

ANNUAL OPERATING BUDGET

of the

**TERREBONNE PARISH SCHOOL BOARD
Houma, Louisiana**

For the period July 1, 2017 through June 30, 2018

**Prepared by the
Terrebonne Parish School Board Finance Department**

TERREBONNE PARISH SCHOOL BOARD
Houma, Louisiana
Annual Operating Budget
For the Period July 1, 2017 through June 30, 2018

TABLE OF CONTENTS

INTRODUCTORY SECTION

Executive Summary.....	3
Budget Award.....	24
Elected School Board Members	25
Management Staff	26
Budget Adoption Resolution	27

ORGANIZATIONAL SECTION

Overview of Terrebonne Parish School Board.....	35
Vision Statement	35
Mission and Beliefs.....	36
Instructional Goals and Objectives.....	36
Financial Goals and Objectives	38
Key Factors Affecting the Budget	38
Fund Classifications	39
Significant Revenues & Expenditures.....	39
Fund Balance Requirements	40
Budget Policies.....	40
Other Financial Policies that Guide the Development of the Budget	43
Capital Budgeting Process	44
Process for Preparing, Reviewing & Adopting the Budget	45
Budget Schedule	47
Budget Administration and Management Process	47
School Board Members	49
Management Staff	49
Organizational Chart.....	50

FINANCIAL SECTION

Points of Interest	53
Summary of All Funds	55
Budget Summary by Function	
General Fund.....	56
Child Nutrition Fund.....	57
One Cent Sales Tax Fund.....	58
1/2 Cent Sales Tax Fund	59
3/4 Cent Sales Tax Fund.....	60
Special Revenue Funds.....	61
Summary of Major Revenues	62
Minimum Foundation Program (MFP) Revenues	63
Sales Tax Revenues	63
Special Revenue Funds Revenues.....	64
Property Tax Revenues.....	64
Expenditures by Object	65
Expenditures by Major Category.....	66

Summary of Expenditures	67
Capital Projects Expenditures	68
Debt Obligations	68
Other Post-Employment Benefits (OPEB)	69
Fund Balance Classifications	70
Changes in Personnel	71
Full-Time Staffing	74
Part-Time Staffing	75

THE GENERAL FUND BUDGET

2017-2018 Budget by Object	78
2017-2018 Budget by Major Category	79
Budget Comparison	80
Budget Narrative	81
Revenues by Source	83
Expenditures by Function	87

THE CHILD NUTRITION PROGRAM FUND BUDGET

2017-2018 Budget by Object	158
Budget Comparison	159
Capital Expenditures	160
Budget Narrative	161
Revenues by Source	164
Expenditures by Function	168

THE ONE CENT SALES TAX FUND BUDGET

2017-2018 Budget by Tax Allocation	174
2017-2018 Budget by Object	175
Budget Comparison	176
Budget Summary by Tax Allocation	177
Budget Narrative	178
Revenues	180
Expenditures by Project	181

THE 1/2 CENT SALES TAX FUND BUDGET

2017-2018 Budget by Object	198
2017-2018 Budget by Major Category	199
Budget Comparison	200
Budget Narrative	201
Revenues	202
Expenditures	203

THE 3/4 CENT SALES TAX FUND BUDGET

2017-2018 Budget by Major Category	214
2017-2018 Budget by Object	215
Budget Comparison	216
Budget Summary by Tax Allocation	217
Budget Narrative	218
Revenues	221
Expenditures by Project	222

SPECIAL REVENUE FUNDS BUDGETS

2017-2018 Budget by Major Category	238
--	-----

SPECIAL REVENUE FUNDS BUDGETS (continued)

2017-2018 Budget by Object	238
Budget Comparison.....	240
Summary of all Special Revenue Funds	241
MFP Level 4 Funding (#142)	243
NCLB Title I Fund (#210)	
Striving Leaders Comprehensive Literacy.....	247
NCLB Title I Fund (#220).....	253
NCLB Title I – Migrant Education Fund (#230)	261
U.S. Dept. of Health & Human Services Fund (#240)	
Cecil J. Picard LA 4 Early Childhood.....	263
Jobs for America’s Graduates – JAG	265
American Recovery & Reinvestment Act (ARRA)	
Race to the Top (#261)	267
NCLB Title I – Part G Advanced Placement Program (#270).....	269
U. S. Department of Health & Human Services Childcare And Development Block Grant (#280)	
Early Childhood Community Network Pilot.....	271
Early Childhood Community Network Lead Agencies	273
Title III English Language Acquisition, Language Enhancement, and Academic Achievement (#310).....	275
NCLB Title IV Fund (#320)	
Louisiana Safe and Supportive School Initiative	279
U.S. Department of Education – Elementary and Secondary School Counseling Grant (#330).....	281
NCLB Title I – Part A School Improvement (340).....	283
NCLB Title II Fund (#370)	
Part A: Teacher/Principal Training/Recruiting Fund.....	285
Part B: Math and Science Partnerships.....	289
NCLB Title VII Indian Education Fund (#410)	291
Local Billable Services Fund (#470)	293
Federal Adult Education Fund (#490)	
Basic Grant	297
English Language/Civics Education Grant	299
Adult and Family Literacy Grant.....	301
Federal Leadership	303
Education Excellence Fund (#510)	305
State Early Childhood Community Network (#520)	
Early Childhood Community Network Pilot.....	307
Early Childhood Community Network Lead Agencies	309
Cecil J. Picard LA 4 Pre-Kindergarten Program (#550).....	311
NCLB Title X – Part C McKinney/Vento Homeless Assistance Act (#560)	313
Federal Vocational Education Fund (#590).....	315
8(g) Block Grant Fund (#610)	317
8(g) Preschool Student Enhancement Block Grant (#630).....	319
Extended School Year Program (#660)	321
LA Gates Integration Project (#670)	323
State Adult Education Fund (#680).....	325
Library Allotment Fund (#730)	329
Textbooks and Materials Fund (#740)	331
Special Education-IDEA (#750)	
Part B: Individuals with Disabilities Act.....	333

IDEA Believe and Prepare-Cohort 3.....	341
IDEA Positive Behavior Intervention Support	343
IDEA Opportunity Grant.....	345
IDEA High Cost Services	347
Special Education IDEA Preschool (#760).....	349

INFORMATIONAL SECTION

Revenues by Source, all Governmental funds.....	354
Expenditures by Major Object – All Governmental Funds.....	355
Summary of All Governmental Funds by Function.....	356
Budget Forecasts beyond the Budget Year	
General Fund.....	357
Child Nutrition Fund	358
One Cent Sales Tax Fund	359
1/2 Cent Sales Tax Fund	360
3/4 Cent Sales Tax Fund	361
Special Revenue Funds.....	362
Student Enrollment Trends by School Site	363
Student Enrollment Trend and Projection	364
Personnel Trend by Employee Type.....	365
Personnel Trend and Projection	366
Tax Burden Per Capita	367
Property Tax Rates and Tax Collections.....	368
Assessed and Market Value of Taxable Property	369
Sales Tax Collections	370
Debt Amortization Schedule	371
American College Test (ACT) Scores.....	372
Louisiana Educational Assessment Program (LEAP) Scores	373
End of Course Exam (EOC) Results.....	374
Advanced Placement Exam Results.....	375
Free and Reduced Student Trends.....	376
Glossary of Acronyms and Key Terms.....	377

Introductory Section



TERREBONNE

Parish School District

May 15, 2017

To the Citizens of
Terrebonne Parish, Louisiana:

The budget of the Terrebonne Parish School Board for fiscal year July 1, 2017 through June 30, 2018 is hereby submitted. The elected School Board members of Terrebonne Parish will be asked to approve this Operating Budget on July 11, 2017 at its regular School Board meeting.

A Public Hearing on the budget will be held on June 13, 2017 at the School Board Central Office to receive comments and recommendations from the public on this proposed budget before the budget resolution is approved by the School Board. Citizens of Terrebonne Parish are invited and encouraged to attend this Public Hearing.

Vision

Terrebonne Parish School District has embraced a progressive 21st century mindset, ensuring with unwavering care, that every student learns and grows academically with a guaranteed and viable curriculum at every level. This growth will ultimately lead to each student graduating high school with the skills, knowledge, and preparation to be college and/or career ready.

Mission

Engage, Educate, and Empower...Every Student, Every Day

Core Beliefs

- Our core responsibility is to create engaging work for every student, every day as student engagement is the key to learning.
- Every student deserves to have an effective teacher, and every teacher deserves to have an effective leader.

- Effective instruction must meet the needs of all students, so that every child can learn at high levels.
- Given a safe and supportive environment, all students can learn.
- Parent and community collaboration is fundamental to achieving and sustaining excellence.
- We are a great school district, and we will be greater because of our commitment to high expectations.

Educational Goals and Objectives

Educational goals are established each year by district administration, and resources are allocated to meet these goals. The Every Student Succeeds Act (ESSA) and the State of Louisiana's Accountability System have placed specific mandates on local school systems. Every school in every district across the state is expected to show growth in student achievement measures each year.

In 2015/2016, the State of Louisiana implemented the Louisiana Student Standards in English Language Arts and Math, which define the knowledge and skills students should acquire throughout their K-12 education. These skills are designed to prepare students to graduate from high school ready to attain a college degree and/or to succeed in the workforce.

Terrebonne Parish School District continuously strives to meet or exceed state expectations. The district is committed to improving teacher and leader effectiveness and to providing the highest quality education possible for all students.

Financial resources and human resources are allocated to schools to assist them in meeting district and individual school goals. Each school's individual demographics and specific needs are assessed to determine basic financial and human capital requirements, as well as any additional resources that may be necessary for achieving educational goals. Particular attention is given to schools with a low socio-economic population. Additional resources, both financial and human, are allocated to those schools.

Schools that have a low school performance score are given additional assistance by including them in the District's Turnaround Zone. Within the Turnaround Zone, a Turnaround Specialist gives guidance and support to the administration and teachers within those schools in an effort to help them achieve greater success.

The main focus and priority of the Terrebonne Parish School District is student achievement. In an effort to encourage teachers, and all school site personnel, to create an atmosphere of learning and achievement, a Performance Pay program was introduced in 2009/2010. In every school that meets or exceeds an annual growth of 10 points, all employees are eligible to receive a Performance Pay stipend. Schools that increase their School Performance Score by 10 points or more are recognized by the Louisiana Department of Education as "Top Gains" schools.

In 2012, Terrebonne Parish enacted a differentiated pay plan as required by Act 1 of the Louisiana Legislature. Act 1 required each Louisiana public school district to develop and implement its own differentiated pay plan for use in compensating teachers in a manner other than the traditional years of service methodology. Terrebonne Parish had implemented the Performance Pay stipend ahead of this requirement, and that stipend became a portion of the

differentiated pay plan. Terrebonne Parish School Board added stipends for Core Teachers, Focus Teachers, Advanced Placement Teachers, and Target School Teachers and Administrators as part of the differentiated pay plan.

District Instructional Goals

- Terrebonne Parish School District's District Performance Score will grow at least 5 points from its previous year's score.
- Students will enter Kindergarten ready to learn.
- Students will be proficient in basic literacy skills in Grades K through 12.
- Students will be proficient (Basic or above) on state assessments in English Language Arts, Math, Science, and Social Studies in Grades 3 – 8.
- Students will be proficient (Good or Excellent) on End-of-Course Exams in English II/III, Algebra I, Geometry, Biology, and U.S. History.
- Students will be proficient on ACT (composite score of 18 or higher) and/or Work Keys (composite score of Silver or higher).
- Eighty-five percent (85%) of students will graduate on time.
- Students will enroll in post-secondary education or graduate workforce-ready with college credit and/or Industry Based Credentials (IBC).

Financial Goals and Objectives

The development of the 2017/2018 Operating Budget was an effort of the Superintendent, Management Staff, and Principals. All revenue and expenditure items were reviewed and considered. The goals, mission, and financial policies of the school system were considered in the allocation of funds.

The School Board is required by state law to provide 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."

The School Board will strive to budget an ending fund balance of at least 7.5% of total budgeted revenues, as recommended by the State of Louisiana Department of Education, whenever possible. There are four main reasons to maintain an adequate fund balance:

- **Cash Flow** – The School Board must continuously have enough cash on hand to meet immediate financial needs such as payroll and other obligations. In addition, all state and federal grants require the district to make payments on expenditures first before the grant funds are reimbursed to the district.
- **Unforeseen Events** – Events such as a hurricane or other natural disaster can require the district to expend funds for repairs and to resume normal operations, while insurance and other recovery funds are not immediately realized.
- **Financial Security** – A healthy fund balance is a sign of financial strength and security to financial and lending institutions, allowing the School Board to borrow funds and sell bonds when necessary, at more favorable rates, thus saving taxpayer money.

- **Investment and Interest Earnings** – additional revenue can be generated by investing idle funds.

Budgeted Costs to Meet Goals and Objectives

Goal	Budgeted Cost in 2017/2018
Financial	\$ 1,924,460
Instructional	\$ 138,839,786

Awards, Recognition, and Accomplishments

Terrebonne Parish School District remains a “B” school district, with a District Performance Score of 90.5, which is higher than the state average of 83.

South Terrebonne Principal Mark Torbert has been named a 2018 Louisiana Principal of the Year semi-finalist.

In 2017, Terrebonne Parish was proud to have a Louisiana Teacher of the Year finalist, Kathy Alboud, and a Louisiana Principal of the Year semi-finalist, Darrell Dillard.

Also in 2017, Montegut Middle School science teacher Tammy Brouillette was named a finalist for the Presidential Award for Excellence in Mathematics and Science Teaching.

Two students will represent Terrebonne Parish at the International Science Fair in 2017, advancing after winning at the Parish and State levels.

There were several extra-curricular and co-curricular accomplishments during the 2016/2017 school year, including the Ellender Memorial High School girls’ basketball team taking the Class 4A state championship title, the Ellender Memorial High School boys’ basketball team taking Class 4A State runner-up, the Houma Jr. High School Colorguard taking first place at the state Championships, and the South Terrebonne High School girls’ volleyball team advancing to the State Finals.

Lisa Park Elementary School’s students achieved the #1 spot in Louisiana and the #1 spot in the world in the Scholastic Summer Reading Challenge by logging over 8 million minutes of reading during the time allotted.

In two consecutive years, 2014/2015 and 2015/2016, Terrebonne Louis Miller Career and Technical High School hosted the Louisiana SkillsUSA competition on its campus. Several students each year move on from the state level to compete at the national level in Louisville, Kentucky.

The number of students in Terrebonne Parish taking Advanced Placement courses increased from 338 students to 661 students.

The number of Terrebonne Parish students scoring 18 or higher on the ACT increased by 9%, from 52% to 61%. This increase is three times higher than the state average.

Terrebonne’s Assessment Index on the End-of-Course exam (EOC) is 81.1. The state average is 72.8.

School Board Members

- District 1 – Roosevelt Thomas
- District 2 – Gregory Harding
- District 3 – Richard “Dicky” Jackson
- District 4 – Debi Benoit
- District 5 – Brenda LeRoux Babin, Ph.D.
- District 6 – L. P. Bordelon, III
- District 7 – Roger Dale DeHart, President
- District 8 – Donald Duplantis
- District 9 – Vicki Bonvillain

Management Staff

Philip Martin	Superintendent
Aubrey “Bubba” Orgeron	Assistant Superintendent
Rebecca Breaux	Chief Financial Officer
Devlin Aubert	Supervisor of Transportation
Mary Aucoin	Supervisor of Special Education
Christopher Babin	Network Systems Administrator
Ramona Brunet	Executive Assistant to the Board
Donald Chamberlain	Plant Operations Manager
Graham Douglas	Supervisor of Secondary, Vocational & Adult Education
Alton Johnson	Supervisor of Child Welfare and Attendance
Sandra LaRose	Supervisor of Elementary Education
Dale Legendre	Data Processing Manager
Peggy Marcel	Supervisor of Federal Programs
Judith Martin	Chief Accountant
Jack Moore	Risk Manager
Walt Prejean	Data Processing Manager
Kim Vauclin	Supervisor of Child Welfare and Attendance
Monica Walther	Supervisor of Child Nutrition
Debra Yarbrough	Supervisor of Personnel

Performance Measures

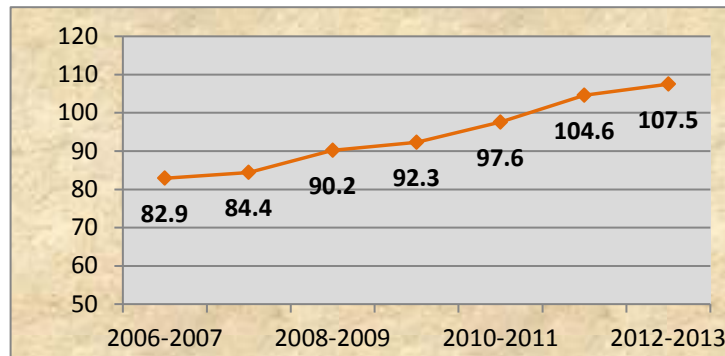
Instructional leaders in Terrebonne Parish review performance data to measure and monitor student progress. The Louisiana Educational Assessment Program (LEAP) tests are given each spring to 3rd through 8th grade students. LEAP remediation is provided for 4th and 8th grade students that are non-proficient and need additional academic support.

High school students must pass three out of six End-of-Course (EOC) tests to graduate. These test scores are also used as measures of student performance for the school and the district. All students in 11th grade in Louisiana are required to take the American College Test (ACT). Louisiana is one of several states that require 100% of its high school students take the ACT as a junior.

Louisiana’s School Accountability System ranks schools and school districts based on areas such as student achievement on LEAP, iLEAP and EOC exams, ACT Exams, Graduation Rate, and Graduation Index. Each year, schools must show improvement in the School Performance Scores (SPS) awarded to each school based on these criteria.

School Letter Grades are assigned to each school and District Letter Grades are assigned to each district based on School Performance Scores. In school year 2015/2016, Terrebonne Parish had a District Performance Score (DPS) of 95.1, which was a 4.6 point increase from the 2014/2015 District Performance Score. The average District Performance Score in Louisiana was 83. Terrebonne Parish has received a “B” letter grade on the District Letter Grade scale for the past four years.

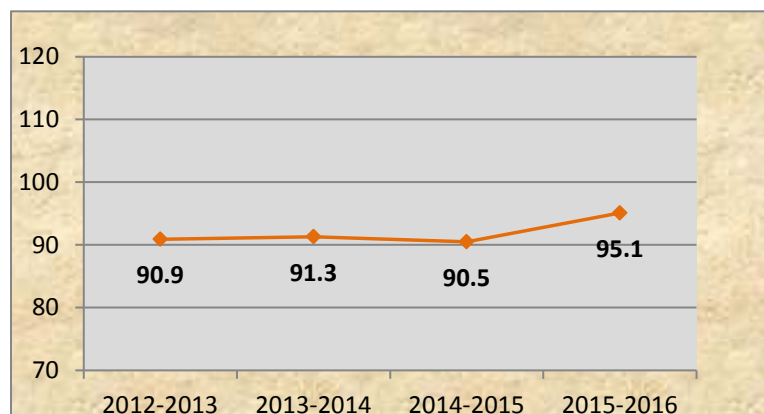
The following graph illustrates Terrebonne Parish’s District Performance Score on the scale used by the Louisiana Department of Education from 2006/2007 through 2012/2013.



In an effort to make the District Performance Score scales easier to understand, the Louisiana Department of Education adjusted the scale during the 2012/2013 school year.

The graph below illustrates the trend of District Performance Scores using the new scale. It should be noted that the scores for the overlapping year of 2012/2013 are identical in meaning (107.5 in 2012/2013 is equal to 90.9 on the new scale for 2012/2013).

Terrebonne Parish continues to be strong in terms of student performance, with a District Performance Score of 95.1, and it remains a “B” school district. The average District Performance Score in Louisiana for 2015/2016 was 83.



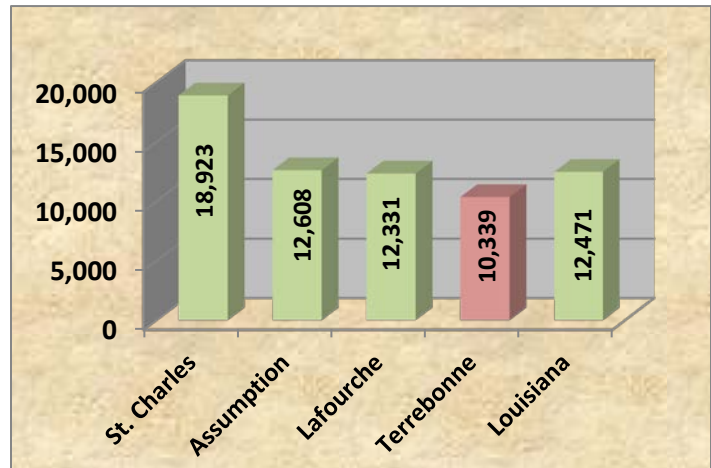
Per-Pupil Expenditures

Per-pupil expenditures are calculated by the Louisiana Department of Education each year based on financial information reported by public school districts in the state.

The per-pupil amount is calculated based on all expenditures made by a school district during the fiscal year divided by the total student enrollment for that year.

The graph shows Terrebonne Parish School District's per-pupil expenditure for 2014/2015, the latest information available, in comparison with other school districts in the same geographic area, as well as with the state average.

In Fiscal Year 2014/2015, Terrebonne Parish School District ranked 60th out of 70 public school districts in Louisiana in per-pupil expenditures.



Budget Issues Facing the School District

In preparing the 2017/2018 fiscal year budget, the Superintendent and Management Staff reviewed many items that had the potential to affect the budget, including current local economic conditions and economic outlook. Because the economic base of Terrebonne Parish relies heavily on the oil and gas industry, the steep decline in the price of oil in 2014, coupled with the fact this situation has continued for a long period of time, is significantly affecting the economy of the area.

Sales tax revenues declined in response to the decline in the price of a barrel of oil, a major indicator of the health and vibrancy of the oil industry. The sales tax decline is due to the slow-down the local economy has experienced following the drop in oil prices, and the corresponding increase in the local unemployment rate. Future projections are unclear, with some economists projecting the decreased price of oil to rebound quickly and others projecting a long-lasting decline. Neither the price of oil nor the level of sales tax collections has rebounded in the last two years, and the outlook continues to be uncertain.

According to the U.S. Bureau of Labor and Statistics, the Houma-Terrebonne area had a total unemployment rate of 3.8% in February 2014, which placed the area among the lowest unemployment rates in the country. By December, 2016, that rate had risen to 5.8%. The Houma-Thibodaux metro area has lost over 11,000 jobs since mid-2014 according to the financial website 24/7WallSt.com.

Beginning in 2009, state revenues started a constant and significant decline, while expenditures continued to grow at a pace too great for existing revenues to cover. State grants were either cut significantly or eliminated altogether. Several programs previously funded by the state are now completely funded by local districts, such as National Board Certified Stipends for Teachers and

Counselors, summer school and after-school remediation programs, and the transportation of non-public school students.

The Minimum Foundation Program (MFP), the state's method of funding K-12 education, was designed to include an automatic 2.75% growth in the base per-pupil amount each year. However, due to budget constraints at the state level in recent years, that growth was eliminated. Beginning in 2009, the MFP was funded at a zero-growth level, a situation that continued for several years. In 2014/2015, the MFP once again included the growth factor. In 2015/2016, the MFP did not include the growth factor funds, but an amount equal to 1.375% growth in base per-pupil funding, half of the traditional annual growth factor, was funded through House Bill 1, Louisiana's General Fund budget.

The MFP for 2016/2017 was essentially a continuation of the 2015/2016 MFP funding formula, as adjusted for student counts and local wealth calculations.

The MFP for 2017/2018 maintains the same level of per-pupil funding as the previous year. The proposed formula, approved by BESE and submitted to the Legislature for approval, does not vary significantly from the formula in effect for 2016/2017. Because the MFP formula uses student enrollment as a basis for most of the formula, and Terrebonne Parish is experiencing a decline in student enrollment, the funding in Level 1 of the formula will continue to decline. The formula is complex, however, and takes into consideration the local wealth of a school district, which has helped to balance the decline in student population when it comes to total MFP funding.

Rates established by the Teachers' Retirement System of Louisiana (TRSL) and the Louisiana School Employees' Retirement System (LSERS) had increased steadily for five to six years, but appear to have leveled off. Sustaining the past increases continues to put a strain on local school districts across the state. The Unfunded Accrued Liability (UAL) of the retirement systems has caused both retirement systems to continue to increase employer contribution rates over the past several years. Rates for both TRSL and LSERS almost doubled from 2009/2010 to 2014/2015. Both TRSL and LSERS experienced a small decline in employer contribution rates for two years, in 2015/2016 and 2016/2017, but will experience a slight increase in 2017/2018.

In December 2014, the citizens of Terrebonne Parish supported a new 1/2 Cent Sales Tax with the purpose of increasing employee salaries. All full-time Terrebonne Parish School Board employees received a pay raise effective beginning in 2015/2016, which will assist the district in becoming more competitive in teacher recruiting and retention.

Budget Process and Timeline

The annual budget process began with a series of meetings between the school Principals, Instructional Management Staff, and the Personnel Supervisor to determine staffing requirements at each school based on the individual demographics and needs at each school. At these meetings, the Principal also addressed safety and other issues, including building needs, at the school site.

Principal staffing meetings were followed by a series of meetings between the Superintendent and all members of the Management Staff to discuss budget needs for the upcoming fiscal year.

The Original Proposed Budget will be presented to the Finance Committee at its regularly scheduled meeting on May 15, 2017.

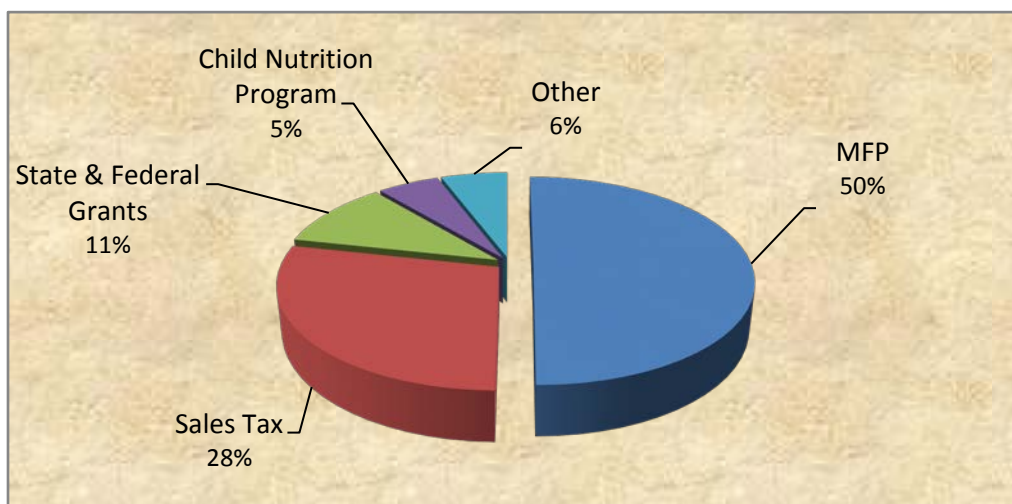
Board Member in-service meetings will be held during the week of May 15 to inform Board Members of the specific contents of the budget.

A Public Hearing will be held on June 13, 2017 to allow the citizens of Terrebonne Parish to participate in the budget process.

The budget will be adopted on July 11, 2017.

Summary of Revenues

The majority of the revenues of the Terrebonne Parish School Board's budget come from the Minimum Foundation Program (MFP). Sales Taxes, State and Federal Grants, and the Child Nutrition Program also provide revenues to the school system. Revenues that fall into the "Other" category include revenues such as property tax collections and rental received from Section 16 lands. The following chart represents the major sources of revenues for the Terrebonne Parish School Board for all governmental funds.



Minimum Foundation Program

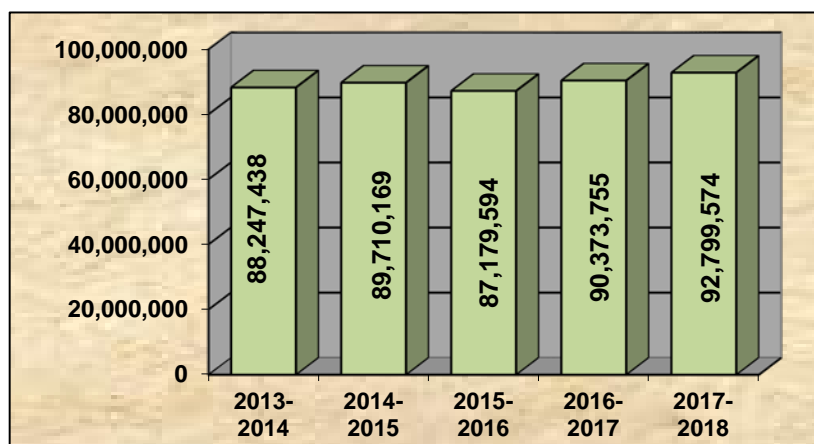
The Minimum Foundation Program (MFP) is the single largest source of funding received by the Terrebonne Parish School District. The MFP accounts for approximately 50% of total revenues. The MFP is based on a formula used by the Louisiana Board of Elementary and Secondary Education (BESE) that funds public school systems based on the number of students enrolled on February 1st of each year and is adjusted for the October 1st student count in the budget year. The MFP formula determines the State's minimum cost of educating students in Louisiana and helps to equitably allocate funds to parish and city school systems as well as Charter Schools. The formula was designed to award a growth factor of 2.75% to the base per-pupil allocation each year. However, in all fiscal years 2009/2010 through 2012/2013, that growth factor was not included.

In 2013/2014, the State Legislature funded an amount equal to the 2.75% growth factor. However that amount was funded outside the MFP formula, and held the stipulation that 50% of the total amount be used to fund pay raises for certificated employees.

In the 2014/2015 fiscal year, the growth factor of 2.75% was included in the formula proposed by BESE to the State Legislature. However, the language that would permanently add the 2.75% growth factor back into the formula was not included.

In 2015/2016, an amount equal to 1.375% growth factor was included in the MFP formula adopted by BESE and submitted to the Legislature for approval. That amount was funded; however it was funded outside the MFP formula through House Bill 1, the state's General Fund budget.

For 2016/2017, BESE proposed an MFP that would have included the 1.375% growth factor inside the MFP formula. However, the Legislature refused that proposal and sent the formula back to BESE for reconsideration. The 2016/2017 MFP was a continuation of the 2015/2016 MFP funding formula, as adjusted for student counts and local wealth calculations.



For 2017/2018, the MFP formula maintains the same level of per-pupil funding as the previous year. The proposed formula, approved by BESE and submitted to the Legislature for approval, does not vary significantly from the formula in effect for 2016/2017.

Actual MFP revenue for the last three years as well as the revised budget for 2016/2017 and the proposed budget for 2017/2018 are shown in the graph.

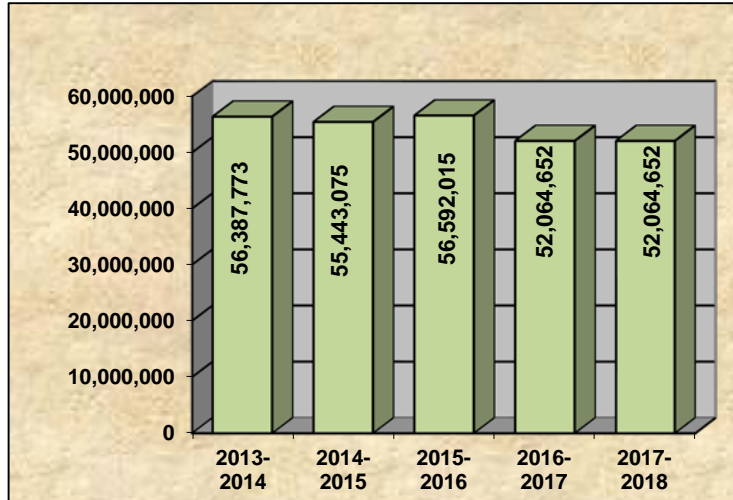
Sales Tax Trends

Sales Tax collections for the Terrebonne Parish School Board account for approximately 28% of total revenues. Four separate sales taxes are collected, for a total of 2.58% sales tax collected for the support of public schools in Terrebonne Parish.

The voters of Terrebonne Parish approved a 1/2 Cent Sales Tax in December 2014 that is dedicated for salaries & benefits. Collections for the 1/2 Cent Sales Tax began on April 1, 2015. The 1/3 Cent Sales Tax is dedicated for salaries & benefits. The 1 Cent Sales Tax is dedicated for salaries & benefits, technology, and construction. The 3/4 Cent Sales Tax is dedicated for salaries & benefits, plant operation and maintenance, and instructional programs.

All four sales taxes are dedicated by the voters of Terrebonne Parish for specific uses, and budgets and expenditures are made in accordance with those dedications.

The combined actual revenue for the last three years and the budgeted revenues for 2016/2017 and 2017/2018 are shown in the graph.

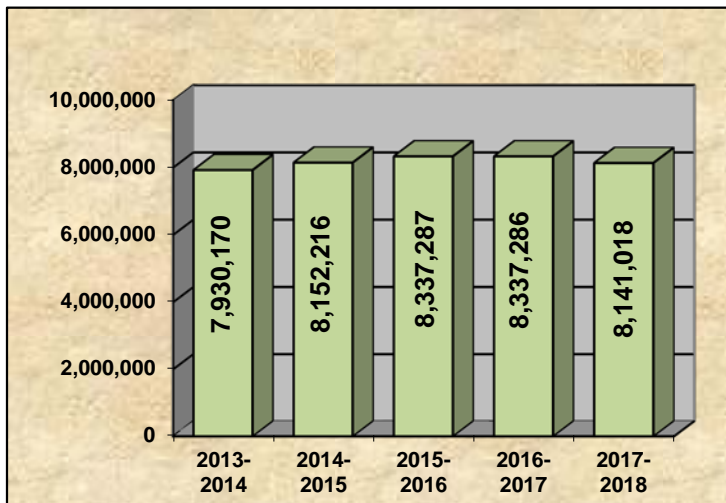


Property Tax Trends

Two property taxes are collected by Terrebonne Parish School Board each year, and are assessed on a calendar year basis. Assessed values are established by the Terrebonne Parish Assessor's Office and the State Tax Commission as specified by Louisiana law.

The Constitutional Tax millage and Special Maintenance Tax millage are currently levied at 3.86 mills and 5.41 mills, respectively. Increases to Property Tax collections are solely due to increases in assessed values in the parish.

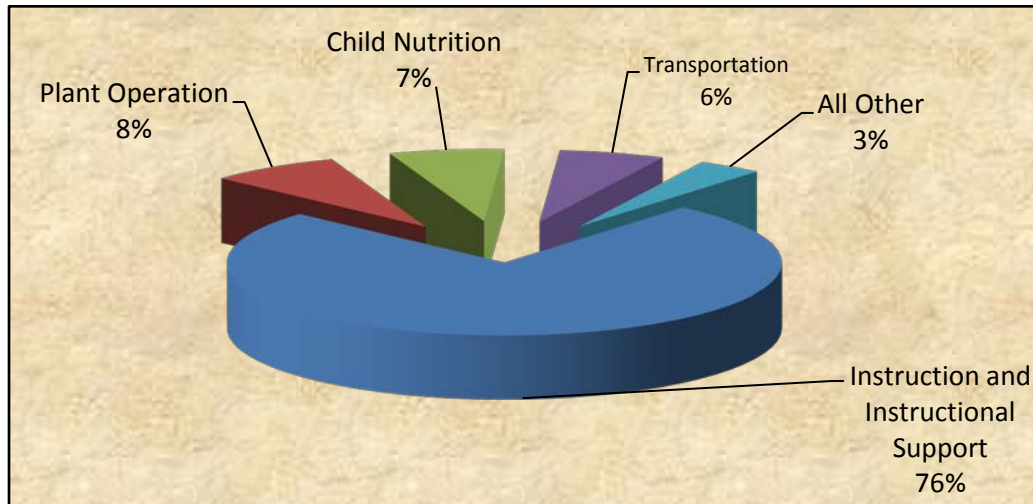
The graph shows three years' actual collections, plus the revised budget for 2016/2017 and the proposed budget for 2017/2018.



Terrebonne Parish School Board collects a total of 9.27 mills of property tax. This rate is the lowest of all school systems in Louisiana, and well below the average of 40.8 mills collected by school systems across the state.

Summary of Expenditures

Terrebonne Parish School Board spends the vast majority of all funds in the areas of Instruction and Instructional Support. The State of Louisiana requires that at least 70% of all expenditures be in the areas of Instruction and Instructional Support. Terrebonne Parish exceeds that minimum requirement every year, and in 2017/2018 the School Board has budgeted 76% of all expenditures in those areas.



Summary of All Funds

The following chart summarizes all Governmental funds of the Terrebonne Parish School Board including local, state and federal funds. The chart summarizes

- General Operating Fund
- One Cent Sales Tax Fund
- 1/2 Cent Sales Tax Fund
- 3/4 Cent Sales Tax Fund
- Child Nutrition Program Fund
- Special Revenue Funds

	Revised Budget 2016/2017	Original Budget 2017/2018
Revenues & Other Financing Sources	203,605,815	202,079,061
Expenditures & Other Financing Uses	213,382,168	204,626,410
Net Change In Fund Balance	(9,776,353)	(2,547,349)
Beginning Fund Balance	29,012,848	19,236,495
Ending Fund Balance	19,236,495	16,689,146

- The 2017/2018 operating budget takes into account the projected student enrollment based on the February 1, 2017 student count, an estimate of Minimum Foundation

Program as provided by the Louisiana Department of Education, and projections for both sales tax revenues and property tax revenues.

- Expenditures for 2017/2018 are projected based on estimated salaries and benefits of employees, the contribution rates established by the retirement systems, and the operational needs of the district.

General Operating Fund

The General Operating Fund is used to account for all financial resources of the school system except for those required to be accounted for in a separate fund.

	Revised Budget 2016/2017	Original Budget 2017/2018
Revenues & Other Financing Sources	124,947,463	126,072,038
Expenditures & Other Financing Uses	127,700,532	125,701,580
Net Change In Fund Balance	(2,753,069)	370,458
Beginning Fund Balance	11,521,351	8,768,282
Ending Fund Balance	8,768,282	9,138,740

Explanation of Net Change in Fund Balance –

- The largest single source of revenues in the General Operating Fund is the Minimum Foundation Program (MFP). The MFP is budgeted as a continuation of the 2016/2017 funding level, as adjusted for projected student enrollment and local wealth changes.
- Changes in Salaries & Benefits include a decrease in the number of employees funded through the General Operating Fund, an increase in retirement rates as established by TRSL and LSERS, and increases due to normal step progression and longevity increases.

Child Nutrition Program Fund

The Child Nutrition Program Fund is used to account for all revenues and expenditures related to the Child Nutrition Program, including school breakfast and lunch.

	Revised Budget 2016/2017	Original Budget 2017/2018
Revenues & Other Financing Sources	10,031,688	10,252,816
Expenditures & Other Financing Uses	10,266,400	10,054,537
Net Change In Fund Balance	(234,712)	198,279
Beginning Fund Balance	1,012,616	777,904
Ending Fund Balance	777,904	976,183

Explanation of Net Change in Fund Balance -

- Revenue from the Federal Reimbursement program are projected to increase.
- Salaries and benefits are expected to increase due to normal step progression and longevity and an increase in retirement rates.

- Equipment purchases will be made to replace aging and broken kitchen and cooking equipment as needed.
- Total expenditures are projected to decrease slightly.
- Twenty-five schools will continue serving breakfast and lunch under the Community Eligibility Provision (CEP).

One Cent Sales Tax Fund

The One Cent Sales Tax Fund is used to account for all revenues and expenditures related to the collection and expenditure of proceeds from the One Cent Sales Tax. The One Cent Sales Tax was passed by the voters of Terrebonne Parish in 1996 and is divided into two separate sections: Salaries & Benefits and Technology, Capital & Construction.

	Revised Budget 2016/2017	Original Budget 2017/2018
Revenues & Other Financing Sources	20,268,573	20,268,573
Expenditures & Other Financing Uses	21,638,047	21,553,130
Net Change In Fund Balance	(1,369,474)	(1,284,557)
Beginning Fund Balance	6,683,414	5,313,940
Ending Fund Balance	5,313,940	4,029,383

Explanation of Net Changes in Fund Balance –

- Revenues from the collection of the One Cent Sales Tax are projected to remain equal to the 2016/2017 revised budget.
- Salary & Benefit costs are projected based on proposed personnel and staffing.
- Transfer to the General Operating Fund of \$2,000,000 to defray employee benefit costs.

1/2 Cent Sales Tax Fund

The 1/2 Cent Sales Tax Fund is used to account for all revenues and expenditures related to the collection and expenditure of proceeds from the 1/2 Cent Sales Tax. The 1/2 Cent Sales Tax was passed by the voters of Terrebonne Parish in December 2014 and is dedicated for Salaries & Benefits.

	Revised Budget 2016/2017	Original Budget 2017/2018
Revenues & Other Financing Sources	9,950,207	9,950,207
Expenditures & Other Financing Uses	11,551,233	10,433,844
Net Change In Fund Balance	(1,601,026)	(483,637)
Beginning Fund Balance	4,180,287	2,579,261
Ending Fund Balance	2,579,261	2,095,624

Explanation of Net Changes in Fund Balance –

- Revenues from the collection of the 1/2 Cent Sales Tax are projected to remain equal to the 2016/2017 revised budget.
- Transfer to the General Operating Fund of \$1,000,000 to defray employee benefit costs.

3/4 Cent Sales Tax Fund

The 3/4 Cent Sales Tax Fund is used to account for all revenues and expenditures related to the collection and expenditure of proceeds from the 3/4 Cent Sales Tax. The 3/4 Cent Sales Tax was passed by the voters of Terrebonne Parish in 1975 and is dedicated for: Salaries & Benefits, Plant Operations & Maintenance, and Instructional Programs.

	Revised Budget 2016/2017	Original Budget 2017/2018
Revenues & Other Financing Sources	15,215,681	15,294,181
Expenditures & Other Financing Uses	17,767,694	16,047,635
Net Change In Fund Balance	(2,552,013)	(753,454)
Beginning Fund Balance	3,574,295	1,022,282
Ending Fund Balance	1,022,282	268,828

Explanation of Net Changes in Fund Balance –

- Revenues from the collection of the 3/4 Cent Sales Tax are projected to remain equal to the 2016/2017 revised budget.
- Allocations for the Student Allotment, Parish Allotment, Band Instrument Allotment, and Technology Allotment will remain at the same per-student amount.
- The Fund Balance remaining in the 3/4 Cent Sales Tax Fund is in the Instructional Programs area. All funds dedicated for Salaries & Benefits and Plant Operation and Maintenance are transferred to the General Operating Fund to offset expenditures in those areas, as per the Call of the Election.

Special Revenue Funds

The Special Revenue Funds group is used to account for the revenues and expenditures related to Local, State and Federal grants restricted for specific uses. The School Board maintains 22 Special Revenue Funds: 9 State Grants and 13 Federal Grants.

	Revised Budget 2016/2017	Original Budget 2017/2018
Revenues & Other Financing Sources	23,192,203	20,241,246
Expenditures & Other Financing Uses	24,458,262	20,835,684
Net Change In Fund Balance	(1,266,059)	(594,438)
Beginning Fund Balance	2,040,885	774,826
Ending Fund Balance	774,826	180,388

Explanation of Net Change in Fund Balance –

- Revenues from Special Revenue Funds are budgeted to continue to decrease.
- Expenditures in Special Revenue Funds are directly driven by the amount of the allocations of the grants; therefore expenditures have decreased in relation to revenues.
- Ending Fund Balance is the Education Excellence Fund and the Textbook Fund

Budget Forecast and Long-Term Planning

Although each annual budget is prepared for a specific 12-month period, most fiscal decisions will have effects that extend beyond that fiscal year. Because of this, the Superintendent and staff consider long-range plans when developing the budget. Top priorities include ensuring fiscal stability and sustainability well beyond the current fiscal year and achieving the School District's mission into the future.

To develop a budget projection, Terrebonne Parish School District estimates annual key revenue including state revenues through the Minimum Foundation Program (MFP), local sales tax and property tax projections, and grant awards. Annual expenditures including salaries and employee benefit costs are also estimated based on projected teacher and employee needs and the current salary schedule.

The school district utilizes expertise and information from entities such as the Terrebonne Parish Assessor's Office, the Terrebonne Economic Development Authority, the Terrebonne Planning Commission, the Terrebonne Parish Consolidated Government, and the State of Louisiana as sources for revenue and expenditure projections.

Revenue and expenditure projections for future years are influenced by several factors:

Student Enrollment. The state's funding formula, the Minimum Foundation Program, is calculated using student enrollment data, with weights applied for certain categories of students such as low income, English Learner (EL), Career & Technical, or Special Education. Student counts are taken twice each year, on October 1 and February 1, and those counts are used by the state to calculate funding to local school districts. MFP funding is the largest source of revenue for the district. Student enrollment also determines the number and type of teachers and staff that are required by the District to properly staff a school and effectively educate students.

Local Economy. The second largest source of revenues for the district is local, comprised mostly of sales tax, but also includes property tax. Sales taxes are collected on the sale of goods and services within Terrebonne Parish, and property taxes are collected on real estate, movable property, and public service properties each year. Terrebonne Parish School Board collects four individual sales taxes for a total of 2.58 cents on every dollar spent on taxable goods and services in Terrebonne Parish. The School Board also collects two different property tax millages, for a total of 9.27 mills. In Louisiana, every individual homeowner is exempt from paying property tax on the first \$75,000 in assessed value, a program known as Homestead Exemption.

State Economy. Economic conditions at the state level can substantially impact the revenues of any local school district. Like Terrebonne Parish, the state's economy relies heavily on the oil industry and has been negatively affected by the low oil price. The MFP formula is protected by Louisiana's constitution from significant cuts, but does not always grow with the cost

of providing education. Much state funding that existed in the past has been eliminated, however the mandate to continue the programs they funded remained unchanged.

Competitive Salaries. Offering competitive salaries is necessary to attract and retain the best teachers possible. Terrebonne Parish competes with several near-by districts for certified teachers, making it imperative to offer a competitive salary. The School Board recognizes that having a highly-qualified, certified teacher in every classroom is the key to the future success of students, schools, and the district. Salaries and Employee Benefits make up 85% of the total operating budget.

Employee Benefits. In addition to offering competitive salaries, Terrebonne Parish School District also offers benefits such as health insurance and retirement. The school district is self-insured for health insurance and strives to balance excellent health coverage for all employees with a fiscally sound health insurance plan. Adjustments are made to either the plan coverage or the premiums whenever they are necessary to maintain that balance. Employees of the school system are members of either Teachers' Retirement System of Louisiana or School Employees' Retirement System. Enrollment in one of these two plans is mandatory for all employees, and employer contribution rates are adjusted annually by each group.

State and Federal Grant Awards. Terrebonne Parish School District, like most districts across the country, relies heavily on grants from the Federal government as well as from the State. Programs such as Title I, which assists low socio-economic students and schools, or IDEA which helps to pay for additional costs of educating students with special needs, are necessary to provide much-needed services to these types of students. Additionally, Louisiana funds grants for programs such as the Pre-K program for 4-year-old students. Without this external funding, many of these programs could not exist.

District Goals and Objectives. Terrebonne Parish School District strives to continue to offer the best possible education to all of its students. Student achievement, professional development for teachers and administrators, and a safe learning environment are all focuses of future planning for the district. These goals are considered and evaluated when planning future budgets.

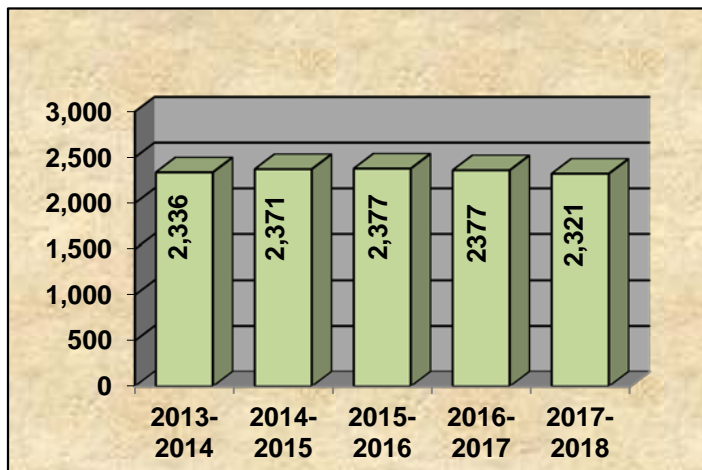
3-Year Forecast of All Funds

Fund	Actual 2014/2015	Actual 2015/2016	Revised 2016/2017	Proposed 2017/2018	Forecast 2018/2019	Forecast 2019/2020	Forecast 2020/2021
General Operating Fund							
Beginning Balance	13,045,751	13,692,785	11,521,351	8,768,282	9,138,740	9,779,974	10,394,224
Revenues	109,568,577	105,416,422	107,541,906	109,676,481	110,599,600	110,558,918	110,127,229
Expenditures	(120,791,614)	(120,751,065)	(125,568,718)	(123,646,448)	(123,291,816)	(123,187,442)	(123,328,216)
Fund Transfers	11,870,071	13,163,209	15,273,743	14,340,425	13,333,450	13,242,774	13,459,461
Ending Balance	13,692,785	11,521,351	8,768,282	9,138,740	9,779,974	10,394,224	10,652,698
Child Nutrition Fund							
Beginning Balance	647,832	815,044	1,012,616	777,904	976,183	1,340,613	1,673,813
Revenues	8,890,766	9,067,067	9,654,136	9,879,538	9,910,033	10,099,540	10,292,750
Expenditures	(9,169,104)	(9,276,337)	(10,266,400)	(10,054,537)	(9,928,049)	(10,167,697)	(10,521,364)
Fund Transfers	445,550	406,842	377,552	373,278	382,446	401,357	411,682
Ending Balance	815,044	1,012,616	777,904	976,183	1,340,613	1,673,813	1,856,881
One Cent Sales Tax Fund							
Beginning Balance	11,052,815	9,141,457	6,683,414	5,313,940	4,029,383	3,371,313	3,374,348
Revenues	25,330,744	22,033,980	20,268,573	20,268,573	19,863,202	20,061,834	20,463,071
Expenditures	(21,686,091)	(20,372,813)	(18,092,580)	(17,897,413)	(17,321,272)	(16,858,799)	(16,508,862)
Fund Transfers	(5,556,011)	(4,119,210)	(3,545,467)	(3,655,717)	(3,200,000)	(3,200,000)	(3,200,000)
Ending Balance	9,141,457	6,683,414	5,313,940	4,029,383	3,371,313	3,374,348	4,128,557
½ Cent Sales Tax Fund							
Beginning Balance	0	2,758,216	4,180,287	2,579,261	2,095,624	1,442,241	1,025,206
Revenues	2,797,735	10,816,137	9,950,207	9,950,207	9,751,203	9,848,715	10,045,689
Expenditures	(39,519)	(9,394,066)	(9,551,233)	(9,433,844)	(9,404,586)	(9,265,750)	(9,246,075)
Fund Transfers	0	0	(2,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(750,000)
Ending Balance	2,758,216	4,180,287	2,579,261	2,095,624	1,442,241	1,025,206	1,074,820
¾ Cent Sales Tax Fund							
Beginning Balance	3,495,794	3,812,522	3,574,295	1,022,282	268,828	745,595	677,158
Revenues	19,009,064	16,548,162	15,215,681	15,205,681	14,901,567	15,050,583	15,351,594
Expenditures	(3,522,120)	(2,076,710)	(4,117,033)	(2,994,015)	(1,724,800)	(1,943,670)	(2,167,292)
Fund Transfers	(15,170,216)	(14,709,679)	(13,650,661)	(12,965,120)	(12,700,000)	(13,175,350)	(13,225,300)
Ending Balance	3,812,522	3,574,295	1,022,282	268,828	745,595	677,158	636,160
Special Revenue Funds							
Beginning Balance	1,212,383	310,739	2,040,885	774,826	180,388	351,434	542,665
Revenues	21,114,619	21,410,998	21,605,163	19,241,246	19,550,400	19,757,108	18,902,108
Expenditures	(24,189,416)	(21,885,852)	(23,008,298)	(19,457,305)	(20,097,468)	(20,222,978)	(19,929,137)
Fund Transfers	2,173,153	2,205,000	137,076	(378,379)	718,114	657,101	715,533
Ending Balance	310,739	2,040,885	774,826	180,388	351,434	542,665	231,169

Human Resources Trend

Terrebonne Parish School District is the largest employer in Terrebonne Parish, with 2,321 full-and part-time employees.

Personnel staffing is changed each year in response to changing student populations and needs. Due to a change in the design of some instructional programs, and the specific needs of students and schools, personnel staffing in instructional areas is expected to decrease slightly for the 2017/2018 school year.



Human capital resources are allocated to schools based on individual demographics and specific needs of the school. After meetings between school Principals and the Human Resources Supervisor, a determination is made on the staffing needs of each school for the budgeted school year. These meetings consider a school's student enrollment projections, as well as its at-risk and special education populations.

In alignment with the school district's priority of continued student achievement, approximately 75% of total employees are considered instructional, such as teachers, school administrators, school nurses, librarians, and guidance counselors. Approximately 25% are considered non-instructional employees, such as bus drivers, school food service workers, custodians, business services and clerical.

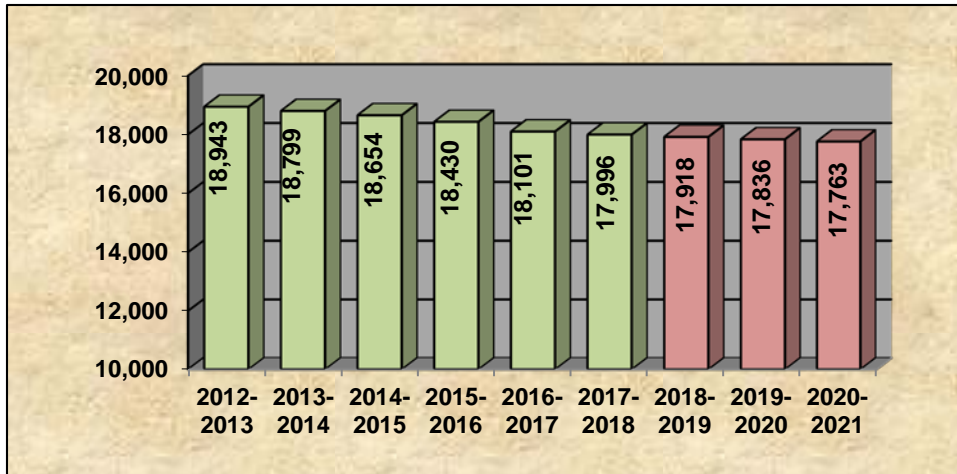
Student Enrollment Trends

Total projected student enrollment for the 2017/2018 school year is 17,996. The estimated enrollment includes 17,059 students in Kindergarten through 12th grade and 937 four-year-old students. This estimation is based on the actual student count on February 1, 2017.

For the past several years, enrollment in grades Pre-Kindergarten through 12 in Terrebonne Parish schools has continued to decline slightly. The initial student count projection shows a further decrease in student enrollment for 2017/2018.

The graph illustrates student enrollment for students in Pre-Kindergarten through 12th grade for the past several years with an estimate for 2017/2018.

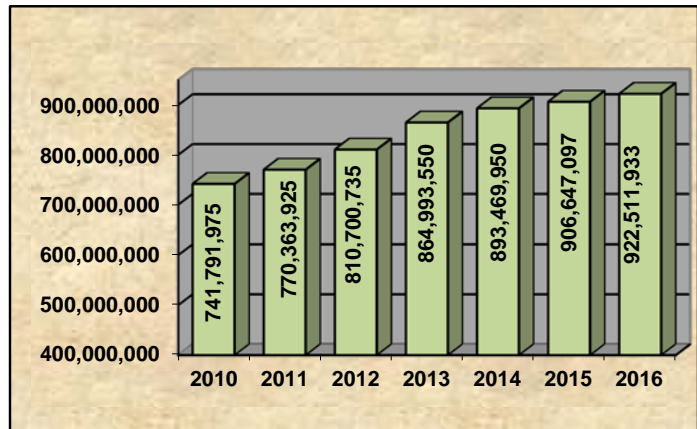
The graph also includes a three-year projection in student enrollment. This projection is based on historical trend, the number of students entering Kindergarten each year, a projection of live births in Terrebonne Parish, and the graduation cohort rate. Student enrollment is forecast to continue declining slightly each year over the next 3 to 5 years.



Tax Base and Rate Trends

The Terrebonne Parish Assessor’s Office reassesses property values once every four years. The last assessment was in 2016, and total assessments in Terrebonne Parish increased slightly.

Residential properties are assessed at 10% of fair market value; other movable property excluding land is assessed at 15% of fair market value; and public service properties excluding land are assessed at 25% of fair market value. In the State of Louisiana, homeowners are exempted from the first \$75,000 of assessed property value under Homestead Exemption.

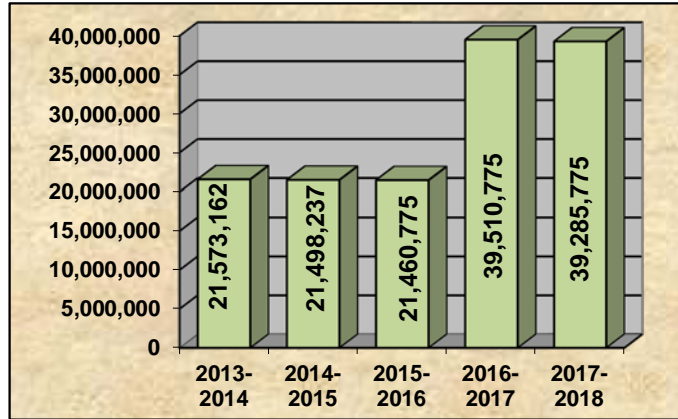


The graph illustrates assessed property values for the past four years and the current year. The most recent reassessed taxable value of property in Terrebonne Parish was \$922,511,933. An assessment of property values for 2017 in Terrebonne Parish has not been completed by the Terrebonne Parish Assessor’s Office.

Changes in Debt

The Terrebonne Parish School Board currently has debt outstanding for zero-interest bonds issued through the Qualified School Construction Bond program as well as Limited Tax Revenue Bonds issued in April 2016.

Qualified School Construction Bonds Series 2009: On December 17, 2009, the School Board issued \$10,000,000 worth of Revenue Bonds, Series 2009 as part of the American Recovery & Reinvestment Act of 2009. The bonds were used for capital improvements. The bonds are interest-free and are payable over 15 years with maturity in 2024.



Qualified School Construction Bonds Series 2011: On March 4, 2011, the School Board issued \$10,000,000 worth of Revenue Bonds, Series 2011 as part of the American Recovery & Reinvestment Act of 2009. The bonds were used for capital improvements. The bonds are interest-free and are payable over 15 years with maturity in 2026.

Qualified School Construction Bonds Series 2012: On April 4, 2012, the School Board issued \$1,460,775 worth of Revenue Bonds, Series 2012 as part of the American Recovery & Reinvestment Act of 2009. The bonds were used for capital improvements. The bonds are interest free and are payable over 15 years with maturity in 2027.

Limited Tax Revenue Bonds, Series 2016: On April 13, 2016, the School Board issued \$18,270,000 worth of Limited Tax Revenue Bonds, Series 2016 for the purpose of demolishing and rebuilding Southdown Elementary School. The bonds carry an interest rate of 3% and are payable over 20 years with maturity in 2036.

The graph illustrates the balance of outstanding debt owed by the Terrebonne Parish School system for the year ended June 30, 2018.

Award

The Association of School Business Officials International (ASBO) has presented its Meritorious Budget Award to the Terrebonne Parish School Board for its annual Operating Budget for ten years. This award represents significant achievement in budgeting. It also represents the commitment of the School Board and Staff to meeting the highest principles of budgeting.

Philip Martin
Superintendent

Rebecca Breaux
Chief Financial Officer



ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

This Meritorious Budget Award is presented to

TERREBONNE PARISH SCHOOL BOARD

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2016-2017.

The budget adheres to the principles and standards
of ASBO International's Meritorious Budget Award criteria.



A handwritten signature in black ink, appearing to read 'M. Pepera', written over a horizontal line.

Mark C. Pepera, MBA, RSBO, SFO
Acting President

A handwritten signature in black ink, appearing to read 'John D. Musso', written over a horizontal line.

John D. Musso, CAE, RSBA
Executive Director

Terrebonne Parish School Board
Introductory Section
Fiscal Year 2017/2018

Elected School Board Members

District 1	Roosevelt Thomas
District 2	Gregory Harding
District 3	Richard Jackson
District 4	Debi Benoit
District 5	Brenda Leroux Babin
District 6	L. P. Bordelon, III
District 7	Roger "Dale" DeHart
District 8	Donald Duplantis
District 9	Vicki Bonvillain

Terrebonne Parish School Board
Introductory Section
Fiscal Year 2017/2018

Management Staff

Martin, Philip	Superintendent
Orgeron, Aubrey "Bubba"	Assistant Superintendent of Curriculum & Instruction
Breaux, Rebecca	Chief Financial Officer
Aubert, Devlin	Supervisor, Transportation/Safety
Aucoin, Mary	Supervisor, Special Education Services
Babin, Christopher	Network System Administrator
Brunet, Ramona	Executive Assistant to the Board
Chamberlain, Donald	Plant Operations Manager
Douglas, Graham	Supervisor, Secondary/Vocational/Adult Education
Johnson, Alton	Supervisor, Child Welfare and Attendance
LaRose, Sandra	Supervisor, Elementary Education
Legendre, Dale	Data Processing Manager
Marcel, Peggy	Supervisor, Federal Programs
Martin, Judith	Chief Accountant
Moore, Jack	Risk Manager
Prejean, Walt	Data Processing Manager
Vauclin, Kim	Supervisor, Child Welfare and Attendance
Walther, Monica	Supervisor, Child Nutrition Program
Yarbrough, Debra	Supervisor, Personnel

BUDGET ADOPTION RESOLUTION MOTION

Fiscal Year 2017/2018 Proposed Operating Budget

The Committee recommends that the Board adopt the following Budget Adoption Resolution, which provides for adopting the General Operating Fund, One Cent Sales Tax Fund, 1/2 Cent Sales Tax Fund, 3/4 Cent Sales Tax Fund, Child Nutrition Program Fund, and various Special Revenue Funds for the 2017/2018 fiscal year.

**TERREBONNE PARISH SCHOOL BOARD
BUDGET ADOPTION RESOLUTION**

RESOLUTION NO. _____

Resolution adopting operating budgets for the fiscal year beginning July 1, 2017, and ending June 30, 2018.

BE IT RESOLVED by the Terrebonne Parish School Board that:

1. The Operating Budgets for the General Operating, One Cent Sales Tax, 1/2 Cent Sales Tax, 3/4 Cent Sales Tax, Child Nutrition Program and various Special Revenue Funds for the 2017-2018 fiscal year be adopted and hereby declared to serve as appropriations of the amounts therein set forth until amendments thereto be adopted;
2. The amounts expended during the fiscal year shall not exceed the appropriations set forth in such budgets and all subsequent amendments thereto;
3. The Board reserves solely and exclusively unto itself the right, power and authority to:
 - a. Adopt budgets and make, approve, change, or reject appropriations for any and all funds, fund types, programs, grants, awards, or projects, irrespective of the source of funding;
 - b. Make such amendments to any budgets as the economic circumstances prevailing or arising during the fiscal year may demand; and
 - c. Make appropriations and expenditures for any contingency or emergency of any nature that may arise during the course of the fiscal year;
4. This resolution shall continue in effect until superseded by the budget adoption resolution of the ensuing fiscal year;
5. If, at the end of any fiscal year, the appropriations necessary for the support of expenditures of the ensuing fiscal year have not been made, then fifty percent of the amounts appropriated in the appropriation resolution for the last completed fiscal year shall be deemed appropriated for the objects and purposes specified in the resolution for the preceding fiscal year, as provided by R.S. 39:1311;
6. Budget amendment authority of the Board and certain operating officers, delineated by fund or fund type, is as follows.

I. GENERAL PROVISIONS

- A. All original operating budgets for the fiscal year for all funds, programs, grants, or projects shall be presented to the Finance Committee. The Finance Committee shall submit such budgets to the Board accompanied by the Committee's recommendation for adoption or rejection.
- B. Authorization of any expenditure or award of any contract by the Board shall constitute authority to disburse funds and effect such budget amendments as may be required.

- C. Approval of employment, positions, or compensation adjustments by the Board shall constitute authority to disburse funds and effect such budget amendments as may be required.

II. PROVISIONS APPLICABLE TO INDIVIDUAL FUNDS AND FUND TYPES

A. GENERAL OPERATING FUND

1. Subsequent to adoption of the Original Operating Budget, the Superintendent and Chief Financial Officer shall jointly possess authority to reallocate funds among expenditure accounts within function/service areas, as defined by the General Operating Fund's Internal Chart of Accounts. General Fund budget amendments made upon internal authority shall be provided to the Board through the Finance Committee.
2. The Finance Committee and Board shall consider for approval all proposed increases or decreases in funds appropriated for any function/service area. Such proposals shall be directed to the Finance Committee for submission to the Board. The aforementioned officials shall direct requests requiring Board approval to the Finance Committee, with their recommendation thereon, for submission to the Board.
3. Other Financing Uses - Operating Transfers. Authority to effect necessary budget revisions or transactions for operating transfers to local, state, or federal special funds which are dependent upon the amount of current year revenues, expenditures actually incurred, or operating deficits will be held by the Superintendent and Chief Financial Officer.

B. ONE CENT SALES TAX FUND OF 1996

1. The nature and kind of expenses and expenditures assigned to and accounted for in the Fund shall be governed by School Board Resolution Number 1587 dated February 6, 1996, Resolution Number 1588 dated May 7, 1996, and Ordinance Number 1590 (levying the tax) dated May 7, 1996.
2. Section I - GENERAL PROVISIONS paragraphs A, B, and C above shall apply to the operations of the Fund.
3. Subsequent to adoption of the Original Operating Budget, the Superintendent and Chief Financial Officer shall jointly possess authority to reallocate appropriations, expenses, and expenditures among the accounts within the dedicated allocations of the tax as defined by the governing resolutions and the Fund's Internal Chart of Accounts
4. All budget revisions shall be provided to the School Board through the Finance Committee.

C. 1/2 CENT SALES TAX FUND OF 2014

1. The nature and kind of expenses and expenditures assigned and accounted for in the Fund shall be governed by School Board Resolution Number 1867 and Ordinance Number 1868 levying the tax.
2. Subsequent to adoption of the Original Operating Budget, the Superintendent and Chief Financial Officer shall jointly possess authority to reallocate appropriations, expenses, and expenditures among the accounts within the dedicated allocations of the tax as defined by the governing resolutions and the Fund's Internal Chart of Accounts

D. 3/4 CENT SALES TAX FUND OF 1975

1. Subsequent to adoption of the Original Operating Budget, the Superintendent and Chief Financial Officer shall jointly possess authority for reallocation of funds as defined below.
 - a. Expenditures monitored by organizational unit (school).
 - 1) Said officials shall be authorized to reallocate appropriation balances of school sales tax allotments, school allotments for various instructional areas (School Board Allotments), any special allotments, and any other expenditures controlled by individual school budgets, within the individual school appropriation accounts as necessary to prevent expenditures in excess of individual school budgets or account appropriation balances.
 - 2) Increases in allotments to any or all organizations (schools) and new allotments will be considered by the Finance Committee and submitted to the Board for approval or rejection.
 - b. Other Expenditures
 - 1) The aforementioned officials shall have the authority to reallocate, within function/ service areas, those expenditures not monitored by individual organizational (school) budgets.
 - 2) Proposed increases in funds allocated to any function/service area where expenditures are not controlled by organizational (school) budgets shall be considered by the Finance Committee and submitted to the Board for approval or rejection.
 - c. Other Financing Uses
 - 1) Operating Transfers. Authority to effect necessary budget revisions or transactions for operating transfers to other funds which are dependent upon the amount of current year revenues, expenditures actually incurred, or operating deficits will be jointly held by the Superintendent and Chief Financial Officer.
 - 2) All budget revisions shall be provided to the School Board through the Finance Committee.

E. CHILD NUTRITION PROGRAM FUND

1. Subsequent to adoption of the Original Operating Budget, the Superintendent, Chief Financial Officer, and Supervisor of Child Nutrition Programs shall possess the authority to reallocate funds within the Food Service function /service area.
2. Increases in Child Nutrition Program Fund expenditures proposed subsequent to adoption of the Original Budget, with the exception of those expenses which are directly influenced by meal preparation volume, will be presented to the Finance Committee for submission to the Board.
3. Prior to presentation of proposed budget revisions, expenditures, or capital outlay requests to the Board or Finance Committee, any necessary approvals by regulatory agencies will be secured by the Supervisor of Child Nutrition Programs.

F. SPECIAL REVENUE FUNDS - LOCAL, STATE, AND FEDERAL

1. All original program or fund budgets for the Local, State, and Federal Special Revenue Funds will be presented to the Finance Committee for submission to the Board. With reference to State and Federal Special Funds, the original program budget referred to in

E-1 is defined as the final written award approved by the regulatory authority indicating the actual monetary grant to the school system.

2. During the course of the fiscal year, any new programs, proposals, or changes in existing programs, with the exception of transfers to fund operating deficits, which increase or reduce the total operating budget for the program or fund will be presented to the Finance Committee.
 - a. The Finance Committee will submit such new or amended budgets to the Board along with its recommendation for approval or rejection.
 - b. Any necessary approvals by State or Federal regulatory authorities will be obtained by the Program Manager prior to presentation to the Finance Committee.
3. The Program Manager, Superintendent and Chief Financial Officer shall jointly possess authority to effect transfers of funds to offset operating deficits incurred in the Local, State and Federal Special Funds.
4. Prior to formal approval of the budget for a program, project, grant, or fund by the School Board, any expenditure of funds for any purpose shall be approved in written form by the Program Manager, Superintendent and Chief Financial Officer.
5. Subsequent to adoption of the Original Budget, the Program Manager, pursuant to obtaining any required approvals from State or Federal regulatory authorities, shall, with the concurrence of the Finance Department, have the authority to reallocate appropriations within State or Federal Special Funds.

G. CAPITAL PROJECTS FUNDS

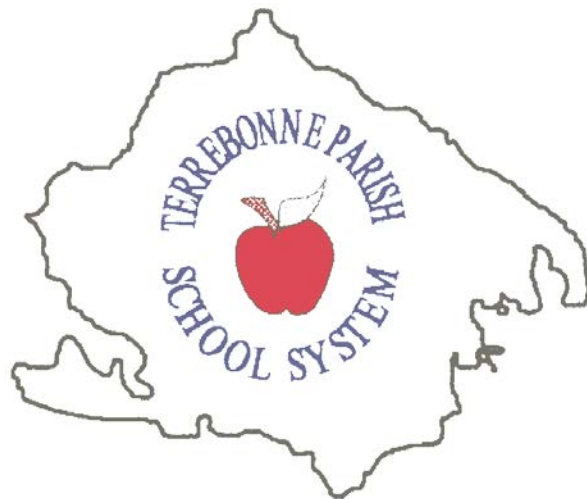
1. Board approval of projects, contracts, change orders, or expenditures will constitute authority for budget amendments and expenditure of funds.
2. The Superintendent, with notice to the Board, will have authority to authorize expenditures and budget revisions for projects costing \$5,000 or less during a fiscal year, with a maximum of \$20,000 so authorized during a fiscal year, exclusive of expenditures authorized but not expended during prior years.
3. All other proposed expenditures of the Capital Projects Funds shall be submitted to the Board accompanied by the recommendation of the appropriate committee.

H. DEBT SERVICE FUNDS

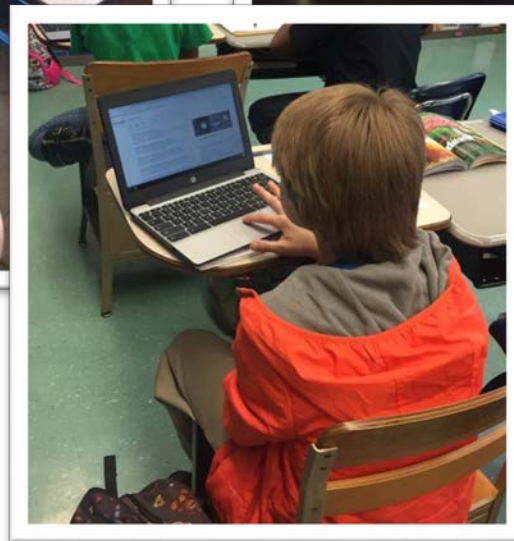
All expenditures related to debt service, with the exception of payment of loan or bond principle, interest, paying agent's fees, bank service charges, and tax collection expenses, not authorized in the Original Operating Budget, shall be submitted to the Board through the Finance Committee.

I. INTERNAL SERVICE FUNDS

1. All expenditures of the internal service funds not authorized in the Original Operating Budget shall be submitted to the Board through the Finance Committee, accompanied by the Finance Committee's recommendation for approval or rejection.
2. The Superintendent, Chief Financial Officer, and Program Manager shall have joint authority to reallocate expenses/expenditures within each Internal Service Fund.



Organizational Section



Terrebonne Parish School Board
Organizational Section
Fiscal Year 2017/2018

Terrebonne Parish School District

The Terrebonne Parish School Board is a legislative body created under Louisiana Revised Statute 17:51. The School Board has the power to make rules and regulations for its own government consistent with the laws of the State of Louisiana and the regulations of the State Board of Elementary and Secondary Education.

The School Board is authorized to establish public schools as it deems necessary to provide adequate school facilities for the children of the parish, to determine the number of teachers to be employed, and to determine local supplements to their salaries. Accordingly, the School Board is defined as a primary government that meets the criteria as defined by governmental accounting standards. It has a separately elected governing body, it is legally separate, and it is fiscally independent of other state and local governments.

The Terrebonne Parish School District is comprised of 36 schools serving Pre-K through 12th grade students, including 18 elementary schools, 10 junior high and middle schools, 4 high schools, 1 alternative program site, 1 career and technical school, 1 special school, and 1 adult education center. In fiscal year 2017/2018, Terrebonne Parish expects to educate approximately 17,996 students in Pre-K through 12th grade.



The Terrebonne Parish School District encompasses the entire geographic area of the Parish of Terrebonne. Terrebonne Parish is home to approximately 112,000 residents. It is located in southeastern Louisiana, approximately 60 miles southwest of New Orleans, bordering the Gulf of Mexico. The parish covers approximately 2,100 square miles and is the second largest parish in the State.

Terrebonne Parish School Board is the largest employer in the parish. Major industries in Terrebonne Parish include oil exploration & production, shipbuilding & fabrication, marine services, retail trade, and seafood harvesting & processing.

Vision Statement

Terrebonne Parish School District has embraced a progressive 21st century mindset, ensuring with unwavering care, that every student learns and grows academically with a guaranteed and viable curriculum at every level. This growth will ultimately lead to each student graduating high school with the skills, knowledge, and preparation to be college and/or career ready.

Terrebonne Parish School Board
Organizational Section
Fiscal Year 2017/2018

Mission and Beliefs

Mission

Engage, Educate, and Empower...Every Student, Every Day

Core Beliefs

- Our core responsibility is to create engaging work for every student, every day as student engagement is the key to learning.
- Every student deserves to have an effective teacher, and every teacher deserves to have an effective leader.
- Effective instruction must meet the needs of all students, so that every child can learn at high levels.
- Given a safe and supportive environment, all students can learn.
- Parent and community collaboration is fundamental to achieving and sustaining excellence.
- We are a great school district, and we will be greater because of our commitment to high expectations.

Major Instructional Goals and Objectives

All children in Terrebonne Parish Public Schools will:

- Enter Kindergarten ready to learn
- Be proficient in basic literacy skills in Grades K through 2
- Be proficient (Basic or above) on state assessments in English Language Arts, Math, Science, and Social Studies in Grades 3-8.
- Be proficient (Good or Excellent) on End-of-Course Exams in English II/III, Algebra I, Geometry, Biology, and U.S. History
- Be proficient on ACT (composite score of 18 or higher) and/or Work Keys (composite score of Silver or higher)
- Eighty-five percent (85%) of students will graduate on time.
- Enroll in post-secondary education or graduate workforce-ready with college credit and/or Industry Based Credentials (IBC)

Goal 1: Students will enter Kindergarten ready to learn

- 67% of Kindergarten students benchmarked at the beginning of the 2016-2017 school year on the DIBELS assessment.

Terrebonne Parish School Board
Organizational Section
Fiscal Year 2017/2018

Goal 2: Students will be proficient in basic literacy skills in Grades K through 2

- On the 2016-2017 mid-year DIBELS assessment, the following percentages of students benchmarked:
 - K – 84%
 - 1 – 71%
 - 2 – 86%

Goal 3: Students will be proficient (Basic or above) on state assessments in English Language Arts, Math, Science, and Social Studies in Grades 3-8.

- Percentage of students scoring proficient or above on Spring 2016 state testing (PARCC)

Grade	ELA	Math	Science	Social Studies
3	65	74	73	
4	75	70	77	Field Test
5	68	60	66	(No Scores)
6	78	65	70	
7	74	67	68	
8	81	54	63	

Goal 4: Students will be proficient (Good or Excellent) on End-of-Course Exams in English II/III, Algebra I, Geometry, Biology, and U.S. History

- English II – 74%
- English III – 79%
- Algebra I – 54%
- Geometry – 82%
- Biology I – 61%
- U.S. History – 69%

Goal 5: Students will be proficient on ACT (composite score of 18 or higher) and/or Work Keys (composite of Silver or higher).

- ACT District Average – 19.2
- The Work Keys score is combined with the District ACT score

Goal 6: 80% of students will graduate on time

- District Graduation Rate – 76%

Goal 7: Students will enroll in post-secondary education or graduate workforce-ready with college credit and/or Industry Based Credentials (IBC)

- District Graduation Index – 84.4%

Terrebonne Parish School Board
Organizational Section
Fiscal Year 2017/2018

Financial Goals and Objectives

- Provide the most accurate and timely financial information possible to Principals, Supervisors, Program Managers, the Superintendent, the School Board, and the community
- Ensure effective and efficient financial management in order to best support the instruction of the students, including adherence to all applicable state and federal laws
- Provide accurate budgeting, payroll, accounts payable and fund accounting information for the district to achieve and maintain the financial stability of the school system

Costs Associated with Achieving District Goals

Goal	Budgeted Cost 2017/2018
Financial	\$1,924,460
Instructional	\$138,839,786

Key Factors Affecting the Budget

Throughout the budget process, decisions made by the Superintendent and Management Staff were driven by several key factors that could affect future spending.

The Superintendent and Staff will continue to closely monitor the price of a barrel of oil, which significantly and directly affects the economy of Terrebonne Parish. The level of sales tax collections in Terrebonne Parish have been negatively affected by the slow local economy. The length of the decline and whether the price begins to rebound will continue to negatively impact sales tax revenues. The decline in oil prices has also significantly affected the economy of Louisiana as a whole.

For 2017/2018, the MFP formula maintains the same level of per-pupil funding as the previous year. The proposed formula, approved by BESE and submitted to the Legislature for approval, does not vary significantly from the formula in effect for 2016/2017.

Salaries and Employee Benefits make up the majority of expenditures. The number of employees will be reduced in the coming year to make adjustments for changing student enrollment. Premiums for health benefits are projected to remain unchanged for the 2017/2018 fiscal year for both employee and employer. Terrebonne Parish School System is self-insured and health insurance premiums are set internally based on projected claims amounts. After several consecutive years of increases,

Terrebonne Parish School Board
Organizational Section
Fiscal Year 2017/2018

contribution rates for both retirement systems declined slightly in 2015/2016 and 2016/2017, but are projected to increase slightly in 2017/2018.

Fund Classifications

The Terrebonne Parish School District accounting methods and structure meet the requirements as outlined in the *Louisiana Accounting and Uniform Governmental Handbook* issued by the Louisiana State Department of Education as well as the Governmental Accounting Standards Board (GASB).

Fund Accounting

A fund is considered a separate set of self-balancing accounts comprised of assets, liabilities, fund balance, revenues and expenditures for transactions related to certain distinct functions or activities.

Funds are classified in categories: governmental, proprietary and fiduciary.

- Governmental funds are those through which most governmental functions of the School Board are financed.
- Proprietary and Fiduciary funds are outside of the scope of this budget.

Governmental Funds

General Operating Fund	Modified Accrual
One Cent Sales Tax Fund	Modified Accrual
1/2 Cent Sales Tax Fund	Modified Accrual
3/4 Cent Sales Tax Fund	Modified Accrual
Child Nutrition Program Fund	Modified Accrual
Special Revenue Funds	Modified Accrual

Account Structure

- **Fund** An independent accounting entity with its own assets, liabilities, and fund balance.
- **Function** An activity or purpose carried out by the school district such as teaching, counseling, transportation, business services, professional development, etc.
- **Object** A brief description of the item being purchased such as materials & supplies, books, equipment, repairs, consultant services, travel, etc.
- **Project** This is used to designate different project or grant expenditures within the same fund.

Significant Revenues & Expenditures

The largest single revenue source for the Terrebonne Parish School District is the Minimum Foundation Program (MFP) from the state. The MFP is a funding formula adopted by the Louisiana Board of Elementary and Secondary Education (BESE), which must be approved by the Louisiana Legislature

Terrebonne Parish School Board
Organizational Section
Fiscal Year 2017/2018

annually. The MFP formula is based on the enrollment of a school district, weighted for certain types of students such as low socio-economic, English Learners, Special Education or Gifted students. In Level 1, a per-pupil amount is applied to the weighted enrollment to determine a portion of the funding. The remaining three levels of the MFP are based on the district's local wealth, as well as a continuation of prior years' funding for pay raises or other particular projects. Minimum Foundation Program funds make up about 50% of the school district's total revenues.

The second largest revenue source is local Sales Tax. Sales Taxes are collected on the sale of all goods purchased in the parish. Terrebonne Parish School Board levies four separate sales taxes for a total of 2.58%. All revenues from sales taxes are dedicated for specific purposes by the voters of Terrebonne Parish.

The most significant expenditures are employee salaries and benefits, which make up approximately 85% of all expenditures.

Fund Balance Requirements

The State of Louisiana Department of Education, in its annual Fiscal Risk Assessment, has defined ranges of acceptable Fund Balance in the General Operating Fund as a percentage of current General Operating Fund revenues.

- 7.5% or more - acceptable
- 6.5% to 7.4% - good
- 5.0% to 6.4% - needs improvement
- 4.9% or less - unacceptable

Terrebonne Parish School Board constantly strives to maintain a Fund Balance in its General Operating Fund of at least 7.5% annually.

Budget Policies

The Terrebonne 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 budgetary policy complies with state law, as amended, and as set forth in Louisiana Revised Statutes Title 39, Chapter 9, Louisiana Local Government Budget Act (LA-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 Terrebonne Parish School Board and shall include at least the following:

Number of Funds and Fund Types

All funds included in this budget presentation are considered Governmental Funds.

Terrebonne Parish School Board
Organizational Section
Fiscal Year 2017/2018

1. General Operating Fund – the General Operating Fund of the School Board. It accounts for all financial resources except those required to be accounted for in other funds.
2. One Cent Sales Tax Fund – accounts for the proceeds of a one-cent local sales tax, and the related expenditures.
3. 1/2 Cent Sales Tax Fund – accounts for the proceeds of a one-half of one percent local sales tax, and the related expenditures
4. 3/4 Cent Sales Tax Fund – accounts for the proceeds of a three-quarters of one percent local sales tax, and the related expenditures.
5. Child Nutrition Program Fund – accounts for the operations of the School Board's lunch, breakfast, and summer feeding programs.
6. Special Revenue Funds – Twenty-two separate funds that are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Annual Adoptions

The Superintendent shall submit to the Board at a regular School Board meeting in July of each year, a budget for the General Operating Fund and each Special Revenue Fund for the fiscal year, July 1 through June 30.

Adoption Procedure

All action necessary for the adoption of the original budget or for the revision of the budget at any time during the fiscal year is taken in open meetings, with a simple majority of the Board members present voting in favor of the budget or revision presented.

Basis of Accounting and Budgeting

The term "basis of accounting" is used to describe when transactions are recorded and when revenues or expenditures are recognized. Under the Modified Accrual basis of accounting, revenues are recognized in the period in which they become available and measurable. Expenditures are recognized when the liability is incurred. The Accrual Basis of accounting, by contrast, recognizes revenues when they are earned and expenditures when the liability is incurred.

The Modified Accrual basis of accounting is used for all Governmental Funds accounted for by the Terrebonne Parish School Board.

Budgets shall be prepared on the same basis of accounting as is 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. All funds within this document are maintained on the Modified Accrual basis of accounting. Under the Modified Accrual basis of accounting, revenues are recorded when they become measurable and available and expenditures are recorded when a liability is incurred.

Terrebonne Parish School Board
Organizational Section
Fiscal Year 2017/2018

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 Operating, Child Nutrition Program, One Cent Sales Tax, 1/2 Cent Sales Tax, 3/4 Cent Sales Tax, and Special Revenue.

Funds Budgeted

Activities of the General Operating Fund, Child Nutrition Program Fund, One Cent Sales Tax Fund, 1/2 Cent Sales Tax Fund, 3/4 Cent Sales Tax Fund, and the Special Revenue Funds shall be presented to the Board for adoption annually.

Budget Classification

The presentation of the budget shall include fund balances, revenues, expenditures, and other financing sources/uses. Revenues shall be budgeted by source (local, state or federal) and expenditures by function as defined by the Louisiana Accounting Uniform Governmental Handbook issued by the Louisiana Department of Education. The format also includes 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

A Balanced Budget is a budget with total expenditures not exceeding total revenues and monies available within an individual fund.

Draft of the Proposed Budget Document

A draft of the proposed budget document for the ensuing fiscal year shall be presented to the Finance Committee of the Board at its meeting prior to the adoption by the Board.

Staff Involvement in the Development of the Budget

The Superintendent or his/her designee shall assign various budgetary areas to members of the Management Staff. Each staff member who is assigned to 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 budgeted boundaries.

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; the date, time and place of the hearing shall be specified in the notice. The guidelines following public involvement shall apply as follows:

Public Inspection of the Proposed Budget

The proposed budget document shall be made available for public inspection at least 10 days prior of the date of the public hearing. It shall be made available to the public at the School

Terrebonne Parish School Board
Organizational Section
Fiscal Year 2017/2018

Board Central Office, 201 Stadium Drive, Houma, Louisiana between the hours of 8:00 A.M. and 4:30 P.M., Monday through Friday, excluding holidays.

Public Hearing on the Proposed Budget

The Terrebonne Parish School Board shall conduct at least one public hearing prior to the adoption of the proposed budget at its regular meeting in July. Anyone interested in participating in the public hearing may speak directly to the Board at that time.

Adoption Procedures

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

Review by Committee

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

Approval by the Board

The annual operating budget shall be forwarded by the Finance Committee to the full Board for review and/or revisions, and adoption.

Periodic Budget Revisions

The adopted budget and any duly authorized amendments shall form the framework from which the Superintendent or his/her 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.

Other Financial Policies that Guide the Development of the Budget

Property Tax Revenues

Property Tax revenues are projected after the taxable property values have been received from the Terrebonne Parish Tax Assessor.

Sales Tax Revenues

Sales Tax revenues are projected based on information received from the Terrebonne Parish Sales and Use Tax Administrator.

Terrebonne Parish School Board
Organizational Section
Fiscal Year 2017/2018

Salaries

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

Employer's Contribution to Retirement Systems

The contribution rates to the Teachers' Retirement System of Louisiana (TRSL), the Louisiana School Employees' Retirement System (LSERS), and the Louisiana State Employees' Retirement System (LASERS) are provided by the appropriate state retirement system.

Health Insurance

Medical insurance is currently paid fully by the Board for individual employee coverage. Dependent coverage is currently a shared responsibility between the Board and the employee. Terrebonne Parish School District is self-insured for health insurance.

Property & Casualty Insurance

The School Board ensures that all property belonging to the public school system is properly and adequately insured, including the following types of insurance coverage: Property, Liability, Errors and Omissions, Faithful Performance Bonds, Fleet, and Flood.

Severance Pay

Upon retirement, death, or entrance into the Deferred Retirement Option Plan (DROP) program, the Board shall pay up to 25 days of unused sick leave days, as required by State law. The balance of unused Annual Leave days, accumulated as of June 30, 2009 will also be paid to the employee at the time of departure.

Reserves

It is recommended by the Louisiana State Department of Education that the Board maintain an ending fund balance in the General Operating Fund equal to at least 7.5% of the current year's operating revenues. Reserves are necessary in order to keep the school system in sound financial condition as well as to be prepared for unforeseen events.

Capital Budgeting Process

The Capital Budgeting Process for Terrebonne Parish School Board consists of evaluating each school and administrative building for safety requirements, instructional needs and repair needs; prioritizing projects; and determining funding of those projects.

Determining Needs

The availability of funds and the needs of school and administrative locations are assessed each year. Safety issues and instructional issues are always considered top priority when determining which projects will be funded. All repairs and renovations made to existing buildings are intended to extend the life of the buildings.

Terrebonne Parish School Board
Organizational Section
Fiscal Year 2017/2018

A schedule of roof replacements on school and administrative buildings was prepared after the assessment of the condition of the roofs and is used to determine the sequence of those expenditures.

Prioritizing Projects

At the beginning of the budget process each year, each school principal meets with the Plant Operations Manager to discuss building needs. Items ranging from classroom space, restrooms, and roofs to playground fences, athletic spaces, and electrical needs are considered in these meetings. These requests are then presented to the Supervisors of these schools and to the Superintendent for consideration of funding.

Because the average age of the school and administrative buildings in the school system is about 60 years, the age of the buildings is taken into consideration when determining the priority of repairs and renovations.

Funding Projects

Capital expenditures are generally funded through the portion of the One Cent Sales Tax Fund dedicated for that purpose and/or the General Operating Fund. In 1996, a One Cent Sales Tax was passed by the voters of Terrebonne Parish, a portion of which (8.5%) is dedicated to the repair and replacement of roofs and mechanical equipment. In 2010, the Sales Tax was rededicated so that 17% of the proceeds are available for land acquisition and construction in addition to previously approved purposes.

Ongoing Projects

One construction project is currently in progress, and that project is the only capital project budgeted for 2017/2018.

Demolition of the Southdown Elementary School building began in July 2016. The construction of a new Southdown Elementary school building at the same site as the previous building began in February 2017. The schools is funded by the issuance of \$18,270,000 in Limited Tax Revenue Bonds. The budget for the demolition and reconstruction of Southdown Elementary School is \$19,950,487.

Construction will continue throughout the 2017/2018 school year, with the projected opening of the new building in August 2018 at the beginning of the 2018/2019 school year.

Process for Preparing, Reviewing & Adopting the Budget

Obtain Input from Management Staff

Management Staff members are required to attend budget meetings with the Superintendent and Finance Staff. Staff members come to these meetings prepared to discuss plans for the upcoming fiscal year/school year and to make decisions about funding requirements and/or staffing requirements.

Terrebonne Parish School Board
Organizational Section
Fiscal Year 2017/2018

Management Staff members are provided with historical data, salary information and other information necessary to assist them through this process.

Review and Approval of the Budget Draft by the Superintendent

The Finance Staff meets with the Superintendent periodically throughout the budget preparation process. Changes to Management Staff requests are sometimes necessary. Once the final draft of the budget is complete, the Finance Staff meets with the Superintendent to review the entire Proposed Operating Budget prior to presentation to the School Board and the Finance Committee.

Presentation to the Finance Committee & Board Member In-services

The final Proposed Operating Budget is presented to the Finance Committee and is followed up by a series of in-service meetings with individual Board Members to discuss the contents of the budget, including any changes from the current fiscal year budget.

Availability of the Budget

On the day after the Board Members receive the Proposed Operating Budget at its Finance Committee Meeting, a public inspection copy of the Proposed Operating Budget is available in the lobby of the School Board Central Office. A copy is available for all citizens upon request, and once the School Board has adopted the budget, it is available on the district's website, www.tpsd.org.

Public Meetings & Adoption of the Budget

A Public Hearing is held prior to a formal vote and adoption of the budget by the School Board. This is the public's opportunity to make comments or suggestions or to ask questions about the budget. Any interested citizen can review the budget prior to the Public Hearing and is invited to the Public Hearing to learn more about the budget or to make comments. The Proposed Operating Budget is presented to the School Board at its first meeting in July for adoption.

Monitoring the Budget and Budget Revisions

Once the School Board adopts the Proposed Operating Budget, the Superintendent and Finance Department Staff are responsible for monitoring expenditures against this approved budget. Individual Management Staff members are also responsible for specific program and department budgets. At least twice during each fiscal year, the Operating Budget is revised based on actual year-to-date revenues and expenditures and adjusted projections of revenues and expenditures.

Terrebonne Parish School Board
Organizational Section
Fiscal Year 2017/2018

2017-2018 Budget Schedule

February 2017	Supervisor of Personnel meets with school Principals to discuss staffing needs for the upcoming school year. Principals also discuss the repair and/or upgrade needs of their school buildings.
February 6-8, 2017	The Superintendent and Finance Staff meet with all Supervisors and Department Heads to discuss the upcoming budget and determine the needs of their respective areas.
February 9- May 12, 2017	Finance Staff completes projections for revenues and expenditures and prepares budget documents for presentation to the School Board.
May 15, 2017	The Proposed Operating Budget is presented to the Finance Committee of the School Board for receipt. The Superintendent gives a summary of the budget.
May 16, 2017	A public inspection copy of the budget is made available at the School Board Central Office. A Notice of Public Hearing is placed in the local newspaper, as required by the Local Government Budget Act.
May 16-18, 2017	Board Member in-services are held to inform Board Members of the details of the proposed budget, and to allow Board Members to ask questions or make suggestions.
June 13, 2017	A Public Hearing is held to allow members of the community to learn about the budget, as well as for the public to make comments or suggestions about the proposal.
July 11, 2017	The School Board is presented with the Proposed Operating Budget at its regular meeting, for adoption of the budget.

Budget Administration and Management Process

After the budget has been adopted, all spending decisions throughout the year are based on the approved budget. Controls on spending are necessary and spending policies are in place to ensure that funds are spent in the most effective and efficient manner.

Terrebonne Parish School Board
Organizational Section
Fiscal Year 2017/2018

Monitoring of Expenditures

Each member of the Management Staff has a department budget for which he or she is responsible. The Supervisor is charged with monitoring balances through monthly updates provided by the Finance Department. If any changes are necessary, the Supervisor must notify the Finance Department of the changes that are required and the budget is revised.

Requisitions

All purchases, with the exception of emergency purchases, are made through the use of a Requisition. Each requisition is entered by the department wishing to make a purchase, using an approved set of expenditure accounts. Use of accounts is restricted, by user, to only those accounts for which a Supervisor has authority. If an On-Line Requisition exceeds a current budget line item, that Requisition is automatically routed to the Finance Department for review and either approval or denial.

Cash Management

All cash receipts are deposited on a daily basis and secured by the bank against loss. The security level shall, at all times, be equal to or exceed 100% of the balance on deposit with the bank. All monies not required for immediate cash flow needs are invested at the best possible rate.

Financial Audit

The financial statements of the Terrebonne Parish School Board are audited annually by an independent Certified Public Accountant (CPA) and presented to the School Board and to the Louisiana Legislative Auditor.

Budget Revisions

At least twice annually, all approved budgets are reviewed, compared to year-to-date information, and adjusted if necessary. Budget Revisions are prepared by the Finance Department and presented to the Finance Committee of the Board, and then to the full Board for approval.

Monthly Financial Statements

At the end of each month, the Finance Department prints a financial statement for each department, program or grant. The report is sent to each Supervisor who is responsible for seeing that expenditures are within budget boundaries.

Staffing

Personnel Rosters included in the budget list the number of employees to be hired. Staffing is the responsibility of the Supervisor of Personnel. The Finance Department and the Personnel Department work closely to monitor the number of employees hired and maintain a comparison to the number of budgeted positions. Any changes in the number of personnel that become necessary throughout the school year are adjusted in the budget revisions twice a year.

Salary Schedules

All salaries paid to all employees are determined through established Board approved salary schedules. Adjustments to salary schedules are made through Board action when necessary. Terrebonne Parish School Board's salary schedules are in compliance with Act 1 of the 2012 Louisiana Legislature. Hourly rates for part-time, temporary, and substitute employees are also part of the Board approved salary schedule.

Terrebonne Parish School Board
Organizational Section
Fiscal Year 2017/2018

School Board Members

Terrebonne Parish is divided into nine school board districts. Each school board member is elected by the citizens living within each district. Board members serve four-year terms. Effective with the term beginning in 2014, School Board members have a term-limit of three consecutive four-year terms.

School Board Members are:

- District 1 – Roosevelt Thomas
- District 2 – Gregory Harding
- District 3 – Richard “Dicky” Jackson
- District 4 – Debi Benoit
- District 5 – Brenda LeRoux Babin, Ph.D.
- District 6 – L. P. Bordelon III
- District 7 – Roger Dale DeHart, President
- District 8 – Donald Duplantis
- District 9 – Vicki Bonvillain

Management Staff

Philip Martin	Superintendent
Aubrey “Bubba” Orgeron	Assistant Superintendent
Rebecca Breaux	Chief Financial Officer
Devlin Aubert	Supervisor of Transportation
Mary Aucoin	Supervisor of Special Education
Christopher Babin	Network Systems Administrator
Ramona Brunet	Executive Assistant to the Board
Donald Chamberlain	Plant Operations Manager
Graham Douglas	Supervisor of Secondary, Vocational, and Adult Education
Alton Johnson	Supervisor of Child Welfare and Attendance
Sandra LaRose	Supervisor of Elementary Education
Dale Legendre	Data Processing Manager
Peggy Marcel	Supervisor of Federal Programs
Judith Martin	Chief Accountant
Jack Moore	Risk Manager
Walt Prejean	Data Processing Manager
Kim Vauclin	Supervisor of Child Welfare and Attendance
Monica Walther	Supervisor of Child Nutrition Program
Debra Yarbrough	Supervisor of Personnel

Financial Section



Terrebonne Parish School Board
Financial Section
Fiscal Year 2017/2018

Points of Interest

1. The estimate for MFP revenues for 2017/2018 maintains the same level of per-pupil funding as 2016/2017. The proposed formula does not vary significantly from the formula in effect for the previous year.
2. Sales Tax revenues are budgeted equal to the 2016/2017 revised budget for Sales Tax collections.
3. Differentiated Pay has been budgeted in both the General Operating Fund and the Title II Fund for fiscal year 2017/2018, as follows:
 - a. General Operating Fund
 - 1) Performance Pay Stipend \$ 600 non-instructional
 - 2) Core Teacher Stipend \$ 500
 - 3) Focus Teacher Stipend \$5,000
 - 4) Advanced Placement Teacher \$1,500
 - 5) Target School Incentive Teacher \$5,000
 - b. Title II Fund
 - 1) Performance Pay Stipend \$3,000 instructional
4. A \$2,000,000 transfer from the Salary & Benefits portion of the One Cent Sales Tax Fund to the General Operating Fund is included to defray the cost of employee benefits.
5. A \$1,000,000 transfer from the ½ Cent Sales Tax Fund to the General Operating Fund is included to defray the cost of employee benefits.
6. Normal step progression and longevity advances with estimated benefits are expected to cost approximately \$900,000 district-wide.
7. The Teachers Retirement System of Louisiana (TRSL) employer contribution rate will be 26.6% for 2017/2018. (Total cost \$22,559,322 district-wide)
8. The Louisiana School Employees' Retirement System (LSERS) employer contribution rate will be 27.6% for 2017/2018. (Total cost \$2,116,206 district-wide)
9. Workers Compensation Rates are budgeted to decrease slightly from the 2016/2017 rates.

Terrebonne Parish School Board
Financial Section
Fiscal Year 2017/2018

Points of Interest

- 10.** Total budgeted salaries and benefits in the General Operating Fund, Child Nutrition Program, 1 Cent Sales Tax Fund, 1/2 Cent Sales Tax Fund, and all Special Revenue Funds are \$156,630,929, which is 85% of total expenditures.
- 11.** The Indirect Cost Rate for Special Revenue Funds for 2017/2018 is equal to the 2016/2017 rate of 9.2584%, which generates approximately \$1,341,936 in revenues to the General Operating Fund.
- 12.** Expenditures in the Instructional and Instructional Support areas make up 76% of total expenditures, exceeding the state's goal of 70%.
- 13.** Thirty-nine positions have been eliminated districtwide. These reductions are a result of either lost grant funding or change in student numbers and/or needs.

**Terrebonne Parish School Board
Budget Summary of All Funds
Fiscal Year 2017/2018**

	General Operating Fund	Child Nutrition Program Fund	One Cent Sales Tax Fund	1/2 Cent Sales Tax Fund	3/4 Cent Sales Tax Fund	Special Revenue Funds	Total
Revenues							
Local Sources	\$17,180,909	\$714,280	\$20,268,573	\$9,950,207	\$15,205,681	\$400,106	\$63,719,756
State Sources	92,495,572	145,314	0	0	0	3,166,491	95,807,377
Federal Sources	0	9,019,944	0	0	0	15,674,649	24,694,593
Total Revenues	109,676,481	9,879,538	20,268,573	9,950,207	15,205,681	19,241,246	184,221,726
Expenditures							
Salaries	64,496,861	2,701,139	11,996,316	7,228,000	0	9,906,879	96,329,195
Employee Benefits	47,507,233	2,042,112	3,501,385	2,100,144	0	5,150,860	60,301,734
Services	6,940,809	681,342	943,418	105,700	1,118,155	1,427,458	11,216,882
Supplies	4,672,870	4,379,944	546,639	0	1,860,360	2,820,868	14,280,681
Property	0	250,000	33,400	0	0	0	283,400
Debt Service & Miscellaneous	28,675	0	876,255	0	15,500	151,240	1,071,670
Total Expenditures	123,646,448	10,054,537	17,897,413	9,433,844	2,994,015	19,457,305	183,483,562
Other Financing Sources (Uses)							
Other Sources of Funds	16,395,557	373,278	0	0	88,500	1,000,000	17,857,335
Other Uses of Funds	(2,055,132)	0	(3,655,717)	(1,000,000)	(13,053,620)	(1,378,379)	(21,142,848)
Total Other Financing Sources (Uses)	14,340,425	373,278	(3,655,717)	(1,000,000)	(12,965,120)	(378,379)	(3,285,513)
Net Change in Fund Balance	370,458	198,279	(1,284,557)	(483,637)	(753,454)	(594,438)	(2,547,349)
Beginning Fund Balance	8,768,282	777,904	5,313,940	2,579,261	1,022,282	774,826	19,236,495
Ending Fund Balance							
Nonspendable	0	976,183	0	0	0	0	976,183
Restricted	0	0	4,029,383	2,095,624	41,139	0	6,166,146
Committed	200,000	0	0	0	227,689	0	427,689
Assigned	0	0	0	0	0	180,388	180,388
Unassigned	8,938,740	0	0	0	0	0	8,938,740
Total Ending Fund Balance	\$9,138,740	\$976,183	\$4,029,383	\$2,095,624	\$268,828	\$180,388	\$16,689,146

**Terrebonne Parish School Board
General Operating Fund
Fiscal Year 2017/2018**

	Actual Rev & Exp thru <u>February 2017</u>	Estimates Thru <u>June 2017</u>	Final Budget <u>FY2016-2017</u>	Budget <u>2017-2018</u>	% <u>Change</u>
Revenues					
Local Revenues	\$13,691,609	\$3,828,718	\$17,520,327	\$17,180,709	-1.94%
State Revenues	<u>60,286,080</u>	<u>29,735,499</u>	<u>90,021,579</u>	<u>92,495,772</u>	<u>2.75%</u>
Total Revenues	73,977,689	33,564,217	107,541,906	109,676,481	1.98%
Expenditures					
Regular Programs	28,019,596	24,878,172	52,897,768	51,939,147	-1.81%
Special Education Programs	8,159,946	7,075,808	15,235,754	14,850,056	-2.53%
Vocational Programs	1,528,664	1,493,745	3,022,409	2,987,560	-1.15%
Other Instructional Programs	2,037,038	1,957,359	3,994,397	3,930,113	-1.61%
Special Programs	612,625	419,196	1,031,821	1,049,433	1.71%
Adult Education Programs	42,988	23,411	66,399	66,411	0.02%
Pupil Support Services	3,841,557	3,282,569	7,124,126	7,179,152	0.77%
Instructional Support Services	2,822,338	2,432,055	5,254,393	5,157,123	-1.85%
General Administration	1,057,194	442,863	1,500,057	1,491,830	-0.55%
School Administration	4,653,014	3,551,595	8,204,609	8,842,258	7.77%
Business Services	1,432,421	948,722	2,381,143	1,634,145	-31.37%
Maintenance of Plant	8,196,820	4,696,167	12,892,987	12,903,573	0.08%
Student Transportation Services	5,386,912	4,125,838	9,512,750	9,149,871	-3.81%
Central Services	882,783	532,928	1,415,711	1,437,599	1.55%
Food Service Operations	698,428	335,966	1,034,394	1,028,177	-0.60%
Debt Service	0	0	0	0	
Land Acquisition	<u>146,000</u>	<u>(146,000)</u>	<u>0</u>	<u>0</u>	
Total Expenditures	69,518,324	56,050,394	125,568,718	123,646,448	-1.53%
Other Financing Sources (Uses)					
Other Sources of Funds	7,886,461	9,519,096	17,405,557	16,395,557	-5.80%
Other Uses of Funds	<u>(385,394)</u>	<u>(1,746,420)</u>	<u>(2,131,814)</u>	<u>(2,055,132)</u>	<u>-3.60%</u>
Total Other Financing Sources (Uses)	7,501,067	7,772,676	15,273,743	14,340,425	-6.11%
Net Change in Fund Balance	11,960,432	(14,713,501)	(2,753,069)	370,458	-113.46%
Beginning Fund Balance	11,521,351	11,521,351	11,521,351	8,768,282	-23.90%
Ending Fund Balance					
Committed, Artificial Turf	200,000	200,000	200,000	200,000	0.00%
Unassigned	<u>23,281,783</u>	<u>(3,392,150)</u>	<u>8,568,282</u>	<u>8,938,740</u>	<u>4.32%</u>
Total Ending Fund Balance	<u>\$23,481,783</u>	<u>(\$3,192,150)</u>	<u>\$8,768,282</u>	<u>\$9,138,740</u>	<u>4.22%</u>

**Terrebonne Parish School Board
Child Nutrition Program Fund
Fiscal Year 2017/2018**

	Actual Rev & Exp thru <u>February 2017</u>	Estimates Thru <u>June 2017</u>	Final Budget <u>FY2016-17</u>	Budget <u>2017-2018</u>	% <u>Change</u>
Revenues					
Local Revenues	\$454,906	\$232,349	\$687,255	\$714,280	3.93%
State Revenues	96,876	48,438	145,314	145,314	0.00%
Federal Revenues	<u>6,374,654</u>	<u>2,446,913</u>	<u>8,821,567</u>	<u>9,019,944</u>	<u>2.25%</u>
Total Revenues	6,926,436	2,727,700	9,654,136	9,879,538	2.33%
Expenditures					
Food Service Operations	<u>4,222,604</u>	<u>6,043,796</u>	<u>10,266,400</u>	<u>10,054,537</u>	<u>-2.06%</u>
Total Expenditures	4,222,604	6,043,796	10,266,400	10,054,537	-2.06%
Other Financing Sources (Uses)					
Other Sources of Funds	<u>180,402</u>	<u>197,150</u>	<u>377,552</u>	<u>373,278</u>	<u>-1.13%</u>
Total Other Financing Sources	180,402	197,150	377,552	373,278	-1.13%
Net Change in Fund Balance	2,884,234	(3,118,946)	(234,712)	198,279	-184.48%
Beginning Fund Balance	<u>1,012,616</u>	<u>1,012,616</u>	<u>1,012,616</u>	<u>777,904</u>	<u>-23.18%</u>
Ending Fund Balance					
Nonspendable	631,021	631,021	631,021	976,183	54.70%
Assigned	<u>3,265,829</u>	<u>(2,737,351)</u>	<u>146,883</u>	<u>0</u>	<u>0.00%</u>
Ending Fund Balance, Nonspendable	<u>\$3,896,850</u>	<u>(\$2,106,330)</u>	<u>\$777,904</u>	<u>\$976,183</u>	<u>25.49%</u>

**Terrebonne Parish School Board
One Cent Sales Tax Fund
Fiscal Year 2017/2018**

	Actual Rev & Exp thru <u>February 2017</u>	Estimates Thru <u>June 2017</u>	Final Budget <u>FY2016-17</u>	Budget <u>2017-2018</u>	% <u>Change</u>
Revenues					
Local Revenues	<u>\$10,559,460</u>	<u>\$9,709,113</u>	<u>\$20,268,573</u>	<u>\$20,268,573</u>	<u>0.00%</u>
Total Revenues	10,559,460	9,709,113	20,268,573	20,268,573	0.00%
Expenditures					
Regular Programs	3,304,678	3,501,969	6,806,647	6,921,527	1.69%
Special Education Programs	1,013,890	1,014,162	2,028,052	1,970,205	-2.85%
Career & Technical Education	165,014	195,667	360,681	356,924	-1.04%
Other Instructional Programs	181,708	189,054	370,762	360,736	-2.70%
Special Programs	467,949	485,356	953,305	999,001	4.79%
Adult Education Programs	22,579	23,508	46,087	46,560	1.03%
Pupil Support Services	526,783	529,040	1,055,823	1,065,399	0.91%
Instructional Support Services	507,188	444,890	952,078	926,157	-2.72%
General Administration	145,681	103,178	248,859	248,278	-0.23%
School Administration	437,108	432,041	869,149	891,685	2.59%
Business Services	138,847	82,708	221,555	201,252	-9.16%
Maintenance of Plant	550,915	310,065	860,980	831,410	-3.43%
Student Transportation Services	379,468	394,444	773,912	775,219	0.17%
Central Services	540,281	114,687	654,968	617,265	-5.76%
Food Service Operations	396,704	406,067	802,771	809,540	0.84%
Facility Acquisition & Construction	285,855	113,820	399,675	0	-100.00%
Debt Service	<u>77,332</u>	<u>609,944</u>	<u>687,276</u>	<u>876,255</u>	<u>27.50%</u>
Total Expenditures	9,141,980	8,950,600	18,092,580	17,897,413	-1.08%
Other Financing Sources (Uses)					
Other Uses of Funds	<u>(2,796,851)</u>	<u>(748,616)</u>	<u>(3,545,467)</u>	<u>(3,655,717)</u>	<u>3.11%</u>
Total Other Sources (Uses)	(2,796,851)	(748,616)	(3,545,467)	(3,655,717)	3.11%
Net Change in Fund Balance	(1,379,371)	9,897	(1,369,474)	(1,284,557)	-6.20%
Beginning Fund Balance	<u>6,683,414</u>	<u>6,683,414</u>	<u>6,683,414</u>	<u>5,313,940</u>	<u>-20.49%</u>
Ending Fund Balance, Restricted	<u>\$5,304,043</u>	<u>\$6,693,311</u>	<u>\$5,313,940</u>	<u>\$4,029,383</u>	<u>-24.17%</u>

Terrebonne Parish School Board
1/2 Cent Sales Tax Fund (2014)
Fiscal Year 2017/2018

	Actual Rev & Exp thru <u>February 2017</u>	Estimates Thru <u>June 2017</u>	Final Budget <u>FY2016-17</u>	Budget <u>2017-2018</u>	% <u>Change</u>
Revenues					
Local Revenues	<u>\$5,090,722</u>	<u>\$4,859,485</u>	<u>\$9,950,207</u>	<u>\$9,950,207</u>	<u>0.00%</u>
Total Revenues	5,090,722	4,859,485	9,950,207	9,950,207	0.00%
Expenditures					
Regular Programs	2,045,551	2,101,261	4,146,812	4,031,422	-2.78%
Special Education Programs	594,541	602,426	1,196,967	1,153,668	-3.62%
Career & Technical Education	102,694	122,302	224,996	219,857	-2.28%
Other Instructional Programs	112,998	119,529	232,527	224,890	-3.28%
Special Programs	271,338	281,249	552,587	579,875	4.94%
Adult Education Programs	12,504	12,960	25,464	25,690	0.89%
Pupil Support Services	320,222	317,075	637,297	643,752	1.01%
Instructional Support Services	266,582	253,669	520,251	520,252	0.00%
General Administration	61,405	62,058	123,463	123,623	0.13%
School Administration	236,191	233,568	469,759	482,456	2.70%
Business Services	56,972	32,757	89,729	89,063	-0.74%
Maintenance of Plant	237,431	136,237	373,668	374,981	0.35%
Student Transportation Services	237,384	247,622	485,006	485,930	0.19%
Central Services	46,632	27,754	74,386	76,823	3.28%
Food Service Operations	<u>197,682</u>	<u>200,639</u>	<u>398,321</u>	<u>401,562</u>	<u>0.81%</u>
Total Expenditures	4,800,127	4,751,106	9,551,233	9,433,844	-1.23%
Other Financing Sources (Uses)					
Other Uses of Funds	<u>0</u>	<u>(2,000,000)</u>	<u>(2,000,000)</u>	<u>(1,000,000)</u>	<u>100.00%</u>
Total Other Financing Sources (Uses)	0	(2,000,000)	(2,000,000)	(1,000,000)	100.00%
Net Change in Fund Balance	290,595	(1,891,621)	(1,601,026)	(483,637)	-69.79%
Beginning Fund Balance	<u>4,180,287</u>	<u>4,180,287</u>	<u>4,180,287</u>	<u>2,579,261</u>	<u>-38.30%</u>
Ending Fund Balance, Restricted	<u>\$4,470,882</u>	<u>\$2,288,666</u>	<u>\$2,579,261</u>	<u>\$2,095,624</u>	<u>-18.75%</u>

Terrebonne Parish School Board
3/4 Cent Sales Tax Fund
Fiscal Year 2017/2018

	<u>Actual Rev & Exp thru February 2017</u>	<u>Estimates Thru June 2017</u>	<u>Final Budget FY2016-17</u>	<u>Budget 2017-2018</u>	<u>% Change</u>
Revenues					
Local Revenues	<u>\$7,913,777</u>	<u>\$7,301,904</u>	<u>\$15,215,681</u>	<u>\$15,205,681</u>	<u>-0.07%</u>
Total Revenues	7,913,777	7,301,904	15,215,681	15,205,681	-0.07%
Expenditures					
Regular Programs	2,111,073	1,382,434	3,493,507	2,516,350	-27.97%
Special Education Programs	8,130	17,200	25,330	16,000	-36.83%
Career & Technical Education	44,122	83,531	127,653	74,310	-41.79%
Other Instructional Programs	56,762	156,489	213,251	106,940	-49.85%
Adult Education & Literacy Programs	102	1,498	1,600	1,600	0.00%
Pupil Support Services	5,186	314	5,500	5,500	0.00%
Instructional Support Services	17,129	70,433	87,562	110,160	25.81%
General Administration	78,938	69,217	148,155	148,155	0.00%
School Administration	<u>21,151</u>	<u>(6,676)</u>	<u>14,475</u>	<u>15,000</u>	<u>3.63%</u>
Total Expenditures	2,342,593	1,774,440	4,117,033	2,994,015	-27.28%
Other Financing Sources (Uses)					
Other Sources of Funds	0	0	0	88,500	0.00%
Other Uses of Funds	<u>(7,888,347)</u>	<u>(5,762,314)</u>	<u>(13,650,661)</u>	<u>(13,053,620)</u>	<u>-4.37%</u>
Total Other Financing Sources (Uses)	<u>(7,888,347)</u>	<u>(5,762,314)</u>	<u>(13,650,661)</u>	<u>(12,965,120)</u>	<u>-5.02%</u>
Net Change in Fund Balance	(2,317,163)	(234,850)	(2,552,013)	(753,454)	-70.48%
Beginning Fund Balance	3,574,295	3,574,295	3,574,295	1,022,282	-71.40%
Ending Fund Balance, Restricted	1,059,443	3,141,756	824,593	41,139	-95.01%
Ending Fund Balance, Committed	<u>197,689</u>	<u>197,689</u>	<u>197,689</u>	<u>227,689</u>	<u>15.18%</u>
Total Ending Fund Balance	<u>\$1,257,132</u>	<u>\$3,339,445</u>	<u>\$1,022,282</u>	<u>\$268,828</u>	<u>-73.70%</u>

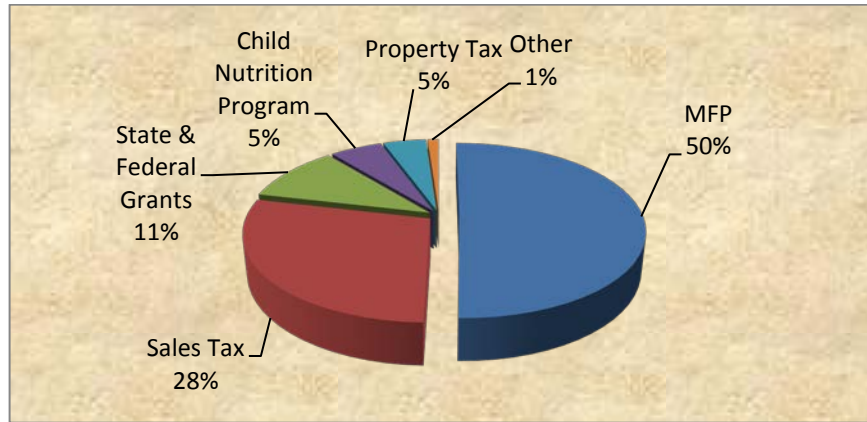
**Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2017/2018**

	Actual Rev & Exp thru <u>February 2017</u>	Estimates Thru <u>June 2017</u>	Final Budget <u>FY2016-17</u>	Budget <u>2017-2018</u>	% <u>Change</u>
Revenues					
Local Revenues	\$373,910	\$89,829	\$463,739	\$400,106	-13.7%
State Revenues	1,071,345	2,084,261	3,155,606	3,166,491	0.3%
Federal Revenues	<u>7,192,496</u>	<u>10,793,322</u>	<u>17,985,818</u>	<u>15,674,649</u>	<u>-12.8%</u>
Total Revenues	8,637,751	12,967,412	21,605,163	19,241,246	-10.9%
Expenditures					
Regular Programs	1,640,673	2,456,170	4,096,843	2,638,200	-35.6%
Special Education Programs	206,598	813,307	1,019,905	241,143	-76.4%
Vocational Programs	203,122	80,140	283,262	387,312	36.7%
Other Instructional Programs	457,167	317,596	774,763	677,408	-12.6%
Special Programs	3,421,089	4,240,784	7,661,873	7,553,449	-1.4%
Adult Education Programs	333,161	287,213	620,374	541,355	-12.7%
Pupil Support Services	1,254,980	1,361,987	2,616,967	2,513,152	-4.0%
Instructional Support Services	2,221,425	2,752,433	4,973,858	3,971,901	-20.1%
General Administration	3,310	928	4,238	4,215	-0.5%
School Administration	111,537	(61,468)	50,069	48,697	-2.7%
Maintenance of Plant	9,278	(6,578)	2,700	2,500	-7.4%
Student Transportation Services	451,745	451,341	903,086	877,673	-2.8%
Central Services	240	120	360	300	-16.7%
Food Services Operations	<u>2,262</u>	<u>(2,262)</u>	<u>0</u>	<u>0</u>	<u>0.0%</u>
Total Expenditures	10,316,587	12,691,711	23,008,298	19,457,305	-15.4%
Other Financing Sources (Uses)					
Other Sources of Funds	1,587,040	0	1,587,040	1,000,000	-37.0%
Other Uses of Funds	<u>(584,885)</u>	<u>(865,079)</u>	<u>(1,449,964)</u>	<u>(1,378,379)</u>	<u>-4.9%</u>
Total Other Sources (Uses)	1,002,155	(865,079)	137,076	(378,379)	-376.0%
Net Change in Fund Balance	(676,681)	(589,378)	(1,266,059)	(594,438)	-53.0%
Beginning Fund Balance	2,040,885	2,040,885	2,040,885	774,826	-62.0%
Ending Fund Balance, Assigned	<u>\$1,364,204</u>	<u>\$1,451,507</u>	<u>\$774,826</u>	<u>\$180,388</u>	<u>-76.7%</u>

Terrebonne Parish School Board
Financial Section
Fiscal Year 2017/2018

Summary of Major Revenues

The majority of revenues of the Terrebonne Parish School Board's budget come from the Minimum Foundation Program (MFP). Sales Taxes, State and Federal Grants, and the Child Nutrition Program also provide revenues to the school system. The following chart represents the major sources of revenues for the Terrebonne Parish School Board, for all governmental funds.



Minimum Foundation Program

The Minimum Foundation Program (MFP) is a distribution of funds by the State of Louisiana to all public school systems in the state. Terrebonne Parish will receive approximately \$92.7 million from the MFP. The MFP is based on the number of students in each parish or school district, applied to a formula.

Sales Tax

Sales Tax revenues are estimated to be \$52 million. The citizens of Terrebonne Parish have approved four separate sales taxes for a total of 2.58% on all goods purchased in the parish. The proceeds of these sales taxes are deposited into the General Operating Fund, the One Cent Sales Tax Fund, the 1/2 Cent Sales Tax Fund, and the 3/4 Cent Sales Tax Fund. Each sales tax is dedicated for specific purposes and is budgeted and expended accordingly.

State and Federal Grants

Grants are received through State and Federal granting agencies on an annual basis. Revenues from these grants are estimated at \$19 million. These grants are intended for specific purposes or to target specific groups of students or teachers. Each grant is accounted for separately.

Child Nutrition Program

Revenues of approximately \$9.8 million in the Child Nutrition Program come from charging students for meals as well as Federal reimbursements to the school system for meals served to students from low income families.

Property Tax

Revenues from Property Tax (Millage) is approximately \$8 million, generated from 9.27 mills.

Other

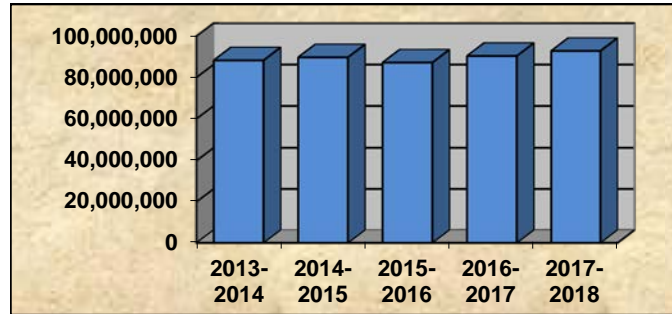
Other Revenues include earnings on investments and earnings on school lands.

Terrebonne Parish School Board
Financial Section
Fiscal Year 2017/2018

Minimum Foundation Program (MFP) Revenues

The Minimum Foundation Program (MFP) is the single largest source of revenues received by the Terrebonne Parish School Board. It is based on a formula adopted by the Louisiana Board of Elementary and Secondary Education (BESE), which must be approved by the Louisiana Legislature each year. This formula determines the State's cost of educating students in Louisiana's public schools and helps to equitably allocate funds to parish and city school systems throughout the state.

The chart illustrates Minimum Foundation Program revenues for the past three years, plus the revised fiscal year 2016/2017 budget and proposed revenues for fiscal year 2017/2018, based on information and projections received from the State Department of Education.

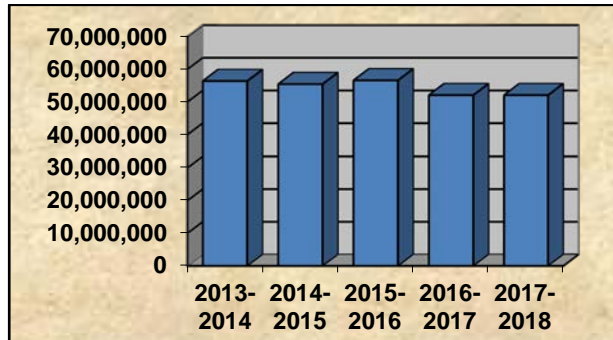


The MFP formula that was proposed by BESE to the legislature for fiscal year 2017/2018 included the same base per-pupil amount as the 2016/2017 formula. There are no significant changes from the 2016/2017 formula to the 2017/2018 formula.

Sales Tax Revenues

The Terrebonne Parish School Board collects four Sales Taxes: the 1/3 Cent Sales Tax, the 3/4 Cent Sales Tax, the One Cent Sales Tax, and the 1/2 Cent Sales Tax.

The 1/3 Cent Sales Tax is accounted for in the General Operating Fund. The tax is dedicated to the payment of salaries and benefits of teachers and other School Board employees.



The 3/4 Cent Sales Tax was passed by the voters of Terrebonne Parish in 1975. The collections are accounted for in the 3/4 Cent Sales Tax Fund. The sales tax is dedicated for Salaries & Benefits, Plant Operation & Maintenance and Instructional Programs.

The One Cent Sales Tax was passed in 1996. The collections are accounted for in the One Cent Sales Tax Fund. The sales tax is dedicated for Salaries & Benefits, Technology, and Capital & Construction.

The 1/2 Cent Sales Tax was passed in 2014. The collections are accounted for in the 1/2 Cent Sales Tax Fund and are dedicated for employee Salaries & Benefits.

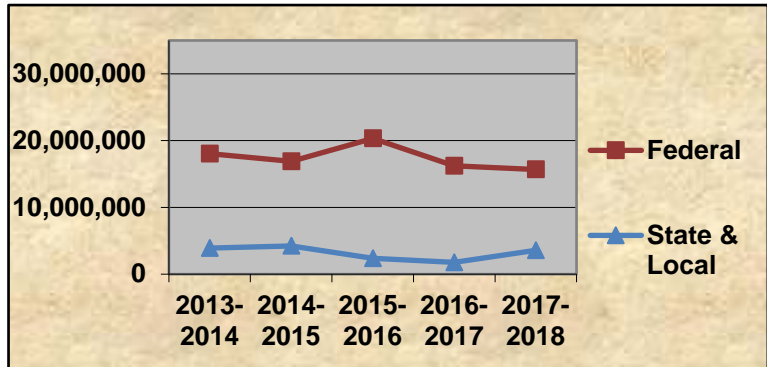
The chart illustrates the trend of sales tax revenue collections, for all four sales taxes, including revised budget estimates for 2016/2017 and projected revenues for 2017/2018.

Terrebonne Parish School Board
Financial Section
Fiscal Year 2017/2018

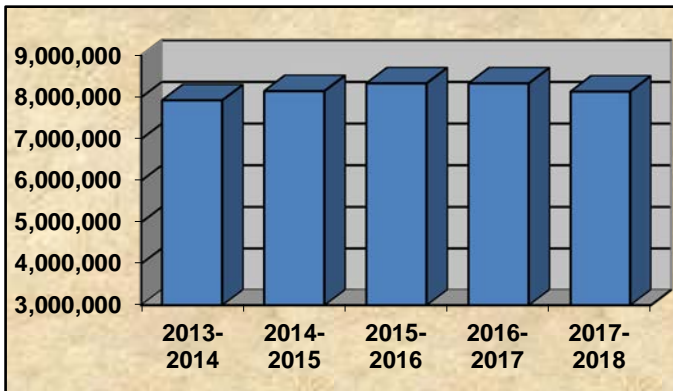
Special Revenue Funds Revenues

Special Revenue Funds are used to account for funds for which there is a specific purpose. All grants received by the Terrebonne Parish School Board are accounted for in a Special Revenue Fund.

The graph illustrates a summary of the funds received from Local, State and Federal grants. The school system receives 25-35 individual grants each year, with the majority of funds coming from Federal grants. Each of those grants is intended to benefit a specific program or group of students, and expenditures are limited to those programs and students.



Property Tax Revenues



Two property taxes (Millages) are collected by Terrebonne Parish School Board each year, and are assessed on a calendar year basis. Assessed values are established by the Terrebonne Parish Assessor's Office and the State Tax Commission as specified by Louisiana law. Property is assessed as follows: Land and Residential Improvements – 10% FMV; Commercial Improvements and Personal Property – 15% FMV; Public Service Property – 25% FMV.

The Constitutional Tax millage and Special Maintenance Tax millage are currently levied at 3.86 mills and 5.41 mills, respectively. Increases in Property Tax collections are solely due to increases in assessed property values in the parish.

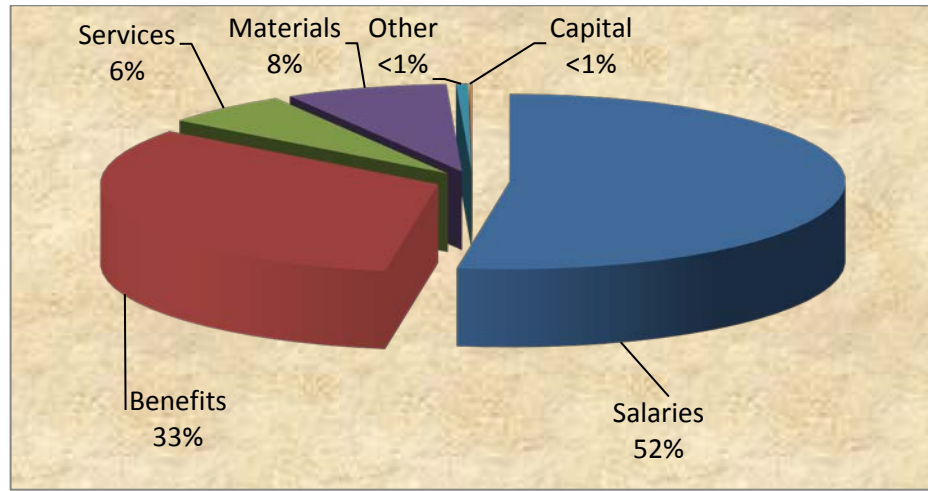
The Constitutional Tax millage and the Special Maintenance Tax millage are used to maintain and operate the school system. The Constitutional Tax is authorized to be levied by the Board without referendum. The Special Maintenance Tax is levied pursuant to a referendum for a period of ten years expiring in 2020.

Terrebonne Parish School Board currently levies a total of 9.27 mills, which is the lowest property tax levy of all school systems in Louisiana and well below the average of 40.5 mills levied by school systems across the state.

Terrebonne Parish School Board
Financial Section
Fiscal Year 2017/2018

Summary of Expenditures by Object

The following graph summarizes the expenditures in all governmental funds of the Terrebonne Parish School Board by major object.



Salaries and Benefits

Salaries and benefits are the largest expense. Salaries and benefits are paid out of the General Operating Fund, the One Cent Sales Tax Fund, the 1/2 Cent Sales Tax Fund, Child Nutrition Program (CNP) Fund, and most Special Revenue Funds and make up 85% of all expenditures.

Materials and Supplies

Materials and supplies are the second largest expense. This includes the purchase of all instructional materials, textbooks, office supplies, janitorial supplies, fuel, food and milk.

Services

The third largest expense is in the Services area. This includes all purchased services and contracts such as telephone, utilities, copy machine rental, and postage.

Capital

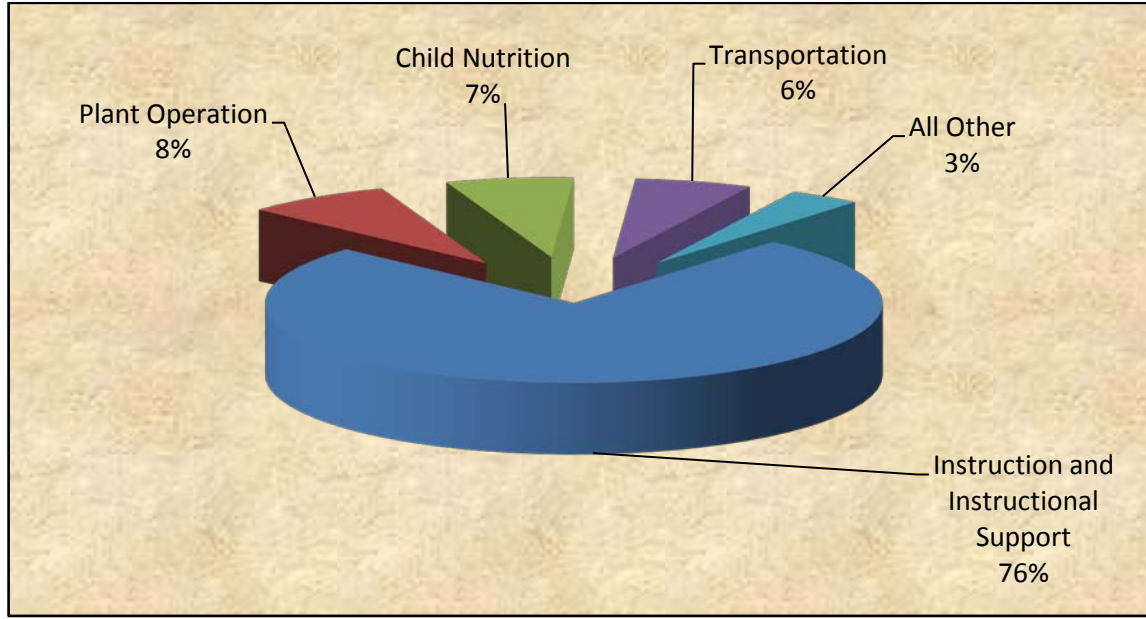
Capital expenditures include the purchase of all items with a cost of \$5,000 or more. Capital also includes any building or land improvements such as roof replacements, driveways and parking lots, and air conditioning or heating replacements.

Other

Expenditures that fall in this category are items such as dues and fees, property and casualty insurance expense, and bank service charges.

Terrebonne Parish School Board
Financial Section
Fiscal Year 2017/2018

Summary of Expenditures by Major Category



Instruction and Instructional Support

Areas included in Instruction and Support are: Regular Education, Special Education, Career & Technical Education, Other Instructional Programs, Special Programs, Adult Education, Pupil Support, Instructional Staff and School Administration. The State of Louisiana requires that at least 70% of all expenditures must be made in the Instructional area.

Plant Operation

Includes areas such as maintenance, utilities and security

Child Nutrition

Supplies and food costs, as well as salary and benefit costs of child nutrition program personnel

Transportation

Bus Rental, Maintenance Agreements and operating costs including salaries, benefits and fuel costs

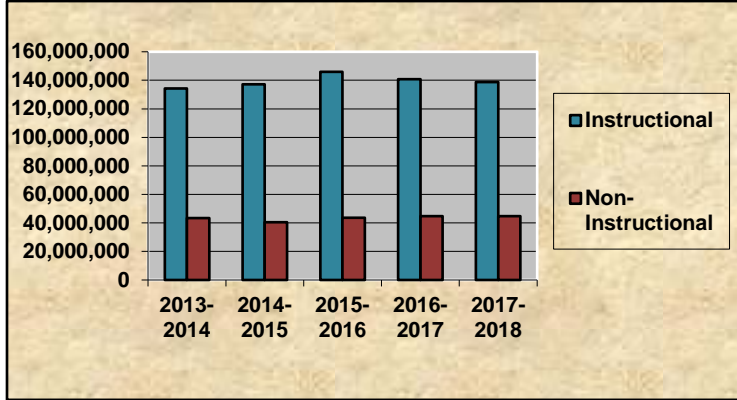
All Other

General Administration, Business Services, Central Services, Community Services, Facilities Acquisition, and Debt Service

Terrebonne Parish School Board
Financial Section
Fiscal Year 2017/2018

Summary of Expenditures

Instruction/Instructional Support versus Non- Instructional Expenditures



The Terrebonne Parish School Board places emphasis on spending in areas directly affecting the instruction of students and those areas that facilitate and enhance instruction.

The graph illustrates the relationship between expenditures for instructional purposes as compared with expenditures for non-instructional areas in all governmental funds.

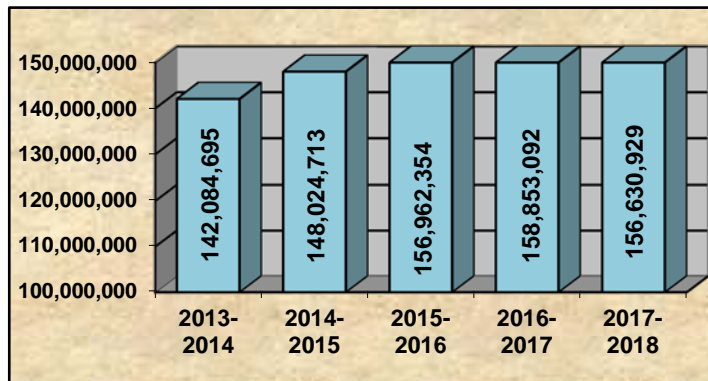
Instructional and Instructional Support expenditures include such areas as regular and special education, career & technical education, driver education, special programs, other instructional programs, counselors, librarians, and school administration.

Non-instructional expenditures include items such as transportation, child nutrition, maintenance of buildings, debt payments, capital expenditures, business services, and central services.

Salaries & Benefits

The number of employees budgeted in Fiscal Year 2017/2018 is 2,321. Of those employees, 75% are in the instructional and instructional support areas such as classroom teachers, guidance counselors, paraprofessionals, librarians, and nurses.

Non-instructional employees make up 25% of the total number of employees in areas such as child nutrition service, transportation, maintenance, business services, and central services.



The graph illustrates the salary and benefit costs for the past three years in all governmental funds and includes the Fiscal Year 2016/2017 revised budget and the 2017/2018 proposed budget for salaries and benefits. The total budget for salaries and benefits for 2017/2018, for all funds, is \$156,630,929

Terrebonne Parish School Board
Financial Section
Fiscal Year 2017/2018

Capital Project Expenditures

Capital Projects Budgeting

Capital projects are determined each budget year by assessing schools and administrative buildings for needs. The availability of funds, safety, and instructional issues are taken into consideration. Currently, because of the age of buildings, air conditioning and heating systems, lighting, athletic fields, etc. considerable maintenance costs are necessary to maintain the usefulness and safety of the district's facilities. As roofs, heating and air conditioning systems, and other components of the district's buildings are replaced, the costs of maintaining and repairing the older equipment are estimated to begin decreasing.

One construction project is budgeted to continue into 2017/2018. The Southdown Elementary School building, built in 1951, was demolished in late 2016 and construction of a new building on the same site began in February 2017. Construction will continue throughout the 2017/2018 school year, with the new school scheduled to open in August 2018, at the beginning of the 2018/2019 school year.

The new Southdown Elementary School construction project is funded using Limited Tax Revenue Bonds issued in 2016 for a total of \$18,270,000. The total construction and demolition budget for the project is \$19,950,487.

Debt Obligations

The Terrebonne Parish School Board currently has debt outstanding for zero-interest bonds issued through the Qualified School Construction Bonds program and Limited Tax Revenue Bonds.

The legal debt limit in the State of Louisiana is 35% of total assessed property value in the parish. Terrebonne Parish School Board's liability remains below that limit.

Debt payments for the Qualified School Construction Bonds is budgeted in the portion of the One Cent Sales Tax Fund that is dedicated for Capital and Construction.

Debt payments for the Limited Tax Bonds is budgeted in the General Operating Fund.

Qualified School Construction Bonds (Series 2009): On December 17, 2009, the Terrebonne Parish School Board issued \$10 million in Revenue Bonds as part of the American Recovery & Reinvestment Act of 2009. The bonds were used for capital improvement projects. The bonds are interest-free and are payable over 15 years with maturity in 2024.

Qualified School Construction Bonds (Series 2011): On May 3, 2011, the Terrebonne Parish School Board issued \$10 million in Revenue Bonds as part of the American Recovery & Reinvestment Act of 2009. The bonds were used for capital improvement projects. The bonds are interest-free and payable over 15 years with maturity in 2026.

Qualified School Construction Bonds (Series 2012): On April 4, 2012, the Terrebonne Parish School Board issued \$1,460,775 in Revenue Bonds as part of the American Recovery & Reinvestment

Terrebonne Parish School Board
Financial Section
Fiscal Year 2017/2018

Act of 2009. The bonds were used for capital improvement projects. The bonds are interest-free and payable over 15 years with maturity in 2027.

The payment of the Qualified School Construction Bonds will be funded through dedicated monies in the One Cent Sales Tax Fund. The proceeds of these bonds were used to fund two construction projects:

H. L. Bourgeois High School Freshman Center. Construction has been completed on the Freshman Center, a 22 classroom wing. The Freshman Center, a state-of-the-art facility that houses 9th graders at H. L. Bourgeois High School, opened with the 2013-2014 school year.

Grand Caillou Middle School. Construction of a new Grand Caillou Middle School began in early 2013. The school houses 5th through 8th grade students. The school was built on land donated to the school system for the purpose of school construction and replaced a school building built in 1934 that was subject to repeated flooding. The school opened with the 2014-2015 school year.

Limited Tax Revenue Bonds (Series 2016): On April 13, 2016, the Terrebonne Parish School Board issued \$18,270,000 million in Limited Tax Revenue Bonds payable from the revenues of the special ad valorem tax of 3.86 mills. The bonds will be used to fund the demolition and reconstruction of Southdown Elementary School. The bonds carry an interest rate of 3% and payable over 20 years with maturity in 2036.

Other Post-Employment Benefits (OPEB)

In 2004, the Governmental Accounting Standards Board (GASB) issued Statement No. 43 *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, and Statement No. 45 *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, both of which addressed the accounting, reporting and funding of post-employment benefits such as healthcare for retirees.

The accrued liability for post-employment benefits such as retiree health insurance is approximately \$77 million. Currently, no funding has been committed by the Terrebonne Parish School Board for the OPEB obligation.

Terrebonne Parish School Board
 Financial Section
 Fiscal Year 2017/2018

Fund Balance Classifications

In 2009, the Governmental Accounting Standards Board (GASB) issued Statement No. 54 *Fund Balance Reporting and Governmental Fund Type Definitions* which intended to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied. The statement established fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the fund balance.

Non-spendable – fund balance that is primarily associated with inventories.

Restricted – funds that have constraints placed on them either by an external source, grantor, contributor, or law or regulation of other governments, or because of law imposed through constitutional provisions or enabling legislation.

Committed – funds that are committed for specific purposes by formal action of the government’s highest level of decision-making authority. These funds cannot be used for other purposes unless the government removes or changes the limitation by taking the same action it employed to impose the limitation.

Assigned – funds that are intended by the government for a particular purposes, but are neither restricted nor committed.

Unassigned – funds that do not fit into any other category of fund balance.

A breakdown of the 2017/2018 Ending Fund Balance of all Governmental Funds, by Fund Balance Classifications, is as follows:

Fund Classification	Ending Balance at June 30, 2018
Non-spendable	\$976,183
Restricted	6,166,146
Committed	427,689
Assigned	180,388
Unassigned	8,938,740
Total Ending Fund Balance	\$16,689,146

Terrebonne Parish School Board
 Changes in Personnel
 Fiscal Year 2017/2018

General Fund Full-Time Positions		
Added Positions		
<u>Instructional</u>		
1	ELEMENTARY COMPUTER LAB TEACHER	GENERAL FUND
1	OTHER CAREER & TECHNICAL TEACHER	GENERAL FUND
1	ASSISTANT PRINCIPAL	GENERAL FUND
 <u>Non-Instructional</u>		
1	SCHOOL SECRETARY/CLERK	GENERAL FUND
1	SPECIAL EDUCATION PARAPROFESSIONAL	GENERAL FUND
5	TOTAL FULL-TIME POSITIONS ADDED	
Closed Positions		
<u>Instructional</u>		
3	KINDERGARTEN TEACHERS	GENERAL FUND
17	ELEMENTARY TEACHERS	GENERAL FUND
1	FOCUS TEACHER	GENERAL FUND
13	SECONDARY TEACHERS	GENERAL FUND
1	SECONDARY INSTRUMENTAL/VOCAL TEACHER	GENERAL FUND
1	SECONDARY COMPUTER LAB TEACHER	GENERAL FUND
5	SELF CONTAINED/RESOURCE TEACHERS	GENERAL FUND
3	SUPPORT (INCLUSION) TEACHERS	GENERAL FUND
1	EARLY CHILDHOOD SPECIAL ED TEACHER	GENERAL FUND
1	BUSINESS TEACHER	GENERAL FUND
1	ALTERNATIVE PROGRAM TEACHER	GENERAL FUND
 <u>Non-Instructional</u>		
2	EARLY CHILDHOOD SPECIAL ED PARAS	GENERAL FUND
49	TOTAL FULL-TIME POSITIONS CLOSED	

Terrebonne Parish School Board
 Changes in Personnel
 Fiscal Year 2017/2018

Special Revenue Funds Full-Time Positions		
Added Positions		
<u>Instructional</u>		
3	INTERVENTIONISTS	TITLE I FUND
5	CLASS-SIZE REDUCTION TEACHERS	TITLE I FUND
8	TOTAL FULL-TIME POSITIONS ADDED	
Re-Named Positions		
1	TITLE I INSTRUCTIONAL COACH TO TITLE I INSTRUCTIONAL INTERVENTIONIST	

Terrebonne Parish School Board
Changes in Personnel
Fiscal Year 2017/2018

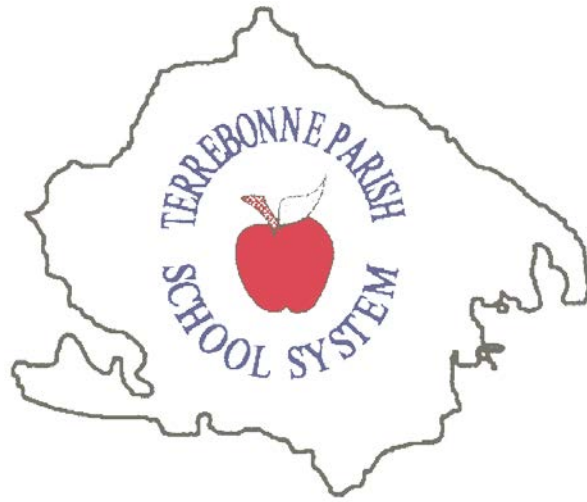
General Fund Part-Time Positions		
Closed Positions		
1	PART-TIME ELEMENTARY TEACHER	GENERAL FUND
1	PART-TIME SECONDARY TEACHER	GENERAL FUND
1	PART-TIME SPECIAL EDUCATION TEACHER	GENERAL FUND
3	TOTAL PART-TIME POSITIONS CLOSED	

Terrebonne Parish School Board
Staffing - Full-Time Employees
Fiscal Year 2017/2018

FUND NUMBER	FUND NAME	BUDGET 2017/2018
110	GENERAL OPERATING FUND	1,785
150	CHILD NUTRITION PROGRAM FUND	151
220	NCLB TITLE I FUND	93
230	NCLB TITLE I - MIGRANT EDUCATION	2
240	US DEPT. OF HEALTH AND HUMAN SERVICES - TANF	31
310	NCLB TITLE III FUND	2
370	NCLB TITLE II FUND	1
410	NCLB TITLE VII INDIAN EDUCATION FUND	9
490	FEDERAL ADULT EDUCATION FUND	3
510	EDUCATION EXCELLENCE FUND	8
520	EARLY CHILDHOOD COMMUNITY NETWORK LEAD AGENCY	1
550	STATE CECIL J PICARD LA 4 EARLY CHILDHOOD PROGRAM	42
560	NCLB TITLE X FUND	2
590	FEDERAL VOCATIONAL EDUCATION FUND	2
630	LQEA 8(G) PRESCHOOL STUDENT ENHANCEMENT BLOCK GRANT	4
680	STATE ADULT EDUCATION FUND	4
750	SPECIAL EDUCATION - PL101-476 IDEA FUND	56
760	SPECIAL EDUCATION - PL101-476 - IDEA PRESCHOOL FUND	2
TOTAL FULL-TIME EMPLOYEES		2,198

Terrebonne Parish School Board
Staffing - Part-Time Employees
Fiscal Year 2017/2018

FUND NUMBER	FUND NAME	BUDGET 2017/2018
110	GENERAL OPERATING FUND	
	HOMEBOUND TEACHER	3
	GIFTED TEACHER	1
	TALENTED TEACHER	2
	NURSING ASSISTANT	30
	LIBRARIAN	1
	BOARD MEMBER	9
	SCHOOL CLERICAL	6
	COE WORKER	1
	PURCHASING CLERICAL	1
	CUSTODIAN	1
		55
150	CHILD NUTRITION PROGRAM FUND	
	CAFETERIA WORKER	53
	SATELLITE DRIVER	1
		54
220	NCLB TITLE I FUND	
	TEACHER	2
310	NCLB TITLE III FUND	
	TEACHER	1
490	FEDERAL ADULT EDUCATION FUND	
	TEACHER	4
	PARAPROFESSIONAL	5
		9
750	SPECIAL EDUCATION - IDEA FUND	
	PARAPROFESSIONAL	2
	TOTAL PART-TIME EMPLOYEES	123



General Operating Fund



**Terrebonne Parish School Board
General Operating Fund
Fiscal Year 2017/2018**

	2017/2018 Original Budget
Revenues	
Local Revenues	\$17,180,709
State Revenues	<u>92,495,772</u>
Total Revenues	109,676,481
Expenditures	
Salaries	64,496,861
Employee Benefits	47,507,233
Purchased Services	6,940,809
Supplies	4,672,870
Property	0
Debt Service and Miscellaneous	<u>28,675</u>
Total Expenditures	123,646,448
Other Financing Sources (Uses)	
Other Sources of Funds	16,395,557
Other Uses of Funds	<u>(2,055,132)</u>
Total Other Financing Sources (Uses)	14,340,425
Net Change in Fund Balance	370,458
Fund Balance	
Beginning Fund Balance	8,768,282
Ending Fund Balance	
Committed, Artificial Turf	200,000
Unassigned	<u>8,938,740</u>
Total Ending Balance	<u>\$9,138,740</u>

**Terrebonne Parish School Board
General Operating Fund
Fiscal Year 2017/2018**

	2017/2018 Original Budget
Revenues	
Local Revenues	\$17,180,709
State Revenues	<u>92,495,772</u>
Total Revenues	109,676,481
Expenditures	
Instructional	74,822,720
Instructional Support Services	47,795,551
Operation of Non-Instructional Services	1,028,177
Debt Service	<u>0</u>
Total Expenditures	123,646,448
Other Financing Sources (Uses)	
Other Sources of Funds	16,395,557
Other Uses of Funds	<u>(2,055,132)</u>
Total Other Financing Sources (Uses)	14,340,425
Net Change in Fund Balance	370,458
Fund Balance	
Beginning Fund Balance	8,768,282
Ending Fund Balance	
Committed, Artificial Turf	200,000
Unassigned	<u>8,938,740</u>
Total Ending Fund Balance	<u>\$9,138,740</u>

**Terrebonne Parish School Board
General Operating Fund
Fiscal Year 2017/2018**

	Actual <u>2015/2016</u>	Revised Budget <u>2016/2017</u>	Original Budget <u>2017/2018</u>
Revenues			
Local Revenues	\$18,100,325	\$17,520,327	\$17,180,709
State Revenues	87,315,294	90,021,579	92,495,772
Federal Revenues	<u>803</u>	<u>0</u>	<u>0</u>
Total Revenues	105,416,422	107,541,906	109,676,481
Expenditures			
Instructional	73,779,375	76,248,548	74,822,720
Instructional Support Services	45,777,262	48,285,776	47,795,551
Operation of Non-Instructional Services	1,036,128	1,034,394	1,028,177
Debt Service	<u>158,300</u>	<u>0</u>	<u>0</u>
Total Expenditures	120,751,065	125,568,718	123,646,448
Other Financing Sources (Uses)			
Other Sources of Funds	17,545,619	17,405,557	16,395,557
Other Uses of Funds	<u>(4,382,410)</u>	<u>(2,131,814)</u>	<u>(2,055,132)</u>
Total Other Financing Sources (Uses)	13,163,209	15,273,743	14,340,425
Net Change in Fund Balance	(2,171,434)	(2,753,069)	370,458
Fund Balance			
Beginning Fund Balance	13,692,785	11,521,351	8,768,282
Ending Fund Balance			
Committed, Artificial Turf	200,000	200,000	200,000
Unassigned	<u>11,321,351</u>	<u>8,568,282</u>	<u>8,938,740</u>
Total Ending Fund Balance	<u>\$11,521,351</u>	<u>\$8,768,282</u>	<u>\$9,138,740</u>

Terrebonne Parish School Board
General Operating Fund
Fiscal Year 2017/2018

Local Revenues

Ad Valorem (Property) Taxes

Two Ad Valorem taxes supporting General Operating Fund operations are presently levied: a 3.86 mill Constitutional Tax which the Board is mandated to levy (La. Constitution Article 8 Section 13) without referendum and a 5.41 mill Special Maintenance and Operations Tax levied pursuant to referendum for a period of ten years beginning with the 2010 tax roll. An amount equal to one-percent of collections is remitted by the Terrebonne Parish Sheriff's Office directly to the Teachers' Retirement System and applied against the School Board's employer retirement contribution (expense).

Sales Tax

Collections from the 1/3 Cent Sales Tax are accounted for in the General Operating Fund. The sales tax is dedicated for the payment of salaries and benefits.

Interest Income

Interest Income is earned on all School Board account balances. Interest income from cash balances in the General Operating Fund checking account and investment accounts are deposited into the General Fund. The ledger balances in all School Board accounts are collateralized according to Louisiana regulations covering local depositing authorities.

School Land Income

Income from Section 16 Lands and School Sites consists of Lease/Cash Bonuses, Delay Rental, Right of Way/Servitude, Seismic Permits, Inspector and Nomination Fees, Mineral Royalties, Assignment Fees, and Damage Fees.

State Revenues

Minimum Foundation Program (MFP)

The Minimum Foundation Program (MFP) is the single largest source of revenue in the General Fund. It is based on a formula adopted by the State Board of Elementary and Secondary Education (BESE), which must be approved by the Louisiana Legislature each year. This formula determines the cost of a minimum foundation program of education in all public elementary and secondary schools, lab schools, and charter schools and attempts to equitably allocate funds to parish and city school systems. The MFP adoption resolution requires that seventy percent (70%) of General Operating dollars (state and local) be expended on instruction and instructional support programs.

Revenue Sharing

Revenue Sharing receipts provide partial reimbursement for Ad Valorem taxes not realized due to the State Homestead Exemption, which exempts homeowners from paying property taxes on homes valued below \$75,000 or on the first \$75,000 of a home valued over that limit.

Professional Improvement Program (PIP)

State funding for the Professional Improvement Program (PIP) is a reimbursement for salaries of participating employees. The employer retirement contribution expense on PIP salaries is also reimbursed.

Terrebonne Parish School Board
General Operating Fund
Fiscal Year 2017/2018

Other Sources of Funds

Other Sources of Funds consist of transfers from the 3/4 Cent Sales Tax Fund of 1975, including the Salary & Benefit Transfer, the Plant Operation and Maintenance Transfer, and the Interest Transfer; Indirect Cost recoveries from Federal and State Grants; and damages to/or sales of property, judgments and/or settlements due to litigation. Other Sources of Funds may also include support transfers from other funds.

Fund Balance

Fund Balance is the amount of spendable resources carried forward into the ensuing year.

The State of Louisiana Department of Education in its Fiscal Risk Assessment has defined ranges of acceptable General Fund Balance as a percentage of General Fund Revenues for the fiscal year. Fund Balance of 7.5% or more is considered Excellent; 6.5% to 7.4% - Good; 5.0% to 6.4% - Needs Improvements; less than 5% - Unacceptable.

Fund Balance is divided into: Nonspendable, Restricted, Committed, Assigned and Unassigned.

Nonspendable Fund Balance represents amounts that cannot be spent either because they are in a nonspendable form (i.e.: inventory) or because they are legally or contractually required to be maintained intact.

Restricted Fund Balance represents funds that have constraints placed on the use of the funds either because they are externally imposed by creditors, grantors, contributors or laws or regulations of other governments or because of law imposed through constitutional provisions or enabling legislation.

Committed Fund Balance represents amounts that are committed for specific purposes by formal action by the government's highest level of decision-making authority. They cannot be used for other purposes unless the government removes or changes the limitation by taking the same action it employed to impose the limitation.

Assigned Fund Balance represents amounts that are intended by the government for a particular purpose, but are neither restricted nor limited.

Unassigned Fund Balance represents funds that do not fit into any other category of fund balance.

Terrebonne Parish School Board
General Fund Budget
Local Revenues
Fiscal Year 2017/2018

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
110-0000-511110-000-000-00-000-00-000	3.86 Mill Constitutional Tax	\$3,471,621	\$3,471,621	\$3,389,895
110-0000-511120-000-000-00-000-00-000	5.41 Mill Special Maintenance Tax	4,865,666	4,865,665	4,751,123
110-0000-511140-000-000-00-000-00-000	1% Collection for TRSL	880,215	880,000	899,000
110-0000-511161-000-000-00-000-00-000	Penalty/Interest-Constitutional Tax	5,303	4,500	5,000
110-0000-511162-000-000-00-000-00-000	Penalty/Interest-Special Maint. Tax	7,433	6,400	7,000
110-0000-511311-000-000-00-000-00-000	Sales Tax - 1/3 Cent Sales Tax	7,327,382	6,741,191	6,741,191
110-0000-513110-000-000-00-000-00-000	Tuition-Individual excl Summer School	32,320	68,750	0
110-0000-513200-000-000-00-000-00-000	Tuition-Other LEAs in State	660,561	660,500	660,900
110-0000-515100-000-000-00-000-00-000	Earnings On Investments	22,204	18,000	15,000
110-0000-515101-000-000-00-000-00-000	Interest Income	65,382	70,000	50,000
110-0000-515320-000-000-00-000-00-000	Unrealized Gain/Loss on Investments	9,065	0	0
110-0000-515410-000-000-00-000-00-000	S16-Lease Bonus/Delay Rental	70,000	15,000	30,000
110-0000-515413-000-000-00-000-00-000	S16-Production Royalty	599	500	500
110-0000-515414-000-000-00-000-00-000	S16-Hunting & Trapping Leases	120,539	80,000	80,000
110-0000-515415-000-000-00-000-00-000	S16-Other Revenue	33,693	76,000	50,000
110-0000-515420-000-000-00-000-00-000	School Site Production Royalty	1,256	1,000	500
110-0000-515421-xxx-000-00-000-00-000	School Site Lease	8,400	0	0
110-0000-519100-000-000-00-000-00-000	Rentals - Land, Building, Vehicles	75,321	100,000	40,000
110-0000-519200-000-000-00-xxx-00-000	Contributions and Donations	25,000	0	0
110-0000-519500-000-000-00-000-00-000	Misc. Revenues From Other LEAs	5,270	5,000	5,000
110-0000-519900-000-000-00-000-00-000	Miscellaneous Revenues	7,087	5,000	5,000
110-0000-519910-000-000-00-000-00-000	Medicaid Reimbursement	403,429	450,000	450,000
110-0000-519925-000-825-00-000-00-000	Susan G Komen	134	600	0
110-0000-519990-000-000-00-000-00-000	Other Miscellaneous Revenues	994	600	600
	Total Local Revenues	\$18,098,874	\$17,520,327	\$17,180,709

Terrebonne Parish School Board
General Fund Budget
State Revenues
Fiscal Year 2017/2018

Account Number	Account Description	Actual 2015/2016	Budget 2016/2017	Budget 2017/2018
110-0000-531100-000-000-00-000-00-000	Minimum Foundation Program (MFP)	\$86,381,470	\$89,791,838	\$92,227,772
110-0000-531200-000-000-00-000-00-000	S16 Fund Interest	37,418	0	0
110-0000-531900-000-000-00-000-00-000	Other Unrestricted Revenues	300	100	0
110-0000-531999-000-000-00-000-00-000	Other Unrestricted Revenue-HB1	278,780	0	0
110-0000-532300-000-000-00-000-00-000	PIP-Professional Improvement Program	47,620	6,713	48,200
110-0000-532999-000-000-00-000-00-000	Other Restricted Revenue-HB1	346,286	0	0
110-0000-538100-000-000-00-000-00-000	Revenue Sharing--Constitutional Tax	87,816	87,816	87,000
110-0000-538150-000-000-00-000-00-000	Revenue Sharing--Special Maint. Tax	123,080	123,080	120,000
110-0000-539100-000-000-00-000-00-000	Employer's Contribution to TRSL	12,524	12,032	12,800
Total State Revenues		\$87,315,294	\$90,021,579	\$92,495,772

Terrebonne Parish School Board
 General Fund Budget
 Federal Revenues
 Fiscal Year 2017/2018

Account Number	Account Description	Actual 2015/2016	Budget 2016/2017	Budget 2017/2018
110-0000-542100-000-000-00-000-00-000	Flood Control	\$801	\$0	\$0
110-0000-545800-000-000-00-000-00-000	FEMA - Disaster Relief	2	0	0
Total Federal Revenues		\$803	\$0	\$0

Terrebonne Parish School Board
 General Fund Budget
 Other Sources of Funds
 Fiscal Year 2017/2018

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
110-0000-552101-000-000-00-000-00-000	Indirect Cost - State Grants	\$4,131	\$5,626	\$5,626
110-0000-552102-000-000-00-000-00-000	Indirect Cost - Federal Grants	1,379,128	1,336,310	1,336,310
110-0000-552201-000-000-00-000-00-000	Salary & Benefit Transfer	8,175,067	7,509,763	7,509,763
110-0000-552202-000-000-00-000-00-000	Plant Operation & Maint. Transfer	4,898,200	4,505,858	4,505,858
110-0000-552204-000-000-00-000-00-000	Support Transfer From Fund 170	3,000,000	2,000,000	2,000,000
110-0000-552206-000-000-00-000-00-000	Interest Income Transfer	48,152	48,000	38,000
110-0000-552211-000-000-00-000-00-000	Support Transfer From Fund 180	0	2,000,000	1,000,000
110-0000-553000-000-000-00-000-00-000	Disposal of Real/Personal Property	40,941	0	0
	Total Other Sources of Funds	\$17,545,619	\$17,405,557	\$16,395,557

Terrebonne Parish School Board
 General Fund Budget
 Fiscal Year 2017/2018

Regular Education Programs

Regular Education Programs include activities that provide students in grades K-12 with learning experiences to prepare them for productive lives as citizens, family members, and non-career and technical workers.

Kindergarten – The activities associated with children for the year immediately preceding the first grade.

Elementary – The activities associated with children from first grade through the eighth grade.

Secondary – The activities associated with children from the ninth grade through and including the twelfth grade.

Personnel Roster

Position	Revised Budget 2016/2017	Budget 2017/2018	Increase (Decrease)
Kindergarten Teacher	63	60	(3)
Elementary Teacher (1-8)	525	508	(17)
Part Time Elementary Teacher	1	0	(1)
Elementary Computer Lab Teacher	26	27	1
Focus Teacher	2	1	(1)
Part Time Secondary Teacher	1	0	(1)
Secondary Teacher	189	176	(13)
Secondary Computer Lab Teacher	5	4	(1)
Total Positions	812	776	(36)

Other Codes:
 190 – Social Studies
 260 – Science

Project:
 825 – Susan Komen Grant

Terrebonne Parish School Board
 General Fund Budget
 Regular Education Programs-Function 1100
 Fiscal Year 2017/2018

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
1100 - Regular Programs				
110-1100-612301-000-000-00-000-00-000	Substitute Teacher	\$1,142,077	\$1,100,000	\$1,100,000
110-1100-612901-000-000-00-000-00-000	Forecast Adjustment	0	(216,000)	(208,800)
110-1100-613041-000-000-00-000-00-000	Extra Work-Teacher	210	0	15,000
110-1100-622000-000-000-xx-000-00-000	FICA	44,344	40,920	40,920
110-1100-622500-000-000-xx-xxx-00-000	Medicare Part A Expense	18,000	12,934	13,140
110-1100-623101-000-000-00-xxx-00-000	Teachers Retirement	111,070	58,956	65,489
110-1100-625000-000-000-00-000-00-000	Unemployment Compensation	25,314	30,000	30,000
110-1100-626001-000-000-xx-xxx-00-000	Workers Comp Insurance	4,805	3,565	3,625
110-1100-627000-000-000-00-000-00-000	Group Insurance-Retiree	4,823,710	4,828,929	4,804,007
110-1100-628100-000-000-00-000-00-000	Sick Leave Severance Pay	100,969	110,000	101,000
110-1100-651063-000-000-00-190-00-000	Travel-Students	0	1,000	1,000
110-1100-651063-000-000-00-260-00-000	Travel-Students	9,200	5,000	5,000
110-1100-658201-000-000-00-000-00-000	Travel-Employee	48	500	500
110-1100-658201-000-000-75-000-00-000	Travel-Employee	0	1,500	1,500
110-1100-661005-000-000-00-260-00-000	Instructional Materials	5,898	22,920	22,920
110-1100-661005-000-825-00-000-00-000	Instructional Materials	400	660	0
110-1100-661038-000-000-00-000-00-000	Science Fair Supplies	1,906	2,600	2,600
1105 - Kindergarten				
110-1105-611205-000-000-00-000-00-000	Kindergarten Teacher	2,264,693	2,345,943	2,266,573
110-1105-611298-000-000-00-000-00-000	NBC-National Board Certified	10,000	10,000	10,000
110-1105-611299-000-000-00-000-00-000	PIP-Professional Improvement Prog	1,874	0	0
110-1105-615103-000-000-00-000-00-000	Target/Demand Teacher Stipend	2,500	5,000	0
110-1105-615107-000-000-00-000-00-000	Core Teacher Stipend	29,000	30,000	28,500
110-1105-621000-000-000-xx-000-00-000	Group Insurance Expense	624,766	638,535	624,016
110-1105-622500-000-000-xx-000-00-000	Medicare Part A Expense	29,992	34,059	32,774
110-1105-623101-000-000-xx-000-00-000	Teachers Retirement	567,505	610,455	613,149
110-1105-626001-000-000-xx-000-00-000	Workers Comp Insurance	9,233	9,576	9,220
1110 - Elementary (Grades 1-8)				
110-1110-611208-000-000-00-000-00-000	Elementary Teacher (1-8)	18,806,771	19,183,139	19,045,566
110-1110-611214-000-000-00-000-00-000	Part-Time Teacher	25,526	62,034	0
110-1110-611224-000-000-00-000-00-000	Elem Computer Lab Teacher	1,013,648	1,103,786	1,085,810
110-1110-611252-000-000-00-000-00-000	Focus Teacher	127,120	85,474	42,732
110-1110-611298-000-000-00-000-00-000	NBC-National Board Certified	49,987	50,000	45,000

Terrebonne Parish School Board
 General Fund Budget
 Regular Education Programs-Function 1100
 Fiscal Year 2017/2018

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
110-1110-611299-000-000-00-000-00-000	PIP-Professional Improvement Prog	10,978	8,147	8,147
110-1110-613041-000-000-00-000-00-000	Extra Work-Teacher	5,510	12,500	0
110-1110-614001-000-000-00-000-00-000	Sabbatical Leave	13,825	26,327	0
110-1110-615101-000-000-00-000-00-000	Performance Pay Stipend	0	0	600
110-1110-615103-000-000-00-000-00-000	Target/Demand Teacher Stipend	255,188	300,000	275,000
110-1110-615105-000-000-00-000-00-000	Focus Teacher Stipend	15,000	10,000	10,000
110-1110-615107-000-000-00-000-00-000	Core Teacher Stipend	181,000	185,000	180,500
110-1110-621000-000-000-xx-000-00-000	Group Insurance Expense	4,879,509	5,173,098	5,079,569
110-1110-622000-000-000-xx-000-00-000	FICA	716	0	0
110-1110-622500-000-000-xx-000-00-000	Medicare Part A Expense	280,470	303,679	298,731
110-1110-623101-000-000-xx-000-00-000	Teachers Retirement	5,263,349	5,344,960	5,471,959
110-1110-623300-000-000-xx-000-00-000	LA School Employees Rtmt-LSERS	11,750	0	0
110-1110-623903-000-000-xx-000-00-000	Optional Retirement Expense	10,767	10,509	11,080
110-1110-623905-000-000-xx-000-00-000	LA State Employee Rtmt-LASERS	12,489	12,052	12,904
110-1110-626001-000-000-xx-000-00-000	Workers Comp Insurance	82,021	84,141	82,771
1130 - Secondary (Grades 9-12)				
110-1130-611231-000-000-00-000-00-000	Secondary Teacher	7,058,679	7,045,124	6,726,084
110-1130-611234-000-000-00-000-00-000	Secondary Computer Lab Teacher	199,628	201,220	162,346
110-1130-611298-000-000-00-000-00-000	NBC-National Board Certified	20,000	15,000	15,000
110-1130-611299-000-000-00-000-00-000	PIP-Professional Improvement Prog	3,508	3,508	3,508
110-1130-613041-000-000-00-000-00-000	Extra Work-Teacher	12,717	12,500	0
110-1130-614001-000-000-00-000-00-000	Sabbatical Leave	0	48,798	0
110-1130-615101-000-000-00-000-00-000	Performance Pay	600	1,200	0
110-1130-615107-000-000-00-000-00-000	Core Teacher Stipend	65,000	65,500	65,000
110-1130-615111-000-000-00-000-00-000	AP Teacher Stipend	43,500	45,000	45,000
110-1130-621000-000-000-xx-000-00-000	Group Insurance Expense	1,763,347	1,784,302	1,694,754
110-1130-622500-000-000-xx-000-00-000	Medicare Part A Expense	100,587	106,541	100,381
110-1130-623101-000-000-xx-000-00-000	Teachers Retirement	1,893,890	1,879,240	1,866,504
110-1130-623903-000-000-xx-000-00-000	Optional Retirement Expense	29,989	18,170	0
110-1130-626001-000-000-xx-000-00-000	Workers Comp Insurance	29,613	29,767	28,068
	Total Regular Programs	\$52,094,196	\$52,897,768	\$51,939,147



Terrebonne Parish School Board
 General Fund Budget
 Fiscal Year 2017/2018

Special Education Programs

Special Education Programs are specially designed instruction to meet the unique needs and abilities of disabled or gifted children during regular school day, extended day, and summer school.

Special Education – Specifically designed instruction provided at no cost to the parents that meets the unique needs of a student with a disability. Special education includes instruction in the classroom, in the home, in hospitals, institutions and other settings, physical education, travel training and career and technical education.

Gifted and Talented – Students, children, or youth who give evidence of high achievement capability in areas such as intellectual, creative, artistic, or leadership capacity, or in specific academic fields, and who need services or activities not ordinarily provided by the school in order to fully develop those capabilities.

Personnel Roster

Position	Revised Budget 2016/2017	Budget 2017/2018	Increase (Decrease)
Self Contained/Resource Teacher	51	46	(5)
Support (Inclusion) Teacher	80	77	(3)
Special Ed Part Time Teacher	1	0	(1)
Special Ed Paraprofessional	97	98	1
Adaptive PE Teacher	6	6	0
Homebound Teacher	3	3	0
Part Time Homebound Teacher	3	3	0
Early Steps Teacher	1	1	0
Preschool Teacher	17	16	(1)
Preschool Paraprofessional	14	12	(2)
Gifted Teacher	22	22	0
Part Time Gifted Teacher	1	1	0
Talented Teacher	2	2	0
Part Time Talented Teacher	2	2	0
Total Positions	300	289	(11)

Department Codes:
 75 – Homebound Services

Terrebonne Parish School Board
 General Fund Budget
 Special Education Programs-Function 1200
 Fiscal Year 2017/2018

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
1210 - Special Education				
110-1210-612301-000-000-00-000-00-000	Substitute Teacher	\$103,478	\$90,000	\$110,000
110-1210-612301-000-000-75-000-00-000	Substitute Teacher	16,026	0	0
110-1210-612301-012-000-00-000-00-000	Substitute Teacher	1,710	1,000	2,000
110-1210-612431-000-000-00-000-00-000	Substitute Paraprofessional	31,079	30,000	35,000
110-1210-612901-000-000-00-000-00-000	Forecast Adjustment	0	(99,000)	(95,700)
110-1210-622000-xxx-000-xx-000-00-000	FICA	7,313	3,038	5,456
110-1210-622500-xxx-000-xx-000-00-000	Medicare Part A Expense	2,371	367	730
110-1210-623101-xxx-000-xx-000-00-000	Teachers Retirement	9,013	(6,044)	(10,028)
110-1210-625000-xxx-000-xx-000-00-000	Unemployment Compensation	5,835	8,000	5,000
110-1210-626001-xxx-000-xx-000-00-000	Workers Comp Insurance	697	101	201
110-1210-627000-000-000-00-000-00-000	Group Insurance-Retiree	928,809	938,993	932,991
110-1210-628100-000-000-00-000-00-000	Sick Leave Severance Pay	11,194	12,000	12,000
110-1210-632012-000-000-00-000-00-000	Consultant Services	15,000	0	0
110-1210-656100-000-000-00-000-00-000	Tuition-Other Parishes	0	5,000	0
110-1210-658201-000-000-00-000-00-000	Travel-Employee	11,638	11,000	11,000
110-1210-658201-000-000-75-000-00-000	Travel-Employee	10,769	6,000	6,000
1211 - Special Education: Classroom Teacher				
110-1211-611214-000-000-75-000-00-000	Part-Time Homebound Teacher	30,757	52,036	66,152
110-1211-611241-000-000-00-000-00-000	Special Education Teacher	1,933,779	1,855,012	1,756,261
110-1211-611241-012-000-00-000-00-000	Special Education Teacher	32,540	28,341	28,341
110-1211-611241-048-000-00-000-00-000	Special Education Teacher	46,755	46,755	46,755
110-1211-611243-000-000-75-000-00-000	Homebound Teacher	124,898	126,854	127,844
110-1211-611298-000-000-00-000-00-000	NBC-National Board Certified	5,000	5,000	5,000
110-1211-611299-000-000-00-000-00-000	PIP-Professional Improvement Prog	17,463	12,932	14,336
110-1211-611501-000-000-00-000-00-000	Paraprofessional	1,142,850	1,421,515	1,449,087
110-1211-611501-012-000-00-000-00-000	Paraprofessional	16,161	15,708	15,809
110-1211-615101-000-000-00-000-00-000	Performance Pay Stipend	7,375	15,000	11,840
110-1211-615103-000-000-00-000-00-000	Target/Demand Teacher Stipend	20,000	20,000	25,000
110-1211-615107-000-000-00-000-00-000	Core Teacher Stipend	20,000	20,000	20,000
110-1211-621000-xxx-000-xx-000-00-000	Group Insurance Expense	1,167,692	1,335,882	1,296,407
110-1211-622000-xxx-000-xx-000-00-000	FICA	157	0	0
110-1211-622500-xxx-000-xx-000-00-000	Medicare Part A Expense	44,841	51,904	51,165
110-1211-623101-xxx-000-xx-000-00-000	Teachers Retirement	862,248	913,318	939,596

Terrebonne Parish School Board
 General Fund Budget
 Special Education Programs-Function 1200
 Fiscal Year 2017/2018

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
110-1211-623300-xxx-000-xx-000-00-000	LA School Employees Rtmt-LSERS	3,800	0	0
110-1211-626001-xxx-000-xx-000-00-000	Workers Comp Insurance	13,562	14,402	14,218
1212 - Special Education: Inclusion Teacher				
110-1212-611214-000-000-00-000-00-000	Part-Time Inclusion Teacher	36,434	36,812	0
110-1212-611240-000-000-00-000-00-000	Special Ed Support Teacher	2,721,594	3,026,193	2,915,061
110-1212-611240-012-000-00-000-00-000	Special Ed Support Teacher	42,540	42,636	42,732
110-1212-611299-000-000-00-000-00-000	PIP-Professional Improvement Prog	0	4,531	4,531
110-1212-615107-000-000-00-000-00-000	Core Teacher Stipend	500	500	500
110-1212-621000-xxx-000-00-000-00-000	Group Insurance Expense	703,896	791,544	768,505
110-1212-622000-xxx-000-00-000-00-000	FICA	341	0	0
110-1212-622500-xxx-000-00-000-00-000	Medicare Part A Expense	38,366	45,102	42,957
110-1212-623101-xxx-000-00-000-00-000	Teachers Retirement	715,599	793,221	788,111
110-1212-626001-xxx-000-00-000-00-000	Workers Comp Insurance	11,205	12,443	11,851
1214 - Special Education: APE Teacher				
110-1214-611242-000-000-00-000-00-000	Adaptive Physical Ed Teacher	213,145	243,329	244,542
110-1214-621000-000-000-00-000-00-000	Group Insurance Expense	55,348	61,413	61,412
110-1214-622500-000-000-00-000-00-000	Medicare Part A Expense	2,843	3,528	3,546
110-1214-623101-000-000-00-000-00-000	Teachers Retirement	56,065	62,049	65,048
110-1214-626001-000-000-00-000-00-000	Workers Comp Insurance	852	973	978
1216 - Special Education: Pre-School Teacher				
110-1216-611214-000-000-00-000-00-000	Part-Time Teacher	14,087	20,384	0
110-1216-611245-000-000-00-000-00-000	Early Steps Teacher	47,871	47,971	48,857
110-1216-611247-000-000-00-000-00-000	Sp Ed Non-Cat Preschool Teacher	588,358	676,206	604,120
110-1216-611298-000-000-00-000-00-000	NBC-National Board Certified	5,000	5,000	5,000
110-1216-611505-000-000-00-000-00-000	Sp Ed Non-Cat Preschool Para	151,068	192,156	169,537
110-1216-615101-000-000-00-000-00-000	Performance Pay Stipend	1,800	3,600	1,800
110-1216-615107-000-000-00-000-00-000	Core Teacher Stipend	6,000	6,000	6,000
110-1216-621000-000-000-00-000-00-000	Group Insurance Expense	271,942	303,760	270,395
110-1216-622500-000-000-00-000-00-000	Medicare Part A Expense	10,024	13,746	12,103
110-1216-623101-000-000-00-000-00-000	Teachers Retirement	202,944	233,129	199,834
110-1216-623905-000-000-00-000-00-000	LA State Employee Rtmt-LASERS	12,385	11,987	12,874
110-1216-626001-000-000-00-000-00-000	Workers Comp Insurance	3,216	3,787	3,334

Terrebonne Parish School Board
General Fund Budget
Special Education Programs-Function 1200
Fiscal Year 2017/2018

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
1220 - Gifted and Talented				
110-1220-611214-000-000-00-000-00-000	Part-Time Teacher	88,166	79,955	79,955
110-1220-611281-000-000-00-000-00-000	Gifted Teacher	768,797	854,792	865,912
110-1220-611283-000-000-00-000-00-000	Talented Teacher	73,528	76,237	76,618
110-1220-611298-000-000-00-000-00-000	NBC-National Board Certified	0	0	5,000
110-1220-611299-000-000-00-000-00-000	PIP-Professional Improvement Prog	0	5,000	0
110-1220-612301-000-000-00-000-00-000	Substitute Teacher	11,717	15,000	15,000
110-1220-615107-000-000-00-000-00-000	Core Teacher Stipend	10,500	10,000	10,500
110-1220-615111-000-000-00-000-00-000	AP Teacher Stipend	3,000	3,000	1,500
110-1220-621000-000-000-00-000-00-000	Group Insurance Expense	177,125	193,536	204,586
110-1220-622000-000-000-00-000-00-000	FICA	3,420	651	930
110-1220-622500-000-000-00-000-00-000	Medicare Part A Expense	13,021	15,139	15,153
110-1220-623101-000-000-00-000-00-000	Teachers Retirement	226,370	263,667	268,902
110-1220-623903-000-000-00-000-00-000	Optional Retirement Expense	0	0	9,197
110-1220-626001-000-000-00-000-00-000	Workers Comp Insurance	3,826	4,178	4,182
110-1220-627000-000-000-00-000-00-000	Group Insurance-Retiree	114,212	119,485	108,532
110-1220-628100-000-000-00-000-00-000	Sick Leave Severance Pay	7,834	8,000	8,000
110-1220-632032-000-000-00-000-00-000	Talent Assessment Service	1,249	3,000	3,000
110-1220-658201-000-000-00-000-00-000	Travel-Employee	6,794	7,000	7,000
Total Special Education Programs		\$14,067,792	\$15,235,754	\$14,850,056

Terrebonne Parish School Board
 General Fund Budget
 Fiscal Year 2017/2018

Career and Technical Education Programs

Career and Technical Education Programs include activities that provide students with the opportunity to develop the knowledge, skills, and attitudes needed for employment in an occupational area.

Family and Consumer Sciences – Activities that enable students to acquire knowledge and develop understanding, attitudes, and skills relative to personal, home, and family life, and to emerging related occupations.

Trade and Industry – Activities that develop students’ understanding about all aspects of industry and technology that may prepare them to enter advanced trade and industrial or technical educational programs.

Business and Administration – Activities that prepare students for careers in business-related areas, such as administrative support, accounting, management and supervision.

Health Science – Activities that enable students to acquire the background, knowledge, and skills necessary for careers in health-related fields, such as nursing, pharmacy and emergency care.

Other Career and Technical Programs – Other activities that provide students with the opportunity to develop the knowledge, skills, and attitudes needed for employment in a variety of occupational areas.

Personnel Roster

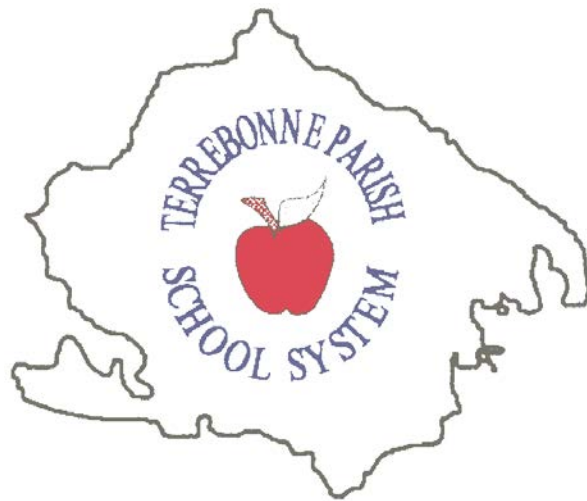
Positions	Revised Budget 2016/2017	Budget 2017/2018	Increase (Decrease)
Family & Consumer Science Teacher	7	7	0
Business Teacher	15	14	(1)
Health Occupations Teacher	4	4	0
Other Career & Technical Teacher	16	17	1
Total Positions	42	42	0

Terrebonne Parish School Board
 General Fund Budget
 Career Technical Education-Function 1300
 Fiscal Year 2017/2018

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
1300 - Career and Technical Education				
110-1300-612301-000-000-00-000-00-000	Substitute Teacher	\$44,377	\$40,000	\$40,000
110-1300-622000-000-000-00-000-00-000	FICA	1,547	1,550	2,480
110-1300-622500-000-000-00-000-00-000	Medicare Part A Expense	648	580	580
110-1300-623101-000-000-00-000-00-000	Teachers Retirement	5,111	3,825	4,256
110-1300-626001-000-000-00-000-00-000	Workers Comp Insurance	176	160	160
110-1300-627000-000-000-00-000-00-000	Group Insurance-Retiree	324,475	326,808	326,977
110-1300-628100-000-000-00-000-00-000	Sick Leave Severance Pay	308	5,000	1,000
110-1300-651063-000-000-00-000-00-000	Travel-Students	13,314	12,000	12,000
1340 - Family and Consumer Sciences				
110-1340-611235-000-000-00-000-00-000	Family & Consumer Science Tchr	239,573	292,133	260,986
110-1340-621000-000-000-00-000-00-000	Group Insurance Expense	74,658	88,139	73,696
110-1340-622500-000-000-00-000-00-000	Medicare Part A Expense	3,134	4,236	3,784
110-1340-623101-000-000-00-000-00-000	Teachers Retirement	56,246	67,267	69,422
110-1340-623903-000-000-00-000-00-000	Optional Retirement Expense	7,992	7,227	0
110-1340-626001-000-000-00-000-00-000	Workers Comp Insurance	959	1,169	1,044
1360 - Business and Administration				
110-1360-611237-000-000-00-000-00-000	Business & Administration Teacher	580,328	591,147	555,933
110-1360-611299-000-000-00-000-00-000	PIP-Professional Improvement Prog	1,872	1,872	1,872
110-1360-621000-000-000-00-000-00-000	Group Insurance Expense	141,009	142,473	129,518
110-1360-622500-000-000-00-000-00-000	Medicare Part A Expense	6,869	7,293	7,408
110-1360-623101-000-000-00-000-00-000	Teachers Retirement	129,496	151,235	148,376
110-1360-626001-000-000-00-000-00-000	Workers Comp Insurance	2,329	2,373	2,232
1370 - Health Science				
110-1370-611239-000-000-00-000-00-000	Health Science Teacher	122,103	154,989	156,153
110-1370-621000-000-000-00-000-00-000	Group Insurance Expense	23,147	33,364	38,716
110-1370-622500-000-000-00-000-00-000	Medicare Part A Expense	1,715	2,247	2,264
110-1370-623101-000-000-00-000-00-000	Teachers Retirement	22,217	29,842	16,864
110-1370-623905-000-000-00-000-00-000	LA State Employee Rtmt-LASERS	13,910	13,591	14,515
110-1370-626001-000-000-00-000-00-000	Workers Comp Insurance	489	620	625

Terrebonne Parish School Board
 General Fund Budget
 Career Technical Education-Function 1300
 Fiscal Year 2017/2018

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
1390 - Other Career and Technical Programs				
110-1390-611238-000-000-00-000-00-000	Other Career & Technical Teacher	710,900	684,803	733,256
110-1390-611299-000-000-00-000-00-000	PIP-Professional Improvement Prog	3,785	3,785	3,785
110-1390-621000-000-000-00-000-00-000	Group Insurance Expense	157,455	163,514	169,521
110-1390-622500-000-000-00-000-00-000	Medicare Part A Expense	9,758	9,983	10,685
110-1390-623101-000-000-00-000-00-000	Teachers Retirement	161,597	164,146	184,056
110-1390-623300-000-000-00-000-00-000	LA School Employees Rtmt-LSERS	0	12,284	12,448
110-1390-626001-000-000-00-000-00-000	Workers Comp Insurance	2,859	2,754	2,948
	Total Career & Technical Education	\$2,864,356	\$3,022,409	\$2,987,560



Terrebonne Parish School Board
 General Fund Budget
 Fiscal Year 2017/2018

Other Instructional Programs

Other Instructional Programs include Elementary and Secondary activities that provide students in grades K – 12 with learning experiences not included in 1100 Regular Programs.

Co-Curricular Activities – School sponsored activities designed to provide students such experiences as motivation, enjoyment and improvement of skills. Programs include such activities as band, chorus, choir, speech and debate.

Athletics – School sponsored activities that provide opportunities for students to pursue various aspects of physical education.

Driver Education Programs – Activities that provide students with instruction in learning to drive an automobile.

After School Programs – Programs that offer a variety of learning, recreational, social and enrichment activities in a structured environment, taking place before-school, after-school, evenings, weekends, holidays and summertime.

Summer School Programs – Activities during the summer to enable students to schedule courses to enrich their experiences, to take new subjects, and to enable students who have failed in subjects to remove deficiencies.

Alternative Programs – Activities for students assigned to alternative campuses, centers, or classrooms designed to improve behavior and/or provide an enhanced learning experience.

Personnel Roster

Position	Revised Budget 2016/2017	Budget 2017/2018	Increase (Decrease)
Second. Instrumental/Vocal Teacher	12	11	(1)
Elem. Instrumental Music Teacher	11	11	0
Alternative Programs Teacher	12	11	(1)
In-School Intervention Teacher	8	8	0
Alternative Para	1	1	0
Total Positions	44	42	(2)

Other Codes:
 720 – Remediation Program
 740 - LEAP/EOC Summer School

Terrebonne Parish School Board
 General Fund Budget
 Other Instructional Programs-Function 1400
 Fiscal Year 2017/2018

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
1410 - Co-Curricular Activities				
110-1410-611266-000-000-00-000-00-000	Secondary-Instrumental/Vocal Tchr	\$491,725	\$490,028	\$463,074
110-1410-611267-000-000-00-000-00-000	Elementary-Instrumental Music Tchr	409,863	406,585	414,005
110-1410-612301-000-000-00-000-00-000	Substitute Teacher	13,636	12,000	12,000
110-1410-613005-000-000-00-000-00-000	Non-Certified Co-Curricular	0	1,000	0
110-1410-613041-000-000-00-000-00-000	Extra Work-Teacher	967	1,000	0
110-1410-613053-000-000-00-000-00-000	Co-Curricular Sponsor Extra Work	32,400	50,000	37,500
110-1410-615111-000-000-00-000-00-000	AP Teacher Stipend	1,500	1,500	0
110-1410-621000-000-000-00-000-00-000	Group Insurance Expense	215,966	198,295	201,598
110-1410-622000-000-000-00-000-00-000	FICA	321	520	744
110-1410-622500-000-000-00-000-00-000	Medicare Part A Expense	12,691	13,282	12,797
110-1410-623101-000-000-00-000-00-000	Teachers Retirement	206,856	242,942	246,470
110-1410-623903-000-000-00-000-00-000	Optional Retirement Expense	169	0	0
110-1410-625000-000-000-00-000-00-000	Unemployment Compensation	0	0	10,000
110-1410-626001-000-000-00-000-00-000	Workers Comp Insurance	3,801	3,844	3,706
110-1410-627000-000-000-00-000-00-000	Group Insurance-Retiree	59,943	64,324	65,267
110-1410-628100-000-000-00-000-00-000	Sick Leave Severance Pay	13,324	14,000	14,000
110-1410-658201-000-000-00-000-00-000	Travel-Employee	3,187	2,500	2,000
1420 - Athletics Program				
110-1420-612201-000-000-00-000-00-000	CECP Coach/Sponsor	71,680	72,000	72,000
110-1420-613006-000-000-00-000-00-000	Non-Certified Athletics	2,557	2,598	2,598
110-1420-613054-000-000-00-000-00-000	Athletics/Sponsors Extra Work	532,415	626,604	627,161
110-1420-613054-020-000-00-000-00-000	Athletics/Sponsors Extra Work	2,478	4,756	4,766
110-1420-613055-000-000-00-000-00-000	Extended Season Pay	22,000	20,000	22,000
110-1420-622000-000-000-00-000-00-000	FICA	3,346	3,346	4,464
110-1420-622500-xxx-000-00-000-00-000	Medicare Part A Expense	8,613	10,324	10,433
110-1420-623101-xxx-000-00-000-00-000	Teachers Retirement	145,569	165,484	174,635
110-1420-623300-000-000-00-000-00-000	LA School Employees Rtmt-LSERS	1,283	0	0
110-1420-623903-000-000-00-000-00-000	Optional Retirement Expense	1,410	0	0
110-1420-626001-xxx-000-00-000-00-000	Workers Comp Insurance	2,771	2,884	2,914
110-1420-632037-000-000-00-000-00-000	Contract Extra Curricular	0	7,500	7,500
110-1420-633564-xxx-000-00-000-00-000	Drug Testing-Students	4,555	4,000	4,000
110-1420-661033-000-000-00-000-00-000	Supplies-Extra Curricular	4,016	0	0
110-1420-661052-000-000-00-000-00-000	Other Materials & Supplies	1,000	0	0

Terrebonne Parish School Board
 General Fund Budget
 Other Instructional Programs-Function 1400
 Fiscal Year 2017/2018

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
110-1420-661052-013-000-00-000-00-000	Other Materials & Supplies	9,992	22,375	0
1440 - Driver Education Program				
110-1440-613047-000-000-00-000-00-000	Driver Education Teacher	23,490	3,600	0
110-1440-622500-000-000-00-000-00-000	Medicare Part A Expense	332	52	0
110-1440-623101-000-000-00-000-00-000	Teachers Retirement	6,178	918	0
110-1440-626001-000-000-00-000-00-000	Workers Comp Insurance	95	15	0
110-1440-643060-000-000-00-000-00-000	Vehicle Repair Service	184	0	0
110-1440-653033-000-000-00-000-00-000	Data Plan	1,046	960	0
110-1440-661005-000-000-00-000-00-000	Instructional Materials	160	0	0
110-1440-662625-000-000-00-000-00-000	Gasoline & Diesel Fuel	1,656	250	0
1460 - After School Programs				
110-1460-613001-000-000-00-720-00-000	Extra Work-Paraprofessional	0	0	100,000
110-1460-613041-000-000-00-720-00-000	Extra Work-Teacher	308	750	0
110-1460-613048-000-000-00-720-00-000	Remediation Teacher	60,151	92,500	0
110-1460-613049-000-070-00-000-00-000	Saturday Suspension Teacher	35,708	50,000	50,000
110-1460-622000-000-000-00-000-00-000	FICA	18	100	100
110-1460-622500-000-xxx-00-xxx-00-000	Medicare Part A Expense	1,270	2,077	2,175
110-1460-623101-000-xxx-00-xxx-00-000	Teachers Retirement	21,766	36,529	39,900
110-1460-623903-000-000-00-000-00-000	Optional Retirement Expense	130	0	0
140-1460-623905-000-000-00-000-00-000	LA State Employees Rtmt-LASERS	141	0	0
110-1460-626001-000-xxx-00-xxx-00-000	Workers Comp Insurance	385	573	600
1470 - Summer School Programs				
110-1470-613042-000-000-00-740-00-000	Summer Program Teacher	12,264	18,000	18,000
110-1470-622500-000-000-00-740-00-000	Medicare Part A Expense	178	261	261
110-1470-623101-000-000-00-740-00-000	Teachers Retirement	3,225	4,590	4,788
110-1470-626001-000-000-00-740-00-000	Workers Comp Insurance	49	72	72
1480 - Alternative Program				
110-1480-611262-000-000-00-000-00-000	Alternative Program Teacher	338,891	73,245	45,002
110-1480-611262-012-000-00-000-00-000	Alternative Program Teacher	0	286,920	289,555
110-1480-611262-048-000-00-000-00-000	Alternative Program Teacher	91,354	112,360	113,189
110-1480-611264-000-000-00-000-00-000	In-School Intervention Teacher	289,288	236,843	235,574

Terrebonne Parish School Board
 General Fund Budget
 Fiscal Year 2017/2018

Special Programs			
<p>Special Programs includes activities primarily for students having special needs.</p> <p>No Child Left Behind (NCLB) – Activities for economically and educationally deprived students whose background is so different from that of most other students that they need additional opportunities beyond those provided in the regular educational program.</p> <p>English Language Acquisition Group (Title III) – Activities for students from homes in which the English language is not the primary language spoken.</p> <p>Pre-Kindergarten Programs – Activities associated with children of any age span below kindergarten.</p> <p>Head Start Program – Activities associated with children attending Head Start programs in the local school district.</p> <p>Other – Activities for students having special needs not included above.</p>			
Personnel Roster			
Position	Revised Budget 2016/2017	Budget 2017/2018	Increase (Decrease)
LEP Teacher	3	3	0
Total Positions	3	3	0

Terrebonne Parish School Board
 General Fund Budget
 Special Programs-Function 1500
 Fiscal Year 2017/2018

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
1510 - No Child Left Behind (NCLB)				
110-1510-611398-000-000-00-000-00-000	NBC-National Board Certified	\$4,986	\$0	\$0
110-1510-615101-000-000-00-000-00-000	Performance Pay	2,678	5,000	4,200
110-1510-615103-000-000-00-000-00-000	Target/Demand Teacher Stipend	32,500	32,500	45,000
110-1510-615107-000-000-00-000-00-000	Core Teacher Stipend	8,000	8,000	8,000
110-1510-622000-000-000-00-000-00-000	FICA	18	0	0
110-1510-622500-000-000-00-000-00-000	Medicare Part A Expense	663	729	821
110-1510-623101-000-000-00-000-00-000	Teachers Retirement	11,963	11,643	14,098
110-1510-626001-000-000-00-000-00-000	Workers Comp Insurance	182	182	212
110-1510-627000-000-000-00-000-00-000	Group Insurance-Retiree	374,353	405,151	429,152
110-1510-628100-000-000-00-000-00-000	Sick Leave Severance Pay	1,859	2,000	2,000
1520 - English Language Acquisition				
110-1520-611255-000-000-00-000-00-000	LEP Teacher	123,263	123,864	124,175
110-1520-612301-000-000-00-000-00-000	Substitute Teacher	105	0	0
110-1520-621000-000-000-00-000-00-000	Group Insurance Expense-Active	16,909	18,392	18,392
110-1520-622000-000-000-00-000-00-000	FICA	7	0	0
110-1520-622500-000-000-00-000-00-000	Medicare Part A Expense	1,732	1,796	1,801
110-1520-623101-000-000-00-000-00-000	Teachers Retirement	32,418	31,585	33,031
110-1520-626001-000-000-00-000-00-000	Workers Comp Insurance	494	495	497
110-1520-627000-000-000-00-000-00-000	Group Insurance-Retiree	6,552	7,091	0
110-1520-658201-000-000-00-000-00-000	Travel-Employee	1,420	1,200	1,200
1530 - Pre-Kindergarten Programs				
110-1530-611298-000-000-00-000-00-000	NBC-National Board Certified	10,000	10,000	10,000
110-1530-615101-000-000-00-000-00-000	Performance Pay	5,928	12,000	7,500
110-1530-615107-000-000-00-000-00-000	Core Teacher Stipend	25,500	25,500	25,500
110-1530-622500-000-000-00-000-00-000	Medicare Part A Expense	958	662	593
110-1530-623101-000-000-00-000-00-000	Teachers Retirement	8,679	8,878	9,443
110-1530-626001-000-000-00-000-00-000	Workers Comp Insurance	142	138	142
110-1530-627000-000-000-00-000-00-000	Group Insurance-Retiree	260,872	295,015	283,676
110-1530-628100-000-000-00-000-00-000	Sick Leave Severance Pay	30,395	30,000	30,000
	Total Special Programs	\$962,576	\$1,031,821	\$1,049,433

Terrebonne Parish School Board
General Fund Budget
Fiscal Year 2017/2018

Adult Education and Literacy Programs

Adult Education and Literacy Programs include activities that will enable adults to acquire the basic skills necessary to function in today's society so that they can benefit from the completion of secondary school, enhanced family life, attaining citizenship and participating in job training and retraining programs.

Terrebonne Parish School Board
 General Fund Budget
 Adult Education and Literacy Programs-Function 1600
 Fiscal Year 2017/2018

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
110-1600-615107-000-000-00-000-00-000	Core Teacher Stipend	\$1,500	\$1,500	\$1,500
110-1600-622500-000-000-00-000-00-000	Medicare Part A	22	23	22
110-1600-623101-000-000-00-000-00-000	Teachers Retirement	395	383	399
110-1600-626001-000-000-00-000-00-000	Workers Comp Insurance	5	6	6
110-1600-627000-000-000-00-000-00-000	Group Insurance-Retiree	74,988	64,487	64,484
	Total Adult Education & Literacy Program	\$76,910	\$66,399	\$66,411

Pupil Support Services

Pupil Support Services include activities designed to assess and improve the well-being of students and to supplement the teaching process.

Attendance and Social Work Services – Activities that are designed to improve student attendance at school and that attempt to prevent or solve student problems involving the home, the school, and the community.

Guidance Services – Activities involving counseling with students and parents; evaluating the abilities of students; assisting students as they make their own educational and career plans and choices; and assisting students in personal and social development.

Health Services – Physical and mental health services that are not direct instruction. Included are activities that provide students with appropriate medical, dental, and nursing services.

Psychological and Educational Assessment Services – Activities concerned with administering psychological tests and interpreting the results, planning and managing a program to meet the special needs of students as indicated by the psychological test. (Special Education only)

Speech Pathology and Audiology Services – Activities that identify, assess, and treat children with speech, hearing, and language impairments.

Occupational Therapy and Related Services – Services provided by a qualified occupational therapist to develop and enhance the independent physical functioning of students with disabilities to enable progress on his or her IEP.

Support of Individual Special Needs Students – Activities designed to improve the well-being of the special needs student and facilitate the student's ability to participate and receive services within his/her prescribed educational program.

Personnel Roster			
Position	Revised Budget 2016/2017	Budget 2017/2018	Increase (Decrease)
Supervisor of Attendance	2	2	0
Secretary	2	2	0
Instructional Technology Specialist	1	1	0
Guidance Counselor	38	38	0
Guidance Secretary	6	6	0
Nurse Coordinator	1	1	0
Health Nurse	6	6	0
Nursing Assistant	4	4	0
Part-Time Nursing Assistant	30	30	0
Psychologist	8	8	0
Educational Diagnostician	11	11	0
Speech Therapist/Pathologist	16	16	0
Speech Therapy Assistant	11	11	0
Audiologist	1	1	0
Special Education Interpreter	3	3	0
Total Positions	140	140	0

Terrebonne Parish School Board
 General Fund Budget
 Pupil Support Services-Function 2100
 Fiscal Year 2017/2018

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
2110 - Attendance & Social Work Services				
110-2110-627000-000-000-00-000-00-000	Group Insurance-Retiree	\$19,293	\$19,139	\$19,112
110-2110-644230-000-000-00-000-00-000	Copy Equipment Rental	340	1,000	1,000
110-2110-653032-000-000-00-000-00-000	Cellular Telephone Expense	1,086	1,600	1,600
110-2110-655001-000-000-00-000-00-000	Forms Printing	16,060	17,000	17,000
110-2110-658201-000-000-00-000-00-000	Travel-Employee	6,468	5,000	5,000
110-2110-661050-000-000-00-000-00-000	General Office Supplies	1,034	1,000	1,000
110-2110-661054-000-000-00-000-00-000	Subscription Expense	0	160	0
2111 - Supervision-Attendance/Social Work				
110-2111-611116-000-000-00-000-00-000	Supervisor-Child Welfare	165,139	164,347	165,797
110-2111-611401-000-000-00-000-00-000	Clerical/Secretarial	47,484	47,686	48,086
110-2111-612205-000-000-00-000-00-000	Part-Time Seasonal Clerical	1,616	2,500	2,500
110-2111-613008-000-000-00-000-00-000	Extra Work-Clerical	2,598	600	600
110-2111-621000-000-000-00-000-00-000	Group Insurance Expense	39,674	38,716	38,716
110-2111-622000-000-000-00-000-00-000	FICA	102	81	81
110-2111-622500-000-000-00-000-00-000	Medicare Part A Expense	2,992	3,119	3,146
110-2111-623101-000-000-00-000-00-000	Teachers Retirement	56,594	54,732	57,718
110-2111-626001-000-000-00-000-00-000	Workers Comp Insurance	868	861	869
2120 - Guidance Services				
110-2120-612433-000-000-00-000-00-000	Substitute Secretary/Clerical	0	0	2,500
110-2120-621000-000-000-00-000-00-000	Group Insurance Expense	1,869	0	0
110-2120-622000-000-000-00-000-00-000	FICA	0	0	155
110-2120-622500-000-000-00-000-00-000	Medicare Part A Expense	1	0	36
110-2120-626001-000-000-00-000-00-000	Workers Comp Insurance	0	0	10
110-2120-627000-000-000-00-000-00-000	Group Insurance-Retiree	334,472	331,799	324,896
110-2120-658201-000-000-00-000-00-000	Travel-Employee	0	200	50
110-2120-661049-000-xxx-00-000-00-000	Guidance Materials	0	1,000	0
2122 - Counseling Services				
110-2122-611305-000-000-00-000-00-000	Guidance Counselor	1,432,838	1,664,672	1,668,883
110-2122-611398-000-000-00-000-00-000	NBC-National Board Certified	74,987	75,001	75,001
110-2122-611399-000-000-00-000-00-000	PIP-Professional Improvement Prog	1,067	0	0
110-2122-611409-000-000-00-000-00-000	Guidance Secretary	107,532	109,234	110,099
110-2122-613080-000-000-00-000-00-000	Extra Work-Guidance Counselor	476	0	0

Terrebonne Parish School Board
 General Fund Budget
 Pupil Support Services-Function 2100
 Fiscal Year 2017/2018

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
110-2122-615101-000-000-00-000-00-000	Performance Pay	600	1,200	1,200
110-2122-621000-000-000-00-000-00-000	Group Insurance Expense	348,351	407,277	403,857
110-2122-622500-000-000-00-000-00-000	Medicare Part A Expense	21,900	26,782	26,849
110-2122-623101-000-000-00-000-00-000	Teachers Retirement	410,617	460,707	464,355
110-2122-623905-000-000-00-000-00-000	La State Employee Rtmt-LASERS	16,407	15,970	16,943
110-2122-626001-000-000-00-000-00-000	Workers Comp Insurance	6,468	7,395	7,417
110-2122-628100-000-000-00-000-00-000	Sick Leave Severance Pay	10,857	12,000	12,000
2130 - Health Services				
110-2130-612425-000-000-00-000-00-000	Substitute Health Nurse	11,630	27,400	12,000
110-2130-622000-000-000-00-000-00-000	FICA	721	1,699	744
110-2130-622500-000-000-00-000-00-000	Medicare Part A Expense	213	397	174
110-2130-626001-000-000-00-000-00-000	Workers Comp Insurance	46	110	48
110-2130-627000-000-000-00-000-00-000	Group Insurance-Retiree	32,155	31,898	31,853
110-2130-628100-000-000-00-000-00-000	Sick Leave Severance Pay	3,047	3,000	3,000
110-2130-643018-000-000-00-000-00-000	Equipment Repair Service	0	3,000	2,000
110-2130-653032-000-000-00-000-00-000	Cellular Telephone Expense	4,160	5,000	5,000
110-2130-658201-000-000-00-000-00-000	Travel-Employee	9,345	7,000	6,000
110-2130-661048-000-000-00-000-00-000	Health Supplies	17,461	30,000	15,000
110-2130-661050-000-000-00-000-00-000	General Office Supplies	0	200	100
2131 - Supervision of Health Services				
110-2131-611144-000-000-00-000-00-000	Nurse Coordinator	49,014	44,110	44,196
110-2131-621000-000-000-00-000-00-000	Group Insurance Expense	10,903	9,795	9,795
110-2131-622500-000-000-00-000-00-000	Medicare Part A Expense	620	640	641
110-2131-623101-000-000-00-000-00-000	Teachers Retirement	12,891	11,248	11,756
110-2131-626001-000-000-00-000-00-000	Workers Comp Insurance	196	176	177
2134 - Nursing Services				
110-2134-611601-000-000-00-000-00-000	Nursing Assistant	53,307	53,823	52,728
110-2134-611602-000-000-00-000-00-000	Part-Time Nursing Assistant	185,512	210,680	216,000
110-2134-611841-000-000-00-000-00-000	Health Nurse	215,108	234,140	236,187
110-2134-613017-000-000-00-000-00-000	Extra Work-Nursing Assistant	0	2,000	600
110-2134-613057-000-000-00-000-00-000	Extra Work-Nurse	4,570	5,000	5,000
110-2134-615101-000-000-00-000-00-000	Performance Pay Stipend	1,405	1,400	2,324
110-2134-621000-000-000-00-000-00-000	Group Insurance Expense	79,640	88,163	88,163

Terrebonne Parish School Board
 General Fund Budget
 Pupil Support Services-Function 2100
 Fiscal Year 2017/2018

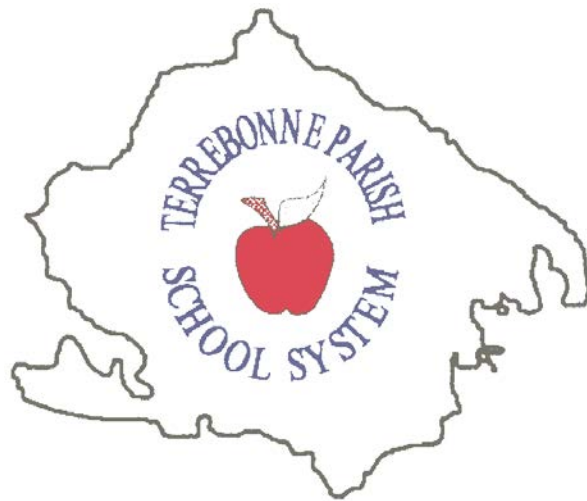
Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
110-2134-622000-000-000-00-xxx-00-000	FICA	11,589	13,409	13,536
110-2134-622500-000-000-00-xxx-00-000	Medicare Part A Expense	6,573	7,405	7,487
110-2134-623101-000-000-00-xxx-00-000	Teachers Retirement	73,140	74,705	78,181
110-2134-626001-000-000-00-xxx-00-000	Workers Comp Insurance	1,834	2,037	2042
2140 - Psychological & Educational Services				
110-2140-627000-000-000-00-000-00-000	Group Insurance-Retiree	77,171	76,555	76,446
2142 - Psychological Testing Services				
110-2142-611325-000-000-00-000-00-000	Psychologist	246,714	229,171	234,504
110-2142-621000-000-000-00-000-00-000	Group Insurance Expense	56,750	50,884	47,154
110-2142-622500-000-000-00-000-00-000	Medicare Part A Expense	3,338	3,323	3,400
110-2142-623101-000-000-00-000-00-000	Teachers Retirement	65,134	58,438	62,378
110-2142-626001-000-000-00-000-00-000	Workers Comp Insurance	987	917	938
2145 - Educational Diagnostic Services				
110-2145-611331-000-000-00-000-00-000	Educational Diagnostician	259,385	282,831	287,738
110-2145-611399-000-000-00-000-00-000	PIP-Professional Improvement Prog	1,552	1,591	1,591
110-2145-621000-000-000-00-000-00-000	Group Insurance Expense	54,214	58,624	61,125
110-2145-622500-000-000-00-000-00-000	Medicare Part A Expense	2,838	3,721	3,792
110-2145-623101-000-000-00-000-00-000	Teachers Retirement	59,438	72,541	76,961
110-2145-626001-000-000-00-000-00-000	Workers Comp Insurance	1,043	1,138	1,158
110-2145-628100-000-000-00-000-00-000	Sick Leave Severance Pay	14,935	15,000	15,000
2150 - Speech Pathology & Audiology Services				
110-2150-612417-000-000-00-000-00-000	Substitute Speech Therapist	29,928	20,000	35,000
110-2150-613002-000-000-00-000-00-000	Extra Work-Interpreter	635	700	700
110-2150-622000-000-000-00-000-00-000	FICA	0	1,116	2,170
110-2150-622500-000-000-00-000-00-000	Medicare Part A Expense	442	301	518
110-2150-623101-000-000-00-000-00-000	Teachers Retirement	8,038	688	3,910
110-2150-626001-000-000-00-000-00-000	Workers Comp Insurance	123	83	143
110-2150-627000-000-000-00-000-00-000	Group Insurance-Retiree	128,619	127,591	140,151
110-2150-658201-000-000-00-000-00-000	Travel-Expense	5,885	8,000	5,000

Terrebonne Parish School Board
 General Fund Budget
 Pupil Support Services-Function 2100
 Fiscal Year 2017/2018

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
2152 - Speech Pathology/Therapy Services				
110-2152-611301-000-000-00-000-00-000	Speech Therapist	416,670	412,040	417,444
110-2152-611303-000-000-00-000-00-000	Speech Therapist Assistant	396,076	404,067	408,854
110-2152-611329-000-000-00-000-00-000	Qualified Exm/Speech Pathologist	152,730	163,911	165,810
110-2152-621000-000-000-00-000-00-000	Group Insurance Expense	242,537	247,731	251,151
110-2152-622500-000-000-00-000-00-000	Medicare Part A Expense	13,325	14,210	14,386
110-2152-623101-000-000-00-000-00-000	Teachers Retirement	242,805	249,904	263,901
110-2152-626001-000-000-00-000-00-000	Workers Comp Insurance	3,864	3,920	3,968
110-2152-628100-000-000-00-000-00-000	Sick Leave Severance Pay	1,786	2,000	2,000
2153 - Audiology Services				
110-2153-611337-000-000-00-000-00-000	Audiologist	27,271	27,275	27,326
110-2153-621000-000-000-00-000-00-000	Group Insurance Expense	4,161	4,165	4,165
110-2153-622500-000-000-00-000-00-000	Medicare Part A Expense	387	395	396
110-2153-623101-000-000-00-000-00-000	Teachers Retirement	7,172	6,955	7,269
110-2153-626001-000-000-00-000-00-000	Workers Comp Insurance	109	109	109
2154 - Interpretive Services				
110-2154-611903-000-000-00-000-00-000	Special Education Interpreter	48,735	49,217	49,521
110-2154-615101-000-000-00-000-00-000	Performance Pay	1,170	1,200	600
110-2154-621000-000-000-00-000-00-000	Group Insurance Expense	30,257	29,297	25,878
110-2154-622500-000-000-00-xxx-00-000	Medicare Part A Expense	643	751	727
110-2154-623101-000-000-00-xxx-00-000	Teachers Retirement	12,817	12,550	13,172
110-2154-626001-000-000-00-xxx-00-000	Workers Comp Insurance	195	197	198
2180 - Parental/Family Involvement				
110-2180-615101-000-000-00-000-00-000	Performance Pay Stipend	885	2,000	2,000
110-2180-622000-000-000-00-000-00-000	FICA	17	30	30
110-2180-622500-000-000-00-000-00-000	Medicare Part A Expense	106	29	29
110-2180-626001-000-000-00-xxx-00-000	Workers Comp Insurance	0	5	5
110-2180-628100-000-000-00-000-00-000	Sick Leave Severance Pay	6,959	8,000	7,000
2190 - Other Pupil Support Services				
110-2190-611355-000-000-00-000-00-000	Instructional Technology Specialist	51,921	51,783	51,884
110-2190-621000-000-000-00-000-00-000	Group Insurance Expense	13,460	12,839	12,839
110-2190-622500-000-000-00-000-00-000	Medicare Part A Expense	701	751	752
110-2190-623101-000-000-00-000-00-000	Teachers Retirement	13,655	13,205	13,801

Terrebonne Parish School Board
 General Fund Budget
 Pupil Support Services-Function 2100
 Fiscal Year 2017/2018

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
110-2190-626001-000-000-00-000-00-000	Workers Comp Insurance	207	207	208
110-2190-627000-000-000-00-000-00-000	Group Insurance-Retiree	45,016	44,657	44,594
110-2190-628100-000-000-00-000-00-000	Sick Leave Severance Pay	7,269	8,000	8,000
110-2190-628200-000-000-00-000-00-000	Annual Leave Severance Pay	28,203	0	0
110-2190-658201-000-000-00-000-00-000	Travel-Employee	172	300	150
	Total Pupil Support Services	\$6,703,320	\$7,124,126	\$7,179,152



Terrebonne Parish School Board
General Fund Budget
Fiscal Year 2017/2018

Instructional Staff Services
<p>Instructional Staff Services include activities associated with assisting the instructional staff with the content and process of providing learning experiences for students.</p> <p>Improvement of Instructional Services – Activities associated with directing, managing and supervising the improvement of instructional services.</p> <p>Instruction and Curriculum Development Services – Activities that aid teachers in developing the curriculum, preparing and utilizing special curricular materials, and understanding and appreciating the various techniques that stimulate and motivate students.</p> <p>Instructional Staff Training Services – Activities associated with the professional development and training of instructional personnel.</p> <p>Library/Media Services – Activities concerned with the use of all teaching and learning resources, including hardware and content materials.</p> <p>Other Instructional Staff Services – Activities supporting the instructional staff not properly classified elsewhere in this area.</p>

Personnel Roster			
Position	Revised Budget 2016/2017	Budget 2017/2018	Increase (Decrease)
Supervisor of Regular Programs	2	2	0
Secretary	2	2	0
Adult Education Administrator	1	1	0
Testing & Accountability Coordinator	1	1	0
Curriculum Specialist	4	4	0
STEM Coordinator	1	1	0
Lead Teacher	3	3	0
Coordinator/Facilitator–Special Area	1	1	0
Master Teacher	6	6	0
Education Technology Facilitator	1	1	0
Elementary Librarian	25	25	0
Secondary Librarian	7	7	0
Part Time Librarian	1	1	0
Total Positions	55	55	0

Terrebonne Parish School Board
 General Fund Budget
 Instructional Staff Services-Function 2200
 Fiscal Year 2017/2018

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
2211 - Regular Programs-Elementary & Secondary Programs				
110-2211-611111-000-000-00-000-00-000	Supervisor-Regular Programs	\$171,086	\$170,182	\$170,286
110-2211-611375-000-000-00-000-00-000	Testing & Accountability Coordinator	65,826	65,919	66,020
110-2211-611401-000-000-00-000-00-000	Clerical/Secretarial	45,680	45,880	46,283
110-2211-621000-000-000-xx-000-00-000	Group Insurance Expense	50,577	49,622	49,622
110-2211-622500-000-000-xx-000-00-000	Medicare Part A Expense	3,899	4,089	4,098
110-2211-623101-000-000-xx-000-00-000	Teachers Retirement	74,322	71,905	75,169
110-2211-626001-000-000-xx-000-00-000	Workers Comp Insurance	1,130	1,128	1,130
110-2211-627000-000-000-00-000-00-000	Group Insurance-Retiree	91,340	92,543	91,770
110-2211-644230-000-000-00-000-00-000	Copy Equipment Rental	2,396	3,800	3,800
110-2211-653032-000-000-00-000-00-000	Cellular Telephone Expense	2,875	1,600	1,600
110-2211-658201-000-000-00-000-00-000	Travel-Employee	8,123	7,000	7,000
110-2211-661050-000-000-xx-000-00-000	General Office Supplies	1,555	5,000	4,000
2212 - Special Education Programs				
110-2212-611112-000-000-00-000-00-000	Supervisor-Special Education	33,307	35,769	33,307
110-2212-611399-000-000-00-000-00-000	PIP-Professional Improvement Prog	2,040	2,040	2,040
110-2212-621000-000-000-00-000-00-000	Group Insurance Expense	2,892	4,526	4,215
110-2212-622500-000-000-00-000-00-000	Medicare Part A Expense	478	519	483
110-2212-623101-000-000-00-000-00-000	Teachers Retirement	9,296	9,658	9,403
110-2212-626001-000-000-00-000-00-000	Workers Comp Insurance	142	151	141
110-2212-627000-000-000-00-000-00-000	Group Insurance-Retiree	106,533	107,936	107,065
2213 - Gifted and Talented				
110-2213-627000-000-000-00-000-00-000	Group Insurance-Retiree	15,193	15,393	15,295
2214 - Other Special Programs				
110-2214-611113-000-000-00-000-00-000	Supervisor-Federal Programs	9,019	8,979	8,773
110-2214-611398-000-000-00-000-00-000	NBC-National Board Certified	5,000	0	600
110-2214-621000-000-000-00-000-00-000	Group Insurance Expense	1,137	1,141	1,141
110-2214-622500-000-000-00-000-00-000	Medicare Part A Expense	196	130	136
110-2214-623101-000-000-00-000-00-000	Teachers Retirement	3,687	2,290	2,334
110-2214-626001-000-000-00-000-00-000	Workers Comp Insurance	57	36	35
110-2214-627000-000-000-00-000-00-000	Group Insurance-Retiree	76,055	77,057	76,475
110-2214-628200-000-000-00-000-00-000	Annual Leave Severance Pay	10,689	0	0
110-2214-658201-000-000-00-000-00-000	Travel-Employee	1,969	0	0

Terrebonne Parish School Board
 General Fund Budget
 Instructional Staff Services-Function 2200
 Fiscal Year 2017/2018

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
2216 - Adult/Continuing Education Program				
110-2216-611363-000-000-00-000-00-000	Coordinator-Special Area	36,632	39,152	39,152
110-2216-611399-000-000-00-000-00-000	PIP-Professional Improvement Prog	1,504	1,504	1,504
110-2216-621000-000-000-00-000-00-000	Group Insurance Expense	4,019	3,961	3,961
110-2216-623101-000-000-00-000-00-000	Teachers Retirement	10,030	10,380	10,814
110-2216-626001-000-000-00-000-00-000	Workers Comp Insurance	153	163	163
2220 - Instruction & Curriculum Development Services				
110-2220-611298-000-000-00-000-00-000	NBC-National Board Certified	5,000	5,000	5,000
110-2220-611347-000-000-61-000-00-000	Curriculum Specialist	180,242	184,986	186,722
110-2220-611352-000-000-00-000-00-000	STEM Coordinator	45,600	45,704	46,544
110-2220-611353-000-000-00-000-00-000	Master Teacher	262,857	266,767	268,747
110-2220-611354-000-000-00-000-00-000	Lead Teacher	121,880	155,502	123,318
110-2220-611398-000-000-00-000-00-000	NBC-National Board Certified	19,960	15,000	15,000
110-2220-611399-000-000-00-000-00-000	PIP-Professional Improvement Prog	1,738	1,738	1,738
110-2220-613074-000-000-61-000-00-000	Extra Work-Curriculum Specialist	10,596	25,000	25,000
110-2220-621000-000-000-xx-000-00-000	Group Insurance Expense	115,935	122,466	114,980
110-2220-622500-000-000-xx-xxx-00-000	Medicare Part A Expense	8,326	9,453	9,105
110-2220-623101-000-000-xx-xxx-00-000	Teachers Retirement	170,390	178,636	178,770
110-2220-626001-000-000-xx-xxx-00-000	Workers Comp Insurance	2,590	2,819	2,688
110-2220-627000-000-000-00-000-00-000	Group Insurance-Retiree	243,543	246,752	237,073
110-2220-644230-000-000-61-000-00-000	Copy Equipment Rental	1,412	2,000	2,000
110-2220-655018-000-000-00-000-00-000	Pamphlet Printing	671	700	700
110-2220-658201-000-000-00-000-00-000	Travel-Employee	104	0	0
110-2220-658201-000-000-61-000-00-000	Travel-Employee	12,439	11,000	9,000
110-2220-661047-000-000-61-000-00-000	Instructional Improvement Supplies	96	500	500
110-2220-661050-000-000-61-000-00-000	General Office Supplies	471	1,000	500
2231 - Instructional Staff Training-Regular Education				
110-2231-612301-000-000-00-000-00-000	Substitute Teacher	48,734	80,000	60,000
110-2231-612322-000-000-00-000-00-000	Substitute Elementary Librarian	1,673	2,500	2,500
110-2231-615051-000-000-00-000-00-000	Stipend-In-Service Presenter	5,303	17,500	17,500
110-2231-615052-000-000-00-000-00-000	Stipend-In-Service Participant	107,511	150,000	120,000
110-2231-622000-xxx-000-00-000-00-000	FICA	1,843	2,604	2,000
110-2231-622500-xxx-000-00-000-00-000	Medicare Part A Expense	2,385	3,632	2,900
110-2231-623101-xxx-000-00-000-00-000	Teachers Retirement	34,962	52,913	36,575

Terrebonne Parish School Board
 General Fund Budget
 Instructional Staff Services-Function 2200
 Fiscal Year 2017/2018

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
110-2231-623300-000-000-00-000-00-000	LA School Employee Rtmt-LSERS	12	0	0
110-2231-623903-000-000-00-000-00-000	Optional Retirement Expense	203	0	0
110-2231-623905-000-000-00-000-00-000	LA State Employee Rtmt-LASERS	15	0	0
110-2231-626001-000-000-xx-000-00-000	Workers Comp Insurance	666	1,002	800
110-2231-632012-000-000-00-000-00-000	Consultant Services	55,872	175,000	175,000
110-2231-653038-000-000-00-000-00-000	Software Access License	6,338	6,600	6,600
110-2231-658201-000-000-00-000-00-000	Travel-Employee	30,200	30,000	30,000
110-2231-658201-000-000-00-190-00-000	Travel-Employee	906	1,000	1,000
110-2231-661045-000-000-00-000-00-000	Professional Development Supplies	8,796	15,000	15,000
2234 - Staff Training-Other Special Programs				
110-2234-658201-000-000-00-000-00-000	Travel-Employee	535	350	700
2250 - Library/Media Services				
110-2250-627000-000-000-00-000-00-000	Group Insurance-Retiree	334,791	339,202	351,786
2252 - School Library/Media Services				
110-2252-611287-000-000-00-000-00-000	Elementary Librarian	986,335	1,013,943	1,016,303
110-2252-611288-000-000-00-000-00-000	Secondary Librarian	287,484	290,130	291,455
110-2252-611289-000-000-00-000-00-000	Part-Time Librarian	0	21,084	21,084
110-2252-611398-000-000-00-000-00-000	NBC-National Board Certified	5,000	5,000	5,000
110-2252-612322-000-000-00-000-00-000	Substitute Elementary Librarian	17,008	20,000	20,000
110-2252-612331-000-000-00-000-00-000	Substitute Secondary Librarian	0	2,000	2,000
110-2252-621000-000-000-00-000-00-000	Group Insurance Expense	294,559	319,370	304,825
110-2252-622000-000-000-00-000-00-000	FICA	428	1,023	1,364
110-2252-622500-000-000-00-000-00-000	Medicare Part A Expense	17,295	18,971	19,023
110-2252-623101-000-000-00-000-00-000	Teachers Retirement	305,542	330,697	348,048
110-2252-623903-000-000-00-000-00-000	Optional Retirement Expense	9,425	8,621	9,095
110-2252-626001-000-000-00-000-00-000	Workers Comp Insurance	5,182	5,317	5,423
110-2252-628100-000-000-00-000-00-000	Sick Leave Severance Pay	2,486	4,000	3,000
2290 - Other Instructional Staff Services				
110-2290-611361-000-000-65-000-00-000	Education Technology Facilitator	49,730	51,681	51,783
110-2290-611363-000-000-00-000-00-000	Coordinator-Special Area	49,186	50,162	50,269
110-2290-611364-000-000-67-000-00-000	Grant Specialist	5,824	5,933	5,943
110-2290-613072-000-000-00-740-00-000	Summer Program Test Coordinator	2,904	3,000	3,000
110-2290-613086-000-000-00-000-00-000	Supervising Student Teacher	4,125	6,000	6,000

Terrebonne Parish School Board
General Fund Budget
Instructional Staff Services-Function 2200
Fiscal Year 2017/2018

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
110-2290-621000-000-000-xx-xxx-00-000	Group Insurance Expense	15,696	16,428	16,428
110-2290-622500-000-000-xx-xxx-00-000	Medicare Part A Expense	1,612	1,693	1,697
110-2290-623101-000-000-xx-xxx-00-000	Teachers Retirement	16,394	29,778	31,121
110-2290-626001-000-000-xx-xxx-00-000	Workers Comp Insurance	446	468	468
110-2290-627000-000-000-xx-xxx-00-000	Group Insurance-Retiree	53,312	54,015	53,533
110-2290-653032-000-000-65-000-00-000	Cellular Telephone Expense	410	350	350
110-2290-658201-000-000-00-000-00-000	Travel-Employee	513	450	450
110-2290-658201-000-000-65-000-00-000	Travel-Employee	728	800	800
110-2290-658201-000-000-67-000-00-000	Travel-Employee	1,024	1,000	1,000
110-2290-661050-000-000-65-000-00-000	General Office Supplies	916	500	100
110-2290-661050-000-000-67-000-00-000	General Office Supplies	0	100	0
110-2290-661052-000-000-00-000-00-000	Other Materials & Supplies	0	100	0
	Total Instructional Staff Services	\$4,826,996	\$5,254,393	\$5,157,123



Terrebonne Parish School Board
 General Fund Budget
 Fiscal Year 2017/2018

General Administration

General Administration includes activities concerned with establishing and administering policy for operating the LEA.

Board of Education Services – Activities of the elected body that has been created according to State law and vested with responsibilities for educational activities in a given administrative unit.

Executive Administrative Services – Activities associated with the overall general administration of or executive responsibility for the entire LEA. Included here are the Offices of Superintendent and Assistant Superintendent.

Personnel Roster

Position	Revised Budget 2016/2017	Budget 2017/2018	Increase (Decrease)
Board Member	9	9	0
Executive Assistant to the Board	1	1	0
Receptionist/Switchboard Operator	1	1	0
Superintendent	1	1	0
Assistant Superintendent	1	1	0
Executive Secretary to the Supt.	1	1	0
Asst. Superintendent- Secretary	1	1	0
Total Positions	15	15	0

Terrebonne Parish School Board
 General Fund Budget
 General Administration-Function 2300
 Fiscal Year 2017/2018

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
2310 - Board of Education Services				
110-2310-612907-000-000-00-000-00-000	Reissued Payroll Check Clearing	\$218	\$0	\$0
110-2310-627000-000-000-00-000-00-000	Group Insurance-Retiree	32,771	31,631	31,633
110-2310-631901-000-000-21-000-00-000	Processing Fees/Retirees	550	600	600
110-2310-633215-000-000-21-000-00-000	General Legal & Recording Fees	47,197	46,000	46,000
110-2310-633310-000-000-21-000-00-000	Financial Audit Fees	44,555	50,000	50,000
110-2310-633901-000-000-21-000-00-000	Actuary Fees	135	10,000	10,000
110-2310-633903-000-000-21-000-00-000	Geologist Fee-Section 16 Lands	8,892	6,000	6,000
110-2310-633905-000-000-21-000-00-000	Consultant Services-S16 Lands	3,000	2,000	2,000
110-2310-633907-000-000-21-000-00-000	Appraisal Fees	3,600	0	0
110-2310-633911-000-000-21-000-00-000	Policy Review	3,600	3,600	3,600
110-2310-633926-000-000-21-000-00-000	Facilities Study Service	32,578	0	0
110-2310-634035-000-000-21-000-00-000	Planning/Map Fees-School	21,858	22,000	22,000
110-2310-634047-000-000-21-000-00-000	Contract Security Services	1,598	1,600	1,600
110-2310-634052-000-000-21-000-00-000	Bank Service Charges	71,112	68,000	68,000
110-2310-634058-000-000-21-000-00-000	Cash Management Fees	5,848	6,000	6,000
110-2310-644123-000-000-21-000-00-000	Building Rental	2,500	2,500	2,500
110-2310-652559-000-000-21-000-00-000	Employee Fidelity Bond	3,028	3,700	3,700
110-2310-653022-000-000-21-000-00-000	Cable TV Services	911	800	800
110-2310-653032-000-000-21-000-00-000	Cellular Telephone Expense	12,233	12,000	12,000
110-2310-654005-000-000-21-000-00-000	Official Journal Expense	25,395	14,000	14,000
110-2310-654035-000-000-21-000-00-000	Advertising Expense	290	1,500	500
110-2310-658201-000-000-21-000-00-000	Travel-Employee	20,212	15,000	15,000
110-2310-661045-000-000-21-000-00-000	Professional Development Supplies	179	300	300
110-2310-661050-000-000-21-000-00-000	General Office Supplies	3,307	2,000	2,000
110-2310-661052-000-000-21-000-00-000	Other Materials & Supplies	3,112	20,000	5,000
110-2310-681028-000-000-21-000-00-000	Dues and Fees	13,754	14,000	14,000
110-2310-683317-000-000-21-000-00-000	Bond Issuance Costs	119,387	0	0
110-2310-631322-000-000-22-000-00-000	Pension Fund-Constitutional Tax	109,367	109,400	109,400
110-2310-631326-000-000-22-000-00-000	Pension Fund-Special Maint Tax	153,283	153,000	153,000
110-2310-631438-000-000-22-000-00-000	Sales Tax Collection Fee	65,365	60,135	60,135
2311 - Supervision-Board of Education Services				
110-2311-611101-000-000-00-000-00-000	Board Member	87,600	87,600	87,600
110-2311-621000-000-000-00-000-00-000	Group Insurance Expense	82,966	82,986	82,986

Terrebonne Parish School Board
 General Fund Budget
 General Administration-Function 2300
 Fiscal Year 2017/2018

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
110-2311-622000-000-000-00-000-00-000	FICA	3,371	4,836	4,836
110-2311-622500-000-000-00-000-00-000	Medicare Part A Expense	990	1,270	1,270
110-2311-626001-000-000-00-000-00-000	Workers Comp Insurance	350	350	350
2312 - Board Secretary/Clerk Services				
110-2312-611429-000-000-00-000-00-000	Receptionist/Switchboard Operator	17,711	17,781	17,975
110-2312-611431-000-000-00-000-00-000	Executive Assistant	47,137	47,137	47,137
110-2312-621000-000-000-00-000-00-000	Group Insurance Expense	15,199	14,972	14,973
110-2312-622500-000-000-00-000-00-000	Medicare Part A Expense	243	258	261
110-2312-623101-000-000-00-000-00-000	Teachers Retirement	17,055	16,554	17,320
110-2312-626001-000-000-00-000-00-000	Workers Comp Insurance	259	260	260
2320 - Executive Administrative Services				
110-2320-627000-000-000-00-000-00-000	Group Insurance-Retiree	81,933	79,084	79,081
2321 - Office of Superintendent Services				
110-2321-611102-000-000-00-000-00-000	Superintendent	194,500	194,000	194,000
110-2321-611199-000-000-00-000-00-000	PIP-Professional Improvement Prog	1,457	1,457	1,457
110-2321-611421-000-000-00-000-00-000	Executive Secretary	34,656	34,755	35,647
110-2321-621000-000-000-00-000-00-000	Group Insurance Expense	14,967	14,972	14,972
110-2321-622500-000-000-00-000-00-000	Medicare Part A Expense	3,340	3,338	3,351
110-2321-623101-000-000-00-000-00-000	Teachers Retirement	60,651	58,716	61,474
110-2321-626001-000-000-00-000-00-000	Workers Comp Insurance	922	921	925
110-2321-644230-000-000-00-000-00-000	Copy Equipment Rental	467	500	500
110-2321-653032-000-000-00-000-00-000	Cellular Telephone Expense	410	530	530
110-2321-658201-000-000-00-000-00-000	Travel-Employee	3,028	3,000	3,000
110-2321-661050-000-000-00-000-00-000	General Office Supplies	1,671	2,000	2,000
110-2321-661054-000-000-00-000-00-000	Subscription Expense	174	200	200
110-2321-681028-000-000-00-000-00-000	Dues and Fees	1,887	1,700	1,700
2322- Community Relations Services				
110-2322-661052-000-000-00-600-00-000	Other Materials & Supplies	13,330	2,500	2,500
2324 - Office of Assistant Superintendent Services				
110-2324-611103-000-000-00-000-00-000	Assistant Superintendent	68,340	90,698	92,108

Terrebonne Parish School Board
 General Fund Budget
 Fiscal Year 2017/2018

School Administration

Activities concerned with the overall administrative responsibility for a school.

Office of the Principal Services – Activities concerned with the directing and managing the operation of a particular school as performed by the principal.

Office of the Assistant Principal Services – Activities performed by the assistant principal and other assistants concerned with directing and managing the operation of a particular school under the supervision of the principal.

School Chief Executive Officer Services. – Activities concerned with the oversight of all school administrative, operational and business functions of the school including, but not limited to, the supervision of school administrative personnel such as principals, assistant principals, etc. (Used primarily for charter schools)

Other School Administrative Services – Other services that cannot be recorded under the previous functions such as graduation expenses, full time department chairpersons, and SACS fees.

Personnel Roster

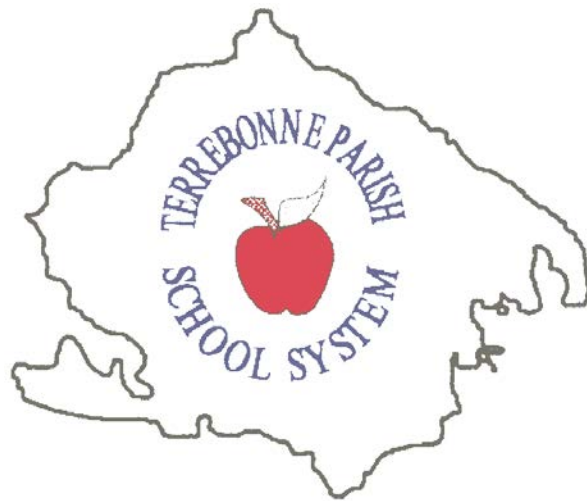
Position	Revised Budget 2016/2017	Budget 2017/2018	Increase (Decrease)
Principal	36	36	0
Assistant Principal	34	35	1
School Secretary/Clerical	44	45	1
Part Time Clerical	6	6	0
COE Office Workers (High Schools)	1	1	0
Total Positions	121	123	2

Terrebonne Parish School Board
General Fund Budget
School Administration-Function 2400
Fiscal Year 2017/2018

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
2400 - School Administration				
110-2400-612405-000-000-00-000-00-000	Substitute School Administration	\$16,768	\$15,000	\$15,000
110-2400-612433-000-000-00-000-00-000	Substitute Secretary/Clerical	6,050	10,000	12,000
110-2400-613008-000-000-00-000-00-000	Clerical - Extra Work	1,748	2,000	2,000
110-2400-622000-000-000-00-xxx-00-000	FICA	197	620	744
110-2400-622500-000-000-00-xxx-00-000	Medicare Part A Expense	356	392	421
110-2400-623101-000-000-00-xxx-00-000	Teachers Retirement	5,592	4,336	4,522
110-2400-626001-000-000-00-xxx-00-000	Workers Comp Insurance	97	108	116
110-2400-627000-000-000-00-xxx-00-000	Group Insurance-Retiree	944,296	521,208	928,612
110-2400-653005-000-000-00-000-00-000	Telephone Expense	178,045	105,000	142,277
110-2400-653005-012-000-00-000-00-000	Telephone Expense	0	400	400
110-2400-653010-000-000-00-000-00-000	Telephone Equipment Maintenance	60,280	65,000	65,000
110-2400-653022-000-000-00-000-00-000	Cable TV Services	76	50	75
110-2400-658201-000-000-00-000-00-000	Travel-Employee	6,730	4,000	4,000
110-2400-661050-012-000-00-000-00-000	General Office Supplies	860	700	700
110-2400-661510-000-000-00-000-00-000	Supplies-Technology Related	25	0	0
2410 - Office of Principal Services				
110-2410-611141-000-000-00-000-00-000	Principal	2,133,928	2,111,944	2,116,992
110-2410-611141-012-000-00-000-00-000	Principal	63,255	63,355	63,454
110-2410-611198-000-000-00-000-00-000	NBC-National Board Certified	15,000	20,000	15,000
110-2410-611405-000-000-00-000-00-000	School Clerical 12 Months	101,299	100,919	100,999
110-2410-611407-000-000-00-000-00-000	School Clerical Non-12 Months	587,674	582,250	601,029
110-2410-611407-012-000-00-000-00-000	School Clerical Non-12 Months	19,470	19,571	19,670
110-2410-611427-000-000-00-000-00-000	Part-Time Clerical	25,288	43,200	43,200
110-2410-611441-000-000-00-000-00-000	COE Clerk	3,398	9,796	9,796
110-2410-615101-000-000-00-000-00-000	Performance Pay	4,750	10,000	7,500
110-2410-615103-000-000-00-000-00-000	Target/Demand Teacher Stipend	22,500	45,000	40,000
110-2410-621000-xxx-000-xx-xxx-00-000	Group Insurance Expense	737,757	762,538	774,692
110-2400-622000-xxx-000-xx-xxx-00-000	FICA	1,813	2,678	2,767
110-2410-622500-xxx-000-xx-xxx-00-000	Medicare Part A Expense	40,134	43,356	43,743
110-2410-623101-xxx-000-xx-xxx-00-000	Teachers Retirement	728,729	748,044	786,600
110-2410-626001-xxx-000-xx-xxx-00-000	Workers Comp Insurance	11,886	11,944	12,041
110-2410-628100-000-000-00-000-00-000	Sick Leave Severance Pay	14,875	15,000	15,000

Terrebonne Parish School Board
General Fund Budget
School Administration-Function 2400
Fiscal Year 2017/2018

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
2420 - Office of Assistant Principal Services				
110-2420-611142-000-000-00-000-00-000	Assistant Principal	1,906,565	1,925,675	2,002,122
110-2420-611198-000-000-00-000-00-000	NBC-National Board Certified	5,000	5,000	5,000
110-2420-611199-000-000-00-000-00-000	PIP-Professional Improvement Prog	2,171	2,171	2,171
110-2420-611398-000-000-00-000-00-000	NBC-National Board Certified	10,000	10,000	10,000
110-2420-615103-000-000-00-000-00-000	Target/Demand Teacher Stipend	17,500	45,000	40,000
110-2420-621000-000-000-00-000-00-000	Group Insurance Expense	341,661	346,561	360,770
110-2420-622500-000-000-00-000-00-000	Medicare Part A Expense	26,914	28,803	29,838
110-2420-623101-000-000-00-000-00-000	Teachers Retirement	510,546	507,038	547,771
110-2420-626001-000-000-00-000-00-000	Workers Comp Insurance	7,765	7,952	8,236
110-2420-628100-000-000-00-000-00-000	Sick Leave Severance Pay	7,621	8,000	8,000
	Total School Administration	\$8,568,619	\$8,204,609	\$8,842,258



Terrebonne Parish School Board
General Fund Budget
Fiscal Year 2017/2018

Business Services

Business Services include activities concerned with paying, transporting, exchanging, and maintaining goods and services for the Local Education Agency (LEA). Included are the fiscal and internal services necessary for operating the LEA.

Fiscal Services – Activities concerned with the fiscal operations of the LEA. This function includes budgeting, receiving and disbursing, financial and property accounting, payroll, inventory control, internal auditing, investments and managing funds.

Purchasing Services – Activities concerned with purchasing supplies, furniture, and equipment used in schools or school system operations.

Warehousing and Distributing Services – Activities concerned with receiving, storing and distributing supplies, furniture, equipment, supplies, and mail.

Printing, Publishing, and Duplicating Services – Activities concerned with printing and publishing administrative publications such as annual reports, school directories, and manuals.

Other Business Services – Other business support services not classified elsewhere in the above areas.

Terrebonne Parish School Board
 General Fund Budget
 Fiscal Year 2017/2018

Personnel Roster			
Position	Revised Budget 2016/2017	Budget 2017/2018	Increase (Decrease)
Chief Financial Officer	1	1	0
Administrative Assistant to CFO	1	1	0
Chief Accountant	1	1	0
Payroll Manager	1	1	0
Payroll Clerk	1	1	0
Accountant	6	6	0
Accounting Clerk	2	2	0
Purchasing Agent	1	1	0
Buyer	1	1	0
Part Time Clerical	1	1	0
Warehouse Manager	1	1	0
Commodity Clerk	2	2	0
Driver/General Laborer	2	2	0
Copy & Mail Room Clerk	1	1	0
Risk Manager	1	1	0
Secretary/Clerk	2	2	0
Total Positions	25	25	0

Terrebonne Parish School Board
 General Fund Budget
 Business Services-Function 2500
 Fiscal Year 2017/2018

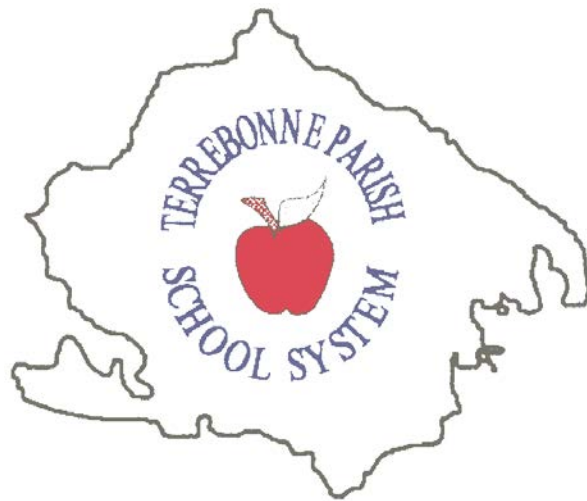
Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
2510 - Fiscal Services				
110-2510-627000-000-000-00-000-00-000	Group Insurance-Retiree	\$49,293	\$49,302	\$44,039
110-2510-644230-000-000-00-000-00-000	Copy Equipment Rental	426	1,000	1,000
110-2510-653032-000-000-00-000-00-000	Cellular Telephone Expense	493	110	0
110-2510-653038-000-000-00-000-00-000	Software Access License	0	750,000	0
110-2510-658201-000-000-00-000-00-000	Travel-Employee	12,914	5,500	5,500
110-2510-661050-000-000-00-000-00-000	General Office Supplies	7,064	8,000	8,000
110-2510-681028-000-000-00-000-00-000	Dues and Fees	2,093	2,000	2,000
2511 - Supervising Fiscal Services				
110-2511-611105-000-000-00-000-00-000	Chief Financial Officer	86,224	86,178	86,283
110-2511-611133-000-000-00-000-00-000	Chief Accountant	54,866	60,759	60,759
110-2511-611401-000-000-00-000-00-000	Clerical/Secretarial	23,102	25,055	26,471
110-2511-621000-000-000-00-000-00-000	Group Insurance Expense	34,643	34,650	34,650
110-2511-622500-000-000-00-000-00-000	Medicare Part A Expense	1,452	1,613	1,635
110-2511-623101-000-000-00-000-00-000	Teachers Retirement	44,894	43,858	46,154
110-2511-626001-000-000-00-000-00-000	Workers Comp Insurance	658	688	694
2514 - Payroll Services				
110-2514-611411-000-000-00-000-00-000	Payroll Clerk	22,194	22,494	20,155
110-2514-611803-000-000-00-000-00-000	Payroll Manager	47,137	47,137	47,137
110-2514-611805-000-000-00-000-00-000	Accountant	47,554	47,653	47,752
110-2514-621000-000-000-00-000-00-000	Group Insurance Expense	33,780	32,717	29,180
110-2514-622500-000-000-00-000-00-000	Medicare Part A Expense	922	1,017	985
110-2514-623101-000-000-00-000-00-000	Teachers Retirement	18,234	17,756	17,900
110-2514-623905-000-000-00-000-00-000	LA State Employee Rtmt-LASERS	8,845	0	0
110-2514-626001-000-000-00-000-00-000	Workers Comp Insurance	467	469	460
2515 - Financial Accounting Services				
110-2515-611413-000-000-00-000-00-000	Accounting Clerk	47,990	48,190	48,394
110-2515-611805-000-000-00-000-00-000	Accountant	216,544	217,974	219,457
110-2515-621000-000-000-00-000-00-000	Group Insurance Expense	77,635	78,720	78,720
110-2515-622500-000-000-00-000-00-000	Medicare Part A Expense	3,523	3,859	3,884
110-2515-623101-000-000-00-000-00-000	Teachers Retirement	57,676	67,872	71,248
110-2515-626001-000-000-00-000-00-000	Workers Comp Insurance	1,057	1,065	1,071

Terrebonne Parish School Board
 General Fund Budget
 Business Services-Function 2500
 Fiscal Year 2017/2018

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
2520 - Purchasing Services				
110-2520-611124-000-000-00-000-00-000	Purchasing Agent	59,963	60,061	60,160
110-2520-611413-000-000-00-000-00-000	Accounting Clerk	2,088	0	0
110-2520-611427-000-000-00-000-00-000	Part-Time Clerical	2,447	9,600	9,600
110-2520-611433-000-000-00-000-00-000	Inventory Clerk	5,776	0	0
110-2520-611819-000-000-00-000-00-000	Buyer	30,816	42,590	35,582
110-2520-621000-000-000-00-000-00-000	Group Insurance Expense	20,244	18,392	18,392
110-2520-622000-000-000-00-000-00-000	FICA	150	595	595
110-2520-622500-000-000-00-000-00-000	Medicare Part A Expense	1,405	1,628	1,527
110-2520-623101-000-000-00-000-00-000	Teachers Retirement	27,244	26,176	25,467
110-2520-626001-000-000-00-000-00-000	Workers Comp Insurance	426	727	700
110-2520-627000-000-000-00-000-00-000	Group Insurance -Retiree	18,370	21,046	29,359
110-2520-644230-000-000-00-000-00-000	Copy Equipment Rental	476	1,000	1,000
110-2520-655001-000-000-00-000-00-000	Forms Printing	1,101	1,800	1,800
110-2520-658201-000-000-00-000-00-000	Travel-Employee	857	1,500	1,500
110-2520-661050-000-000-00-000-00-000	General Office Supplies	1,967	1,500	1,500
110-2520-661510-000-000-00-000-00-000	Supplies-Technology Related	1,856	1,000	1,000
2530 - Warehousing/Distributing Services				
110-2530-611151-000-000-00-000-00-000	Warehouse Manager	41,939	39,331	39,577
110-2530-611607-000-000-00-000-00-000	Warehouseman/Commodity Clerk	40,179	43,274	42,301
110-2530-611631-000-000-00-000-00-000	Driver/General Laborer	38,063	38,293	38,547
110-2530-612225-000-000-00-000-00-000	Seasonal Warehouse	2,044	0	4,000
110-2530-613016-000-000-00-000-00-000	Extra Work-Warehouse	30,032	30,000	30,000
110-2530-621000-000-000-00-000-00-000	Group Insurance Expense	52,168	46,720	46,202
110-2530-622000-000-000-00-000-00-000	FICA	0	0	250
110-2530-622500-000-000-00-000-00-000	Medicare Part A Expense	2,246	2,189	2,239
110-2530-623300-000-000-00-000-00-000	LA School Employees Rtmt-LSERS	45,982	41,340	41,517
110-2530-626001-000-000-00-000-00-000	Workers Comp Insurance	5,428	4,983	5,099
110-2530-627000-000-000-00-000-00-000	Group Insurance - Retiree	12,246	14,030	14,680
110-2530-628200-000-000-00-000-00-000	Annual Leave Severance Pay	12,555	0	0
110-2530-633561-000-000-00-000-00-000	Drug Testing-Other	135	150	150
110-2530-643018-000-000-00-000-00-000	Equipment Repair Service	2,589	1,500	1,500
110-2530-643045-000-000-00-000-00-000	Maintenance Agreement	2,270	3,000	3,000
110-2530-643060-000-000-00-000-00-000	Vehicle Repair Service	1,412	3,000	2,000
110-2530-653032-000-000-00-000-00-000	Cellular Telephone Expense	676	1,000	500

Terrebonne Parish School Board
General Fund Budget
Business Services-Function 2500
Fiscal Year 2017/2018

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
110-2530-653033-000-000-00-000-00-000	Data Plan	785	700	700
110-2530-659001-000-000-00-000-00-000	Non Employee Contract Services	23,909	25,000	25,000
110-2530-661052-000-000-00-000-00-000	Other Materials & Supplies	3,769	5,000	5,000
110-2530-661060-000-000-00-000-00-000	Equipment Repair Parts	0	1,800	1,800
110-2530-661068-000-000-00-000-00-000	Security Supplies	16,633	100	100
110-2530-661074-000-000-00-000-00-000	Vehicle Maintenance/Repair Parts	289	100	100
110-2530-662625-000-000-00-000-00-000	Gasoline & Diesel Fuel	5,172	4,000	4,000
2540 - Printing, Publishing, & Duplicating Services				
110-2540-611401-000-000-00-000-00-000	Clerical/Secretarial	18,544	18,931	19,225
110-2540-621000-000-000-00-000-00-000	Group Insurance Expense	10,903	10,906	10,906
110-2540-622500-000-000-00-000-00-000	Medicare Part A Expense	222	274	279
110-2540-623101-000-000-00-000-00-000	Teachers Retirement	4,877	4,827	5,114
110-2540-626001-000-000-00-000-00-000	Workers Comp Insurance	75	76	77
110-2540-644230-000-000-00-000-00-000	Copy Equipment Rental	16,145	20,000	20,000
110-2540-644234-000-000-00-000-00-000	Equipment Rental	7,214	7,500	7,500
110-2540-661050-000-000-00-000-00-000	General Office Supplies	12,802	15,000	15,000
2590 - Other Business Services				
110-2590-611125-000-000-00-000-00-000	Risk Manager	80,245	79,848	79,952
110-2590-611401-000-000-00-000-00-000	Clerical/Secretarial	22,890	22,989	23,292
110-2590-621000-000-000-00-000-00-000	Group Insurance Expense	20,320	20,325	20,325
110-2590-622500-000-000-00-000-00-000	Medicare Part A Expense	1,431	1,491	1,497
110-2590-623101-000-000-00-000-00-000	Teachers Retirement	27,125	26,224	27,463
110-2590-626001-000-000-00-000-00-000	Workers Comp Insurance	411	411	413
110-2590-653032-000-000-00-000-00-000	Cellular Telephone Expense	410	530	530
110-2590-658201-000-000-00-000-00-000	Travel-Employee	831	600	400
110-2590-661050-000-000-00-000-00-000	General Office Supplies	312	600	400
110-2590-664425-000-000-00-000-00-000	Periodicals & Magazines	0	50	0
110-2590-681028-000-000-00-000-00-000	Dues and Fees	1,225	1,800	1,800
	Total Business Services	\$1,643,369	\$2,381,143	\$1,634,145



Terrebonne Parish School Board
General Fund Budget
Fiscal Year 2017/2018

Operations and Maintenance of Plant Services

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

Supervision of Operation and Maintenance of Plant Services – Activities involved in directing, managing and supervising the operation and maintenance of school plant facilities.

Operation and Maintenance of Buildings – Activities concerned with keeping buildings clean and ready for daily use.

Care and Upkeep of Grounds – Activities involved in maintaining and improving the land (but not the buildings).

Care and Upkeep of Equipment – Activities involved in maintaining equipment owned or used by the LEA.

Vehicle Operation and Maintenance Services (other than student transportation vehicles) – Activities involved in maintaining general purpose vehicles such as trucks, tractors, graders, and staff vehicles.

Safety and Security – Activities concerned with maintaining a safe and secure environment for students and staff.

Other Operation and Maintenance of Plant Services – Operations and maintenance of plant services that cannot be classified elsewhere in the above areas.

Terrebonne Parish School Board
 General Fund Budget
 Fiscal Year 2017/2018

Personnel Roster			
Position	Revised Budget 2016/2017	Budget 2017/2018	Increase (Decrease)
Plant Operations Manager	1	1	0
Secretary/Clerk	1	1	0
General Maintenance Helper	9	9	0
Building Manager & Custodian	112	112	0
Part Time Custodian	1	1	0
General Maintenance Leaderman	1	1	0
Carpenter	7	7	0
Roofer	2	2	0
Mason	1	1	0
Plumber	2	2	0
HVAC Technician	6	6	0
Electrician	2	2	0
Grounds Care Personnel	1	1	0
Total Positions	146	146	0

Terrebonne Parish School Board
General Fund Budget
Operations Maintenance of Plant Services-Function 2600
Fiscal Year 2017/2018

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
2610 - Supervision-Operations & Maintenance of Plant Services				
110-2610-611131-000-000-00-000-00-000	Plant Operations Manager	\$59,358	\$59,457	\$59,562
110-2610-611401-000-000-00-000-00-000	Clerical/Secretarial	22,489	22,790	22,889
110-2610-621000-000-000-00-000-00-000	Group Insurance Expense	23,418	23,745	23,745
110-2610-622500-000-000-00-000-00-000	Medicare Part A Expense	1,081	1,193	1,196
110-2610-623101-000-000-00-000-00-000	Teachers Retirement	5,915	20,973	21,932
110-2610-623300-000-000-00-000-00-000	LA School Employees Rtmt-LSERS	17,926	0	0
110-2610-626001-000-000-00-000-00-000	Workers Comp Insurance	328	329	330
110-2610-644230-000-000-00-000-00-000	Copy Equipment Rental	476	1,000	1,000
110-2610-655001-000-000-00-000-00-000	Forms Printing	1,499	2,000	2,000
110-2610-658201-000-000-00-000-00-000	Travel-Employee	26	0	0
110-2610-661050-000-000-00-000-00-000	General Office Supplies	2,761	2,000	2,000
2620 - Operation & Maintenance of Buildings				
110-2620-611611-000-000-00-000-00-000	General Maintenance Helper	169,069	174,446	175,241
110-2620-611621-000-000-00-000-00-000	Non 12 Month Custodian	86,738	89,289	90,193
110-2620-611623-000-000-00-000-00-000	Building Manager & Custodian	1,722,156	1,806,073	1,815,957
110-2620-611623-012-000-00-000-00-000	Building Manager & Custodian	19,505	19,604	19,706
110-2620-611625-000-000-00-000-00-000	Part-Time Custodian	0	8,960	9,600
110-2620-611701-000-000-00-000-00-000	General Maintenance Leaderman	43,960	39,671	39,774
110-2620-611705-000-000-00-000-00-000	Carpenter	180,974	196,582	201,308
110-2620-611707-000-000-00-000-00-000	Roofer	59,297	59,608	59,923
110-2620-611709-000-000-00-000-00-000	Mason	27,904	28,231	28,440
110-2620-611711-000-000-00-000-00-000	Plumber	52,727	66,590	65,574
110-2620-611713-000-000-00-000-00-000	HVAC Technician	107,823	179,541	179,852
110-2620-611717-000-000-00-000-00-000	Electrician	49,869	65,035	65,269
110-2620-612441-000-000-00-000-00-000	Substitute Custodian	35,677	40,000	40,000
110-2620-612901-000-000-00-000-00-000	Forecast Adjustment	0	(76,500)	(73,950)
110-2620-613013-000-000-00-000-00-000	Extra Work-Maintenance	44,936	40,000	40,000
110-2620-613014-000-000-00-000-00-000	Extra Work-Skilled Maintenance	178	1,500	1,500
110-2620-613015-000-000-00-000-00-000	Summer Custodian	5,503	3,000	3,000
110-2620-615101-000-000-00-000-00-000	Performance Pay Stipend	8,822	12,000	13,000
110-2620-621000-xxx-000-xx-000-00-000	Group Insurance Expense	1,081,024	1,147,852	1,149,199
110-2620-622000-000-000-00-000-00-000	FICA	2,485	3,222	3,261
110-2620-622500-000-000-xx-000-00-000	Medicare Part A Expense	36,208	40,056	40,214
110-2620-623300-xxx-000-xx-000-00-000	LA School Employees Rtmt-LSERS	723,351	743,835	756,581
110-2620-625000-000-000-00-000-00-000	Unemployment Compensation	0	1,000	1,000

Terrebonne Parish School Board
General Fund Budget
Operations Maintenance of Plant Services-Function 2600
Fiscal Year 2017/2018

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
110-2620-626001-xxx-000-xx-000-00-000	Workers Comp Insurance	85,204	90,767	91,126
110-2620-628100-000-000-00-000-00-000	Sick Leave Severance Pay	24,673	25,000	25,000
110-2620-628200-000-000-00-000-00-000	Annual Leave Severance Pay	70,112	0	0
110-2620-633435-000-000-00-000-00-000	Architect Fees	517	0	0
110-2620-633523-000-000-00-000-00-000	Medical Services	0	50	0
110-2620-633561-000-000-00-000-00-000	Drug Testing-Other	0	50	0
110-2620-634059-000-000-00-000-00-000	Other Purchased Technical Service	2,301	2,000	2,000
110-2620-634059-000-000-00-000-00-000	Moving Services	34,638	750	10,000
110-2620-641110-000-000-00-000-00-000	Water	89,653	185,000	185,000
110-2620-641115-000-000-00-000-00-000	Sewerage	45,031	92,000	92,000
110-2620-642125-000-000-00-000-00-000	Garbage Disposal Service	144,077	140,000	140,000
110-2620-643005-000-000-00-000-00-000	Environmental Remediation	476,662	350,000	350,000
110-2620-643010-000-000-00-000-00-000	Building Repair Service	339,807	400,000	400,000
110-2620-643010-034-937-00-000-00-000	Building Repair Service	0	1,000	1,000
110-2620-643010-036-937-00-000-00-000	Building Repair Service	0	1,000	1,000
110-2620-643015-000-000-00-000-00-000	Roof Repair Service	20,028	20,000	20,000
110-2620-643018-000-000-00-000-00-000	Equipment Repair Service	238,471	150,000	150,000
110-2620-643025-000-000-00-000-00-000	Pest Control Service	64,899	62,000	62,000
110-2620-643028-000-000-00-000-00-000	Sewer Effluent Testing	107,742	100,000	100,000
110-2620-643030-000-000-00-000-00-000	Master Meter Gas Contract	26,500	10,000	1,000
110-2620-643045-000-000-00-000-00-000	Maintenance Agreement	25,396	25,000	25,000
110-2620-644234-000-000-00-000-00-000	Equipment Rental	75,496	55,000	55,000
110-2620-645115-000-000-00-000-00-000	Building Demolition	0	36,000	0
110-2620-653001-000-000-00-000-00-000	Postage Expense	44,839	38,000	38,000
110-2620-653005-000-000-00-000-00-000	Telephone Expense	19,419	17,000	17,000
110-2620-653032-000-000-00-000-00-000	Cellular Telephone Expense	0	150	150
110-2620-653035-000-000-00-000-00-000	Radio Airtime & Maintenance	5,860	6,000	6,000
110-2620-658201-000-000-00-000-00-000	Travel-Employee	0	100	50
110-2620-661052-000-000-00-000-00-000	Other Materials & Supplies	9,384	500	500
110-2620-661060-000-000-00-000-00-000	Equipment Repair Parts	54,823	35,000	35,000
110-2620-661062-000-000-00-000-00-000	Custodial Supplies	343,052	325,000	325,000
110-2620-661063-000-000-00-000-00-000	Maintenance Supplies	8,129	10,000	10,000
110-2620-661065-000-000-00-000-00-000	Building Repair Materials	359,889	345,000	345,000
110-2620-661067-000-000-00-000-00-000	Roofing Supplies	39,884	25,000	25,000
110-2620-662110-000-000-00-000-00-000	Natural Gas	119,083	234,000	234,000
110-2620-662215-000-000-00-000-00-000	Electricity	2,613,345	2,600,000	2,600,000

Terrebonne Parish School Board
 General Fund Budget
 Operations Maintenance of Plant Services-Function 2600
 Fiscal Year 2017/2018

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
110-2620-673222-000-000-00-000-00-000	Vehicles	68,562	0	0
110-2620-681028-000-000-00-000-00-000	Dues and Fees	10,901	7,500	7,500
110-2620-681034-000-000-00-000-00-000	Employee Licenses	280	200	200
2630 - Care and Upkeep of Grounds				
110-2630-611719-000-000-00-000-00-000	Grounds Care Personnel	25,413	25,512	25,612
110-2630-621000-000-000-00-000-00-000	Group Insurance Expense	10,160	12,839	12,839
110-2630-622500-000-000-00-000-00-000	Medicare Part A Expense	346	370	371
110-2630-623300-000-000-00-000-00-000	LA School Employees Rtmt-LSERS	7,675	6,965	7,069
110-2630-626001-000-000-00-000-00-000	Workers Comp Insurance	838	842	845
110-2630-642435-xxx-000-00-000-00-000	Grounds Care Service	580,145	390,000	390,000
110-2630-642445-000-000-00-000-00-000	Contract Service-Grounds	297,084	330,000	330,000
110-2630-643018-000-000-00-000-00-000	Equipment Repair Service	0	4,000	500
110-2630-644126-000-000-00-000-00-000	Land Rental	50	50	50
110-2630-644234-000-000-00-000-00-000	Equipment Rental	0	500	100
110-2630-661060-000-000-00-000-00-000	Equipment Repair Parts	83	100	100
110-2630-661066-xxx-000-00-000-00-000	Grounds Care Supplies	204,550	150,000	150,000
2640 - Care and Upkeep of Equipment				
110-2640-643018-000-000-00-000-00-000	Equipment Repair Service	139,963	200,000	200,000
110-2640-643022-000-000-00-000-00-000	Generator Maintenance	2,270	2,000	2,000
110-2640-644234-000-000-00-000-00-000	Equipment Rental	0	50	50
110-2640-661060-000-000-00-000-00-000	Equipment Repair Parts	450,419	275,000	275,000
110-2640-661064-000-000-00-000-00-000	HVAC Supplies	128,819	95,000	120,000
2650 - Vehicle Operations & Maintenance Services				
110-2650-643060-000-000-00-000-00-000	Vehicle Repair Service	17,975	10,000	10,000
110-2650-653033-000-000-00-000-00-000	Data Plan	7,585	6,700	6,700
110-2650-661074-000-000-00-000-00-000	Vehicle Maintenance/Repair Parts	6,357	3,000	3,000
110-2650-662625-000-000-00-000-00-000	Gasoline & Diesel Fuel	26,379	40,000	30,000
2660 - Safety & Security				
110-2660-634025-000-000-00-000-00-000	School Resource Officers	216,853	435,000	435,000
110-2660-643038-012-000-00-000-00-000	Alarm System Maintenance	1,992	850	850
110-2660-661068-000-000-00-000-00-000	Security Supplies	0	1,200	1,200

Terrebonne Parish School Board
 General Fund Budget
 Operations Maintenance of Plant Services-Function 2600
 Fiscal Year 2017/2018

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
2690 - Other Operations & Maintenance of Plant Services				
110-2690-627000-000-000-00-000-00-000	Group Insurance-Retiree	710,197	690,860	680,465
110-2690-634062-000-000-00-000-00-000	Moving Services	6,900	0	0
Total Operations/Maint-Plants		\$13,004,193	\$12,892,987	\$12,894,573

Terrebonne Parish School Board
General Fund Budget
Fiscal Year 2017/2018

Student Transportation Services

Student Transportation Services include activities concerned with conveying students to and from school, as provided by State and Federal law. This function includes trips between home and school, and trips to school activities, including field trips.

Supervision of Student Transportation Services – Activities pertaining to directing and managing student transportation services.

Regular Transportation – Activities involved with the transportation of regular education students.

Special Needs Transportation – Activities involved with the transportation of mentally and physically disabled students.

Other Student Transportation Services – Student Transportation Services that cannot be classified elsewhere in the above areas.

Personnel Roster

Position	Revised Budget 2016/2017	Budget 2017/2018	Increase (Decrease)
Supervisor	1	1	0
Coordinator of Fleet Operations	1	1	0
Dispatcher	1	1	0
Secretary/Clerk	1	1	0
Transportation Driver	20	20	0
Regular Bus Driver	127	127	0
Special Education Bus Driver	16	16	0
Total Positions	167	167	0

Project Codes:
505 - First Student Bus Project

Terrebonne Parish School Board
 General Fund Budget
 Student Transportation-Function 2700
 Fiscal Year 2017/2018

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
2710 - Supervision of Student Transportation Services				
110-2710-611121-000-000-00-000-00-000	Supervisor-Transportation	\$75,033	\$74,503	\$75,718
110-2710-611401-000-000-00-000-00-000	Clerical/Secretarial	20,401	20,702	20,802
110-2710-611704-000-000-00-000-00-000	Dispatcher Fleet Operations	29,803	30,551	30,648
110-2710-611721-000-000-00-000-00-000	Coordinator Fleet Operations	43,004	43,102	43,102
110-2710-621000-000-000-00-000-00-000	Group Insurance Expense	44,060	44,069	44,069
110-2710-622500-000-000-00-000-00-000	Medicare Part A Expense	2,215	2,448	2,469
110-2710-623101-000-000-00-000-00-000	Teachers Retirement	0	18,782	19,618
110-2710-623300-000-000-00-000-00-000	La School Employees Rtmt-LSERS	37,784	25,991	26,640
110-2710-626001-000-000-00-000-00-000	Workers Comp Insurance	3,954	1,925	1,931
110-2710-627000-000-000-00-000-00-000	Group Insurance-Retiree	35,218	35,342	35,226
110-2710-633561-000-000-00-000-00-000	Drug Testing-Other	0	100	100
110-2710-643060-000-000-00-000-00-000	Vehicle Repair Service	1,525	3,000	3,000
110-2710-644230-000-000-00-000-00-000	Copy Equipment Rental	1,991	2,000	2,000
110-2710-653032-000-000-00-000-00-000	Cellular Telephone Expense	1,555	1,500	1,500
110-2710-653033-000-000-00-000-00-000	Data Plan	1,308	1,197	1,197
110-2710-653035-000-000-00-000-00-000	Radio Airtime & Maintenance	1,045	2,500	2,500
110-2710-655001-000-000-00-000-00-000	Forms Printing	2,398	2,500	2,500
110-2710-658201-000-000-00-000-00-000	Travel-Employee	327	600	600
110-2710-661050-000-000-00-000-00-000	General Office Supplies	5,939	5,500	5,500
110-2710-661068-000-000-00-000-00-000	Security Supplies	885	900	900
110-2710-681028-000-000-00-000-00-000	Dues and Fees	153	0	0
2720 - Regular Transportation				
110-2720-622500-000-000-00-000-00-000	Medicare Part A Expense	82	0	0
110-2720-625000-000-000-00-000-00-000	Unemployment Compensation	3,098	3,500	3,000
110-2720-627000-000-000-00-000-00-000	Group Insurance-Retiree	626,232	628,442	598,837
110-2720-628100-000-000-00-000-00-000	Sick Leave Severance Pay	5,430	8,000	5,500
110-2720-633552-000-000-00-000-00-000	Medical Exams	34,757	50,000	50,000
110-2720-633567-000-000-00-000-00-000	Drug Testing-Bus Drivers	7,375	7,300	7,300
110-2720-634007-000-000-00-000-00-000	3rd Party Safety Training	390	500	500
110-2720-634008-000-000-00-000-00-000	3rd Party CDL Training	3,300	2,500	2,500
110-2720-643018-000-000-00-000-00-000	Equipment Repair Service	4,486	4,000	4,000
110-2720-643025-000-000-00-000-00-000	Pest Control Service	1,506	1,500	1,500
110-2720-643045-000-505-00-000-00-000	Maintenance Agreement	160,383	165,000	165,000

Terrebonne Parish School Board
 General Fund Budget
 Student Transportation-Function 2700
 Fiscal Year 2017/2018

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
110-2720-643062-000-000-00-000-00-000	Bus Repair Service	4,398	1,000	1,000
110-2720-644228-000-xxx-00-000-00-000	Bus Rental	1,345,807	1,942,577	2,026,865
110-2720-653035-000-000-00-000-00-000	Radio Airtime & Maintenance	15,532	30,000	30,000
110-2720-658201-000-000-00-000-00-000	Travel-Employee	251	500	500
110-2720-661060-000-000-00-000-00-000	Equipment Repair Parts	0	50	50
110-2720-661062-000-000-00-000-00-000	Custodial Supplies	0	300	300
110-2720-661068-000-000-00-000-00-000	Security Supplies	21,747	20,000	20,000
110-2720-661075-000-000-00-000-00-000	Bus Maintenance/Repair Parts	71,806	60,000	60,000
110-2720-662625-000-000-00-000-00-000	Gasoline & Diesel Fuel	526,365	785,000	650,000
110-2720-662680-000-000-00-000-00-000	Local Reimb Vehicle Operating Exp	(165,326)	(75,000)	(75,000)
110-2720-662681-000-000-00-000-00-000	St/Fed Reimb Vehicle Operating Exp	(298,869)	(125,000)	(425,000)
110-2720-662682-xxx-000-00-000-00-000	Extra Cur Transp Mileage Rate	112,598	78,600	78,600
110-2720-681041-000-000-00-000-00-000	State & Federal Fees	519	725	725
2721 - Vehicle Operation - Regular Transportation				
110-2721-611633-000-000-00-000-00-000	Transportation Driver	504,380	518,148	520,153
110-2721-611635-000-000-00-000-00-000	Regular Education Bus Driver	1,623,143	1,746,053	1,754,451
110-2721-612445-000-000-00-000-00-000	Substitute Regular Driver	185,828	265,000	265,000
110-2721-612901-000-000-00-000-00-000	Forecast Adjustment	0	(58,500)	(56,550)
110-2721-613019-000-000-00-000-00-000	Extra Work-Drivers	106,903	5,000	5,000
110-2721-621000-000-000-00-000-00-000	Group Insurance Expense	1,147,784	1,209,968	1,201,484
110-2721-622000-000-000-00-xxx-00-000	FICA	7,848	16,475	16,475
110-2721-622500-000-000-00-xxx-00-000	Medicare Part A Expense	33,098	35,938	36,089
110-2721-623101-000-000-00-000-00-000	Teachers Retirement	174	0	0
110-2721-623300-000-000-00-xxx-00-000	LA School Employees Rtmt-LSERS	672,690	600,419	609,879
110-2721-623905-000-000-00-000-00-000	LA State Employees Rtmt-LASERS	276	3,635	3,683
110-2721-626001-000-000-00-xxx-00-000	Workers Comp Insurance	114,405	121,689	122,200
2730 - Special Needs Transportation				
110-2730-627000-000-000-00-000-00-000	Group Insurance-Retiree	253,293	254,186	246,580
110-2730-628100-000-000-00-000-00-000	Sick Leave Severance Pay	0	0	3,000
110-2730-633552-000-000-00-000-00-000	Medical Exams	1,555	1,600	1,600
110-2730-633567-000-000-00-000-00-000	Drug Testing-Bus Drivers	995	2,000	2,000
110-2730-643025-000-000-00-000-00-000	Pest Control Service	194	100	100
110-2730-643045-000-505-00-000-00-000	Maintenance Agreement	32,731	32,731	32,731

Terrebonne Parish School Board
 General Fund Budget
 Fiscal Year 2017/2018

Central Services

Central Services includes activities, other than general administration, that support each of the other instructional and supporting services programs.

Information Services – Activities concerned with writing, editing, and preparation of other materials necessary to disseminate educational and administrative information to students, staff, managers, and the general public through direct mailing, the various news media, or personal contact.

Personnel/Human Resource Services – Activities concerned with maintaining efficient personnel for the school system. It includes such activities as recruitment and placement, non-instructional staff training, staff transfers, in-service training, health services, and staff accounting.

Administrative Technology Services – Activities concerned with supporting the school district's information technology systems, including supporting administrative networks, maintaining administrative information systems, and processing data for administrative and managerial purposes. These activities include costs associated with the administration and supervision of technology personnel, systems planning and analysis, systems application development, systems operations, network support services, hardware maintenance and support services, and other technology-related costs.

Personnel Roster

Position	Budget 2016/2017	Budget 2017/2018	Increase (Decrease)
Supervisor of Personnel	1	1	0
Secretary/Clerk	5	5	0
Retirement Specialist	1	1	0
Public Information Officer	1	1	0
Data Processing Manager	1	1	0
Data Processing Programmer	2	2	0
Network System Administrator	1	1	0
Network System Engineer	1	1	0
Technical Support Specialist	3	3	0
Technical Support Assistant	1	1	0
Total Positions	17	17	0

Terrebonne Parish School Board
 General Fund Budget
 Central Services -Function 2800
 Fiscal Year 2017/2018

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
2820 - Information Services				
110-2820-627000-000-000-00-000-00-000	Group Insurance-Retiree	\$7,346	\$7,348	\$7,347
110-2820-633915-000-000-00-000-00-000	Public Information Services	39,968	10,000	1,000
110-2820-661056-000-000-00-000-00-000	Parent Publications	0	500	100
110-2820-661058-000-000-00-000-00-000	Awards & Memorabilia	4,848	5,000	5,000
2821 - Supervision - Information Services				
110-2821-611823-000-000-00-000-00-000	Public Information Officer	40,219	49,308	49,408
110-2821-621000-000-000-00-000-00-000	Group Insurance Expense	5,614	7,486	7,486
110-2821-622500-000-000-00-000-00-000	Medicare Part A Expense	579	715	716
110-2821-623101-000-000-00-000-00-000	Teachers Retirement	10,578	12,574	13,143
110-2821-626001-000-000-00-000-00-000	Workers Comp Insurance	161	197	198
110-2821-653032-000-000-00-000-00-000	Cellular Telephone Expense	476	530	530
110-2821-654035-000-000-00-000-00-000	Advertising Expense	234	5,000	5,000
110-2821-658201-000-000-00-000-00-000	Travel-Employee	240	500	500
110-2821-661050-000-000-00-000-00-000	General Office Supplies	817	200	300
2830 - Personnel/Human Resource Services				
110-2830-613008-000-000-00-000-00-000	Clerical - Extra Work	1,539	1,500	1,500
110-2830-622500-000-000-00-000-00-000	Medicare Part A Expense	19	22	22
110-2830-623101-000-000-00-000-00-000	Teachers Retirement	405	383	399
110-2830-626001-000-000-00-000-00-000	Workers Comp Insurance	6	6	6
110-2830-627000-000-000-00-000-00-000	Group Insurance-Retiree	93,503	94,655	94,655
110-2830-633552-000-000-00-000-00-000	Medical Exams	10,594	15,000	10,000
110-2830-634022-000-000-00-000-00-000	Criminal History Checks	22,375	20,000	20,000
110-2830-643045-000-000-00-000-00-000	Maintenance Agreement	5,197	5,500	5,500
110-2830-644230-000-000-00-000-00-000	Copy Equipment Rental	2,283	2,400	2,400
110-2830-653032-000-000-00-000-00-000	Cellular Telephone Expense	410	530	530
110-2830-654035-000-000-00-000-00-000	Advertising Expense	2,808	4,000	3,000
110-2830-658201-000-000-00-000-00-000	Travel-Employee	4,876	5,000	5,000
110-2830-661050-000-000-00-000-00-000	General Office Supplies	2,152	2,500	2,500
110-2830-661052-000-000-00-000-00-000	Other Materials & Supplies	0	2,000	500
2831 - Personnel/Human Resource Director				
110-2831-611117-000-000-00-000-00-000	Supervisor-Personnel	88,429	88,025	88,130
110-2831-621000-000-000-00-000-00-000	Group Insurance Expense	10,903	10,906	10,906

Terrebonne Parish School Board
 General Fund Budget
 Central Services -Function 2800
 Fiscal Year 2017/2018

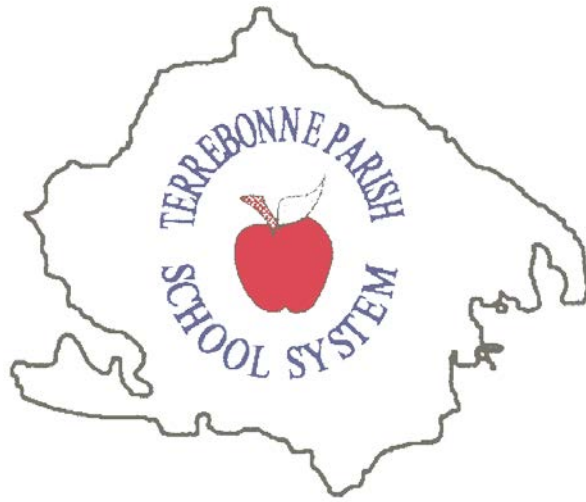
Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
110-2831-622500-000-000-00-000-00-000	Medicare Part A Expense	0	1,276	1,278
110-2831-623101-000-000-00-000-00-000	Teachers Retirement	23,257	22,446	23,442
110-2831-626001-000-000-00-000-00-000	Workers Comp Insurance	354	352	353
2832 - Recruitment and Placement				
110-2832-654035-000-000-00-000-00-000	Advertising Expense	30,095	40,000	40,000
110-2832-661050-000-000-00-000-00-000	General Office Supplies	125	0	0
2833 - Personnel/Human Resource Information				
110-2833-611401-000-000-00-000-00-000	Clerical/Secretarial	109,798	110,589	111,380
110-2833-611832-000-000-00-000-00-000	Retirement Specialist	44,392	45,235	45,332
110-2833-621000-000-000-00-000-00-000	Group Insurance Expense	60,961	60,974	60,974
110-2833-622500-000-000-00-000-00-000	Medicare Part A Expense	2,014	2,259	2,272
110-2833-623101-000-000-00-000-00-000	Teachers Retirement	40,552	39,735	41,685
110-2833-626001-000-000-00-000-00-000	Workers Comp Insurance	617	623	627
2834 - Non-Instructional Personnel/Human Resource Training				
110-2834-612431-000-000-00-000-00-000	Substitute Paraprofessional	448	750	750
110-2834-615051-000-000-00-000-00-000	Stipend-In-Service Presenter	246	500	500
110-2834-615052-000-000-00-000-00-000	Stipend-In-Service Participant	7,467	7,500	7,500
110-2834-622000-000-000-00-000-00-000	FICA	479	447	447
110-2834-622500-000-000-00-000-00-000	Medicare Part A Expense	118	127	127
110-2834-623101-000-000-00-000-00-000	Teachers Retirement	29	765	798
110-2834-623300-000-000-00-000-00-000	LA School Employees Rtmt-LSERS	74	1,365	1,380
110-2834-626001-000-000-00-000-00-000	Workers Comp Insurance	92	225	225
110-2834-653038-000-000-00-000-00-000	Software Access License	2,113	3,000	3,000
110-2834-661045-000-000-00-000-00-000	Professional Development Supplies	64	300	300
2840 - Administrative Technology Services				
110-2840-658201-000-000-00-000-00-000	Travel-Employee	0	250	0
110-2840-661050-000-000-00-000-00-000	General Office Supplies	41	500	100
110-2840-661510-000-000-00-000-00-000	Supplies-Technology Related	0	500	0
110-2840-681028-000-000-00-000-00-000	Dues and Fees	650	750	750

Terrebonne Parish School Board
 General Fund Budget
 Central Services -Function 2800
 Fiscal Year 2017/2018

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
2841 - Technology Services Supervision & Administration				
110-2841-611123-000-000-00-000-00-000	Data Processing Manager	80,651	139,158	158,499
110-2841-621000-000-000-00-000-00-000	Group Insurance Expense	9,764	13,992	18,392
110-2841-622500-000-000-00-000-00-000	Medicare Part A Expense	0	854	1,135
110-2841-623101-000-000-00-000-00-000	Teachers Retirement	0	35,485	42,161
110-2841-626001-000-000-00-000-00-000	Workers Comp Insurance	322	557	634
2843 - Systems Application Development				
110-2843-611813-000-000-00-000-00-000	Data Processing Programmer	87,420	88,304	79,809
110-2843-621000-000-000-00-000-00-000	Group Insurance Expense	18,387	18,392	14,855
110-2843-622500-000-000-00-000-00-000	Medicare Part A Expense	1,228	1,280	1,157
110-2843-623101-000-000-00-000-00-000	Teachers Retirement	22,992	22,518	21,229
110-2843-626001-000-000-00-000-00-000	Workers Comp Insurance	350	353	319
2845 - Network Support				
110-2845-611136-000-000-00-000-00-000	Network System Administrator	58,861	58,959	59,064
110-2845-611401-000-000-00-000-00-000	Clerical/Secretarial	21,808	21,908	22,008
110-2845-611809-000-000-00-000-00-000	Network System Engineer	46,165	47,001	47,100
110-2845-611811-000-000-00-000-00-000	Technical Support Specialist	127,436	124,023	130,895
110-2845-613056-000-000-00-000-00-000	Extra Work-Network System	0	1,000	0
110-2845-621000-000-000-00-000-00-000	Group Insurance Expense	44,373	37,880	49,739
110-2845-622500-000-000-00-000-00-000	Medicare Part A Expense	3,555	3,667	3,756
110-2845-623101-000-000-00-000-00-000	Teachers Retirement	66,873	64,487	68,912
110-2845-626001-000-000-00-000-00-000	Workers Comp Insurance	1,017	1,012	1,036
110-2845-634015-000-000-00-000-00-000	Technical Support Fees	0	5,000	0
110-2845-643038-000-000-00-000-00-000	Alarm System Maintenance	240	240	240
110-2845-644230-000-000-00-000-00-000	Copy Equipment Rental	9	50	50
110-2845-653032-000-000-00-000-00-000	Cellular Telephone Expense	2,530	2,000	2,000
110-2845-658201-000-000-00-000-00-000	Travel-Employee	1,109	3,000	3,000
110-2845-661050-000-000-00-000-00-000	General Office Supplies	557	500	500
2849 - Other Technology Services				
110-2849-613089-000-000-00-000-00-000	Site Network Manager	23,113	25,000	25,000
110-2849-622500-000-000-00-000-00-000	Medicare Part A Expense	296	363	363

Terrebonne Parish School Board
General Fund Budget
Central Services -Function 2800
Fiscal Year 2017/2018

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
110-2849-623101-000-000-00-000-00-000	Teachers Retirement	5,586	6,375	6,650
110-2849-626001-000-000-00-000-00-000	Workers Comp Insurance	92	100	100
Total Central Services		\$1,305,299	\$1,415,711	\$1,437,599



Terrebonne Parish School Board
General Fund Budget
Fiscal Year 2017/2018

Food Service Operations

Food Service Operations include activities concerned with providing food to students and staff in a school or LEA to meet the nutritional needs of children as defined in United States Department of Agriculture (USDA) Child Nutrition regulations. Activities may include the operation of breakfast, lunch, snacks, catering, and nutrition education.

Food Service District Office – Activities associated with the overall general administration of the Child Nutrition Programs.

Office of the District Supervisor – Activities concerned with the directing and managing of the food service operations of all schools in the district. These activities include all personnel and materials in the district office.

Office of the Assistant Supervisor – Activities performed to assist the district supervisor in managing all food service activities of the LEA.

Food Service Sites – Activities concerned with food service operations for a school.

Office of the Site Manager – Activities concerned with directing and managing the food service operations of a particular school.

Office of the Assistant Site Manager – Activities performed by the assistant site manager concerned with directing and managing the food service operations of a particular school.

Terrebonne Parish School Board
 General Fund Budget
 Child Nutrition Program-Function 3100
 Fiscal Year 2017/2018

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
3100 - Food Service Operations				
110-3100-622500-000-000-00-000-00-000	Medicare Part A Expense	\$23	\$0	\$25
110-3100-625000-000-000-00-000-00-000	Unemployment Comp	409	500	3,000
110-3100-627000-000-000-00-000-00-000	Group Insurance-Retiree	1,018,644	1,004,262	1,000,642
110-3100-628100-000-000-00-000-00-000	Sick Leave Severance Pay	0	8,000	0
110-3100-628200-000-000-00-000-00-000	Annual Leave Severance Pay	1,655	0	0
3120 - Food Service Sites				
110-3120-615101-000-000-00-000-00-000	Performance Pay	11,983	17,000	18,325
110-3120-622000-000-000-00-000-00-000	FICA	197	325	222
110-3120-622500-000-000-00-000-00-000	Medicare Part A Expense	174	247	257
3121 - Office of the Site Manager				
110-3121-615101-000-000-00-000-00-000	Performance Pay Stipend	2,400	3,000	3,600
110-3121-622500-000-000-00-000-00-000	Medicare Part A Expense	35	45	52
				2,025
3122 - Office of the Assistant Site Manager				
110-3122-615101-000-000-00-000-00-000	Performance Pay Stipend	600	1,000	2,025
110-3122-622500-000-000-00-000-00-000	Medicare Part A Expense	9	15	29
Total Child Nutrition Program		\$1,036,129	\$1,034,394	\$1,030,202

Terrebonne Parish School Board
General Fund Budget
Fiscal Year 2017/2018

Debt Service and Other Uses of Funds

Debt Service and Other Uses of Funds – A number of outlays of governmental funds are not properly classified as expenditures, but still require budgetary or accounting control. These include debt service payments (principal and interest) and certain transfers of monies from one fund to another. These accounts are not used with the proprietary funds.

Debt Service – Activities related to servicing the debt of the LEA, including payments of both principal and interest. Normally, only long-term debt service (obligations exceeding one year) is recorded here.

Fund Transfers – Transactions that withdraw money from one fund and place it in another without recourse. Fund transfers budgeted to another functional activity, such as food service or transportation, are coded to the appropriate function.

Local Revenue Transfers to Another LEA – Local revenue transfers to another LEA as required through the Minimum Foundation Program (MFP). Typically used to record a local revenue transfer to the Recovery School District or a charter school from the district of prior jurisdiction.

Terrebonne Parish School Board
General Fund Budget
Debt Service and Other Uses of Funds - Function 5000
Fiscal Year 2017/2018

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
5100- Debt Service				
110-5100-683142-000-515-00-000-00-000	Loan Payment Principal	\$37,462	\$0	\$0
5200 - Fund Transfers				
110-5200-693201-000-000-00-000-00-000	Salary & Benefit Transfer	380,459	342,445	350,706
110-5200-693215-000-000-00-000-00-000	Interest Income Transfer	2,232	2,189	1,775
110-5200-693218-000-000-00-000-00-000	Grandparent Program Transfer	8,313	10,000	10,000
110-5200-693225-000-000-00-000-00-000	Textbook Transfer	2,000,000	0	0
110-5200-693235-000-000-00-000-00-000	Loss Fund Transfer	1,448,516	1,465,326	1,370,000
110-5200-693242-000-000-00-000-00-000	Support Transfer	203,358	0	10,797
110-5200-694003-019-000-00-000-00-000	Lease Proceeds Transfer	8,400	0	0
110-5200-694012-000-000-00-000-00-000	Transfer to Other Public Schools	330,414	310,854	310,854
110-5200-694023-000-000-00-000-00-000	Transfer SDE Admin Fee Charter	718	1,000	1,000
Total Debt Service & Other Uses of Funds		\$4,419,872	\$2,131,814	\$2,055,132



Child Nutrition Program Fund



**Terrebonne Parish School Board
Child Nutrition Program
Fiscal Year 2017/2018**

	2017/2018 Original Budget
Revenues	
Local Revenues	\$714,280
State Revenues	145,314
Federal Revenues	<u>9,019,944</u>
Total Revenues	9,879,538
Expenditures	
Salaries	2,701,139
Employee Benefits	2,042,112
Purchased Services	681,342
Supplies	4,379,944
Property	<u>250,000</u>
Total Expenditures	10,054,537
Other Financing Sources (Uses)	
Other Sources of Funds	<u>373,278</u>
Total Other Financing Sources (Uses)	373,278
Net Change in Fund Balance	198,279
Fund Balance	
Beginning Fund Balance	777,904
Ending Fund Balance	
Nonspendable	<u>\$976,183</u>

**Terrebonne Parish School Board
Child Nutrition Program
Fiscal Year 2017/2018**

	Actual 2015/2016	Revised Budget 2016/2017	Original Budget 2017/2018
Revenues			
Local Revenues	\$1,227,778	\$687,255	\$714,280
State Revenues	140,544	145,314	145,314
Federal Revenues	<u>7,698,745</u>	<u>8,821,567</u>	<u>9,019,944</u>
Total Revenues	9,067,067	9,654,136	9,879,538
Expenditures			
Salaries	2,627,919	2,711,867	2,701,139
Employee Benefits	1,976,487	2,003,318	2,042,112
Purchased Services	519,356	700,652	681,342
Supplies	3,987,654	4,551,625	4,379,944
Property	<u>164,921</u>	<u>298,938</u>	<u>250,000</u>
Total Expenditures	9,276,337	10,266,400	10,054,537
Other Financing Sources (Uses)			
Other Sources of Funds	<u>406,842</u>	<u>377,552</u>	<u>373,278</u>
Total Other Financing Sources (Uses)	406,842	377,552	373,278
Net Change in Fund Balance	197,572	(234,712)	198,279
Fund Balance			
Beginning Fund Balance	815,044	1,012,616	777,904
Ending Fund Balance			
Nonspendable	446,156	631,021	976,183
Assigned	<u>566,460</u>	<u>146,883</u>	
Total Ending Fund Balance	<u>\$1,012,616</u>	<u>\$777,904</u>	<u>\$976,183</u>

Terrebonne Parish School Board
 Child Nutrition Program
 2017/2018 Property Expenditures

DESCRIPTION OF PROPERTY ITEMS	ACCOUNT CODE	BUDGETED AMOUNT
PROPERTY		
1 Double Stack Oven at Lisa Park Elementary	150-3100-673107-000-000-07-000-00-000	11,000
3 Screens for Overhead Doors in Warehouse	150-3100-673107-000-000-07-000-00-000	30,000
1 Walk-in Cooler/Freezer at Oaklawn Jr. High	150-3100-673107-000-000-07-000-00-000	32,000
1 Walk-in Cooler at Legion Park Middle	150-3100-673107-000-000-07-000-00-000	15,000
1 Walk-in Cooler at Elysian Fields Middle	150-3100-673107-000-000-07-000-00-000	17,000
1 Walk-in Cooler	150-3100-673107-000-000-07-000-00-000	24,000
Compressors for Warehouse cooler	150-3100-673107-000-000-07-000-00-000	40,000
Replacement Equipment	150-3100-673107-000-000-07-000-00-000	57,000
1 Cargo Van	150-3100-673222-000-000-07-000-00-000	24,000
TOTAL PROPERTY		\$250,000

Terrebonne Parish School Board
 Child Nutrition Program Budget
 Fiscal Year 2017/2018

Local Revenues

Program revenues from local sources are derived from the sale of breakfast and lunch meals and interest income.

	Breakfast	Lunch
Regular	\$1.00	\$1.90 / \$2.15
Reduced	\$0.30	\$0.40
Adult/ At Cost	\$2.15	\$4.25

Effective July 1, 2011 section 205 of the Healthy, Hunger-Free Kids Act of 2010 (Public Law 111-296) requires school food authorities participating in the National School Lunch Program (NSLP) to provide the same level of support for lunches served to students who are not eligible for free or reduced price lunches (i.e. paid lunches) as they are for lunches served to students eligible for free lunches. The Act directs School Food Authorities to gradually adjust the prices charged for meals upward until the price charged is comparable to the free or reduced reimbursement amount.

The Community Eligibility Provision (CEP) is a federal program that allows local educational agencies in high-poverty areas to offer school breakfast and lunch through the NSLP to students of eligible schools at no cost. Terrebonne Parish Schools began participating in the Community Eligibility program beginning in school year 2016/2017, with 25 schools participating. Every student in an eligible school receives free breakfast and lunch through the program. School eligibility is assessed once every four years.

State Revenues

The Child Nutrition Program receives a portion of Minimum Foundation Program (MFP) equalization funds, which is equal to the minimum amount required to fund the Child Nutrition Program.

Federal Revenues

The Child Nutrition Program receives federal revenues in the form of USDA commodities as well as federal reimbursements on meals served.

Other Sources of Funds

Funds are derived from an interest transfer and a salary and benefit transfer. These transfers are made from the ¾ Cent Sales Tax Fund directly into the General Operating Fund and passed through to the Child Nutrition Program.

Fund Balance

The ending fund balance for 2017/2018 fiscal year is based on the current revenue, expenditure, and capital expense budget estimates, and the beginning fund balance.

Terrebonne Parish School Board
 Child Nutrition Program Budget
 Fiscal Year 2017/2018

Expenditures

Food Service Operations include activities concerned with providing food to students and staff in a school or LEA to meet the nutritional needs of children as defined in United States Department of Agriculture (USDA) Child Nutrition regulations. Activities may include the operation of breakfast, lunch, snacks, catering, and nutrition education.

Food Service District Office—Activities associated with the overall general administration of the Child Nutrition Programs.

Office of the District Supervisor—Activities concerned with the directing and managing of the food service operations of all schools in the district. These activities include all personnel and materials in the district office.

Office of the Area Manager—Activities performed to assist the district supervisor in managing all food service activities of the LEA.

Food Service Sites—Activities concerned with food service operations for a school.

Office of the Site Manager—Activities concerned with directing and managing the food service operations of a particular school.

Office of the Assistant Site Manager—Activities performed by the assistant site manager concerned with directing and managing the food service operations of a particular school.

Personnel Roster

Position	Revised Budget 2016/2017	Budget 2017/2018	Increase (Decrease)
Supervisor	1	1	0
Area Child Nutrition Program Manager	2	2	0
Cafeteria Manager	22	22	0
Asst. Child Nutrition Program Manager	8	8	0
Satellite School Facilitator	11	11	0
Systems Analyst Programmer	1	1	0
Clerical	3	3	0
Child Nutrition Program Technician	101	101	0
Driver/General Maintenance Laborer	2	2	0
Part-Time Satellite Food Truck Driver	1	1	0
Part-Time Cafeteria Worker	53	53	0
Total Positions	205	205	0

Terrebonne Parish School Board
Child Nutrition Program Budget
Fiscal Year 2017/2018

**Child Nutrition Program
Supplemental Federal Grants**

The USDA Team Nutrition Bronze Level Healthier US School Challenge was awarded to 21 schools in Terrebonne Parish in fiscal year 2014/2015. The schools participated in the Healthier US Schools Challenge by making changes to their school's nutrition environment; improving the quality of the foods served; providing students with more nutritious, healthy choices; and enhancing their physical activity programs. Because of their efforts, these schools received a \$500 award which was used to purchase kitchen supplies and physical education equipment.

The NSLP Equipment Assistance grant was received as part of the 2015 National School Lunch Program Equipment Assistance Grants for School Food Authorities. Grand Caillou Elementary and Village East received \$5,000 each based on the equipment requested through the program. The funding was approved in accordance with USDA grant requirements, giving priority to applications submitted for sites with higher percentages of free and reduced eligible students and those that did not receive an ARRA Equipment Grant in 2009 or a NSLP Equipment Grant in 2010.

Due to the uncertainty of funding, no estimate is made for 2017/2018.

Terrebonne Parish School Board
 Child Nutrition Program Fund Budget
 Local Revenues
 Fiscal Year 2017/2018

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
150-0000-515101-000-000-00-000-00-000	Interest Income	\$3,120	\$3,000	\$3,000
150-0000-516100-000-000-00-000-00-000	Lunch - Regular Price	599,992	301,175	250,000
150-0000-516101-000-000-00-000-00-000	Lunch - Reduced Price	49,944	28,000	16,000
150-0000-516102-000-000-00-000-00-000	Lunch - At Cost	110,848	27,000	110,000
150-0000-516104-000-000-00-000-00-000	Breakfast - Regular Price	100,489	35,000	30,000
150-0000-516105-000-000-00-000-00-000	Breakfast - Reduced Price	15,459	3,800	3,000
150-0000-516107-000-000-00-000-00-000	Breakfast - At Cost	1,849	1,000	2,000
150-0000-516108-000-000-00-000-00-000	Contract Meal Sales	216,765	220,000	220,000
150-0000-516200-000-000-00-000-00-000	Income From Extra Meals	63,675	18,000	30,000
150-0000-519990-000-000-00-000-00-000	Other Miscellaneous Revenues	65,637	50,000	50,000
150-0000-519997-000-000-00-000-00-000	Rebate	0	280	280
	Total Local Revenues	\$1,227,778	\$687,255	\$714,280

Terrebonne Parish School Board
 Child Nutrition Program Fund Budget
 State Revenues
 Fiscal Year 2017/2018

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
150-0000-531150-000-000-00-000-00-000	Minimum Foundation Program	\$140,544	\$145,314	\$145,314
Total State Revenues		\$140,544	\$145,314	\$145,314

Terrebonne Parish School Board
 Child Nutrition Program Fund Budget
 Federal Revenues
 Fiscal Year 2017/2018

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
150-0000-545150-000-000-00-000-00-000	School Food Service	\$7,065,365	\$8,078,742	\$8,300,000
150-0000-545150-000-305-00-000-00-000	School Food Service	0	10,000	0
150-0000-549200-000-000-00-000-00-000	Value of USDA Commodities	633,380	732,825	719,944
Total Federal Revenues		\$7,698,745	\$8,821,567	\$9,019,944

Terrebonne Parish School Board
 Child Nutrition Program Fund Budget
 Other Sources of Funds
 Fiscal Year 2017/2018

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
150-0000-552201-000-000-00-000-00-000	Salary & Benefit Transfer	\$380,459	\$342,445	\$350,706
150-0000-552203-000-000-00-000-00-000	Support Transfer From Fund 110	24,150	32,918	20,797
150-0000-552206-000-000-00-000-00-000	Interest Income Transfer	2,233	2,189	1,775
Total Sources of Funds		\$406,842	\$377,552	\$373,278

Terrebonne Parish School Board
Child Nutrition Program Fund Budget
Fiscal Year 2017/2018

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
3100 - Food Service Operations				
150-3100-612437-xxx-000-01-xxx-00-000	Substitute Cafeteria Worker	\$48,314	\$52,200	\$34,200
150-3100-612901-000-000-00-000-00-000	Forecast Adjustment	0	(50,000)	(50,000)
150-3100-613016-000-000-01-000-00-000	Extra Work-Warehouse	15,459	56,000	56,000
150-3100-613024-000-000-01-000-00-000	Extra Work-Food Truck	0	900	900
150-3100-615052-000-000-01-000-00-000	Stipend-In-Service Participant	0	500	500
150-3100-622000-xxx-000-02-xxx-00-000	FICA	2,996	3,234	2,119
150-3100-622500-xxx-000-02-xxx-00-000	Medicare Part A Expense	908	1,600	1,340
150-3100-623300-xxx-000-02-xxx-00-000	LA School Employees Rtmt-LSERS	4,669	15,425	15,288
150-3100-626001-xxx-000-02-xxx-00-000	Workers Comp Insurance	1,338	3,660	3,065
150-3100-633310-000-000-03-000-00-000	Financial Audit Fees	2,275	2,275	2,300
150-3100-633552-000-000-03-000-00-000	Medical Exams	4,441	8,000	5,000
150-3100-633561-000-000-03-000-00-000	Drug Testing-Other	0	100	100
150-3100-634018-000-000-04-000-00-000	System Software Maintenance	25,545	39,893	26,000
150-3100-642125-000-000-04-000-00-000	Garbage Disposal Service	115,662	120,000	120,000
150-3100-643018-000-000-04-000-00-000	Equipment Repair Service	102,732	200,000	200,000
150-3100-643022-000-000-04-000-00-000	Generator Maintenance	0	2,000	2,000
150-3100-643025-000-000-04-000-00-000	Pest Control Service	4,163	4,500	12,500
150-3100-643038-000-000-04-000-00-000	Alarm System Maintenance	0	240	240
150-3100-643048-000-000-04-000-00-000	Network Wiring Installation	0	1,000	1,000
150-3100-643060-000-000-04-000-00-000	Vehicle Repair Service	31,029	32,000	32,000
150-3100-643066-000-000-04-000-00-000	Equipment Moving Service	8,160	32,500	15,000
150-3100-644230-000-000-04-000-00-000	Copy Equipment Rental	476	800	800
150-3100-649100-000-000-04-000-00-000	Pre-Distribution Fee	36,346	52,500	62,000
150-3100-652151-000-000-05-000-00-000	General Liability Insurance	5,932	5,932	5,952
150-3100-652153-000-000-05-000-00-000	Board of Education Insurance	2,373	2,373	2,381
150-3100-652241-000-000-05-000-00-000	Building & Contents Coverage	118,281	122,326	122,326
150-3100-652242-000-000-05-000-00-000	Boiler and Machinery Policy	2,031	2,086	2,086
150-3100-652243-000-000-05-000-00-000	Flood Insurance Policy	17,157	18,873	18,384
150-3100-652352-000-000-05-000-00-000	Fleet Liability Insurance-Vehicles	5,967	6,063	6,063
150-3100-653032-000-000-05-000-00-000	Cellular Telephone Expense	1,784	1,900	2,000
150-3100-653033-000-000-05-000-00-000	Data Plan	3,400	3,141	3,400

Terrebonne Parish School Board
Child Nutrition Program Fund Budget
Fiscal Year 2017/2018

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
150-3100-653035-000-000-05-000-00-000	Radio Airtime & Maintenance	2,182	2,880	3,000
150-3100-655001-000-000-05-000-00-000	Forms Printing	3,579	7,000	5,000
150-3100-658201-000-000-05-000-00-000	Travel-Employee	22,994	29,000	29,000
150-3100-661050-000-000-06-000-00-000	General Office Supplies	2,638	4,000	4,500
150-3100-661052-000-000-06-000-00-000	Other Materials & Supplies	1,146	1,200	1,200
150-3100-661060-000-000-06-000-00-000	Equipment Repair Parts	15,830	10,000	3,000
150-3100-661063-000-000-06-000-00-000	Maintenance Supplies	0	1,200	1,400
150-3100-661074-000-000-06-000-00-000	Vehicle Maintenance/Repair Parts	2,095	2,000	2,000
150-3100-661077-000-000-06-000-00-000	Kitchen Materials and Supplies	395,382	410,000	350,000
150-3100-661077-xxx-235-06-000-00-000	Kitchen Materials and Supplies	5,902	0	0
150-3100-661510-000-000-06-000-00-000	Supplies-Technology Related	10,271	17,300	17,850
150-3100-662625-000-000-06-000-00-000	Gasoline & Diesel Fuel	12,490	50,000	50,000
150-3100-663110-000-000-06-000-00-000	Purchased Food Consumed	1,823,674	1,802,000	1,800,000
150-3100-663115-000-000-06-000-00-000	Purchased Bread Consumed	3,044	0	0
150-3100-663120-000-000-06-000-00-000	Purchased Juice Consumed	210,430	265,000	250,000
150-3100-663122-000-000-06-000-00-000	Purchased Fruit/Veg Consumed	107,383	196,100	180,000
150-3100-663125-000-000-06-000-00-000	Milk Consumed	768,995	1,060,000	1,000,000
150-3100-663210-000-000-06-000-00-000	USDA Commodities	628,373	732,825	719,994
150-3100-673107-000-000-07-000-00-000	Machinery-Equipment	164,921	288,938	226,000
150-3100-673107-017-305-07-000-00-000	Machinery-Equipment	0	5,000	0
150-3100-673107-039-305-07-000-00-000	Machinery-Equipment	0	5,000	0
150-3100-673222-000-000-07-000-00-000	Vehicles	0	0	24,000
3110 - Food Service District Office				
150-3110-612205-000-000-01-000-00-000	Seasonal Clerical	1,816	2,000	1,000
150-3110-612433-064-000-01-000-00-000	Substitute Secretary/Clerical	879	3,000	1,000
150-3110-613008-000-000-01-000-00-000	Extra Work-Clerical	81	100	100
150-3110-613016-064-000-01-000-00-000	Extra Work-Warehouse	0	200	200
150-3110-622000-000-000-02-000-00-000	FICA	167	136	74
150-3110-622500-000-000-02-000-00-000	Medicare Part A Expense	40	76	32
150-3110-623101-000-000-02-000-00-000	Teachers Retirement	21	26	26
150-3110-626001-000-000-02-000-00-000	Workers Comp Insurance	11	27	15

Terrebonne Parish School Board
Child Nutrition Program Fund Budget
Fiscal Year 2017/2018

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
3111 - Office of the District Supervisor				
150-3111-611119-064-000-01-000-00-000	Supervisor of Child Nutrition	82,453	82,049	82,153
150-3111-611401-064-000-01-000-00-000	Clerical/Secretarial	43,286	45,404	44,384
150-3111-611413-064-000-01-000-00-000	Accounting Clerk	18,800	20,890	20,890
150-3111-611813-064-000-01-000-00-000	Data Processing Programmer	48,853	48,953	49,053
150-3111-621000-064-000-02-000-00-000	Group Insurance Expense	45,194	54,866	46,202
150-3111-622500-064-000-02-000-00-000	Medicare Part A Expense	2,657	2,861	2,849
150-3111-623101-064-000-02-000-00-000	Teachers Retirement	50,862	50,311	52,264
150-3111-626001-064-000-02-000-00-000	Workers Comp Insurance	774	789	786
150-3111-658201-000-000-05-000-00-000	Travel-Employee	870	1,400	2,500
3112 - Office of the Assistant Supervisor				
150-3112-611155-064-000-01-000-00-000	Ambulatory CNP Manager	43,666	43,769	44,048
150-3112-621000-064-000-02-000-00-000	Group Insurance Expense	15,058	14,972	14,972
150-3112-622500-064-000-02-000-00-000	Medicare Part A Expense	616	635	639
150-3112-623101-064-000-02-000-00-000	Teachers Retirement	9,880	11,161	11,717
150-3112-626001-064-000-02-000-00-000	Workers Comp Insurance	1,441	1,444	1,454
150-3112-658201-000-000-05-000-00-000	Travel-Employee	358	250	200
3120 - Food Service Sites				
150-3120-611604-xxx-000-01-xxx-00-000	Cafeteria Worker	1,295,181	1,315,178	1,336,481
150-3120-611605-xxx-000-01-xxx-00-000	Part-Time CNP Worker	335,104	375,160	375,240
150-3120-611629-067-000-01-000-00-000	Part-Time Satellite Driver	6,646	7,080	7,080
150-3120-611631-067-000-01-000-00-000	Driver/General Laborer	40,163	37,932	38,117
150-3120-612455-067-000-01-000-00-000	Substitute Warehouse/Clerk	0	150	150
150-3120-613024-067-000-01-000-00-000	Extra Work-Food Truck	60	0	0
150-3120-613035-xxx-000-01-xxx-00-000	Extra Work-CNP Workers	1,111	1,390	1,390
150-3120-613036-xxx-000-01-xxx-00-000	CNP Worker Summer Feeding	0	9,600	0
150-3120-621000-xxx-000-02-xxx-00-000	Group Insurance Expense	832,866	817,885	848,882
150-3120-622000-xxx-000-02-xxx-00-000	FICA	21,194	23,710	23,715
150-3120-622500-xxx-000-02-xxx-00-000	Medicare Part A Expense	22,189	25,098	25,272
150-3120-623101-xxx-000-02-xxx-00-000	Teachers Retirement	327,776	330,245	347,505

One Cent Sales Tax Fund



**Terrebonne Parish School Board
One Cent Sales Tax Fund (1996)
Fiscal Year 2017/2018**

	2017/2018 Original Budget
<hr/>	
Revenues	
Local - Sales Tax	\$20,223,573
- Interest	<u>45,000</u>
Total Revenues	20,268,573
Expenditures	
Compensation & Benefits	15,662,322
Technology	1,342,526
Capital & Construction	16,310
Debt Service	<u>876,255</u>
Total Expenditures	17,897,413
Other Financing Sources (Uses)	
Other Uses of Funds	<u>(3,655,717)</u>
Total Other Financing Sources (Uses)	(3,655,717)
Net Change in Fund Balance	(1,284,557)
Fund Balance	
Beginning Fund Balance	5,313,940
Ending Fund Balance	
Restricted	
Salaries & Benefits	3,190,086
Technology/Construction	<u>839,297</u>
Total Ending Fund Balance	<u>\$4,029,383</u>

**Terrebonne Parish School Board
One Cent Sales Tax Fund (1996)
Fiscal Year 2017/2018**

	2017/2018 Original Budget
Revenues	
Local - Sales Tax	\$20,223,573
- Interest	<u>45,000</u>
Total Revenues	20,268,573
Expenditures	
Salaries	11,996,316
Employee Benefits	3,501,385
Purchased Services	943,418
Supplies	546,639
Property	33,400
Debt Service and Miscellaneous	<u>876,255</u>
Total Expenditures	17,897,413
Other Financing Sources (Uses)	
Other Uses of Funds	<u>(3,655,717)</u>
Total Other Financing Sources (Uses)	(3,655,717)
Net Change in Fund Balance	(1,284,557)
Fund Balance	
Beginning	5,313,940
Ending Fund Balance	
Restricted	
Salaries & Benefits	3,190,086
Technology/Construction	<u>839,297</u>
Total Ending Fund Balance	<u>\$4,029,383</u>

**Terrebonne Parish School Board
One Cent Sales Tax Fund (1996)
Fiscal Year 2017/2018**

	Actual	Revised	Original
	<u>2015/2016</u>	<u>2016/2017</u>	<u>2017/2018</u>
Revenues			
Local - Sales Tax	\$21,982,146	\$20,223,573	\$20,223,573
- Interest	<u>51,834</u>	<u>45,000</u>	<u>45,000</u>
Total Revenues	22,033,980	20,268,573	20,268,573
Expenditures			
Compensation & Benefits	16,665,406	15,793,198	15,662,322
Technology	2,984,428	1,196,046	1,342,526
Capital & Construction	580,987	416,060	16,310
Debt Service	<u>141,992</u>	<u>687,276</u>	<u>876,255</u>
Total Expenditures	20,372,813	18,092,580	17,897,413
Other Financing Sources (Uses)			
Other Sources of Funds	187,521	0	0
Other Uses of Funds	<u>(4,306,731)</u>	<u>(3,545,467)</u>	<u>(3,655,717)</u>
Total Other Financing Sources (Uses)	(4,119,210)	(3,545,467)	(3,655,717)
Net Change in Fund Balance	(2,458,043)	(1,369,474)	(1,284,557)
Fund Balance			
Beginning	9,141,457	6,683,414	5,313,940
Ending Fund Balance			
Restricted			
Salaries & Benefits	4,984,472	4,021,841	3,190,086
Technology/Construction	1,698,942	1,292,099	1,139,297
Total Ending Fund Balance	<u>\$6,683,414</u>	<u>\$5,313,940</u>	<u>\$4,029,383</u>

Terrebonne Parish School Board
One Cent Sales Tax Fund (1996)
Fiscal Year 2017/2018

SUMMARY OF REVENUES AND EXPENDITURES BY TAX ALLOCATION

	83%	17%	Total
	Salaries & Benefits	Technology Construction & Buildings	
	<hr/>	<hr/>	<hr/>
Revenues			
Local -Sales Tax	\$16,785,567	\$3,438,006	\$20,223,573
Interest	<u>45,000</u>	<u>0</u>	<u>45,000</u>
Total Revenues	16,830,567	3,438,006	20,268,573
Expenditures			
Compensation & Benefits	15,662,322	0	15,662,322
Technology	0	1,342,526	1,342,526
Capital and Construction	0	16,310	16,310
Debt Service	<u>0</u>	<u>876,255</u>	<u>876,255</u>
Total Expenditures	15,662,322	2,235,091	17,897,413
Other Financing Sources (Uses)			
Other Uses of Funds	<u>(2,000,000)</u>	<u>(1,655,717)</u>	<u>(3,655,717)</u>
Total Other Financing Sources (Uses)	(2,000,000)	(1,655,717)	(3,655,717)
Net Change in Fund Balance	(831,755)	(452,802)	(1,284,557)
Beginning Fund Balance	4,021,841	1,292,099	5,313,940
Ending Fund Balance, Restricted	<u>\$3,190,086</u>	<u>\$839,297</u>	<u>\$4,029,383</u>

Terrebonne Parish School Board
One Cent Sales Tax Fund Budget
Fiscal Year 2017/2018

One Cent Sales Tax Allocation

The One Cent Sales Tax Fund was created for the 1996/97 fiscal year pursuant to the authority conferred by School Board Resolution Number 1587 dated February 6, 1996; Resolution Number 1588 dated May 7, 1996; Ordinance Number 1589 dated May 7, 1996 and Ordinance Number 1590 dated May 7, 1996, all of which pertain to the proposition for a special election, the special election of Saturday, April 20, 1996, canvassing the returns of said election, and the levy of a One Cent Sales Tax in Terrebonne Parish effective on July 1, 1996. Certain pertinent sections of the Proposition and Resolutions are delineated below.

1. 83% of "Revenues" dedicated, appropriated and expended for paying increased compensation as outlined in the Salary Increase Schedules explained in Resolution No. 1587 adopted on February 6, 1996, and related employment costs of teachers and other full-time personnel to the extent that sufficient "Revenues" are available for such purposes except that management positions outlined in Resolution No. 1587 shall be excluded from any salary increases funded by the "Revenues"; salary "Revenues" and fund balance shall be appropriated and expended for absorbing deficits associated with the compensation and/or related employment costs defined herein, and/or for additional compensation increments and/or other employment costs;
2. 8-1/2% of "Revenues" dedicated, appropriated and expended for providing, operating and maintaining computers and high technology;
3. 8-1/2% of "Revenues" dedicated, appropriated and expended for replacement, repair and maintenance of roofs and mechanical equipment;

Interest earnings on "Revenues" shall be dedicated, appropriated and expended for compensation and/or related employment costs.

Revenues

Revenues consist of the gross receipts from the collection of the One Cent Sales Tax for the fiscal year and Interest Income earned on the deposits.

Expenditures

Proposed expenditures consist of Salaries and Benefits; Technology expenditures; Building Improvements consisting of replacement, repair and maintenance of roofs and other mechanical equipment; Debt Service; and Transfers Out.

Fund Balance

The Fund Balance in the One Cent Sales Tax Fund is comprised of two parts: Salaries & Benefits, and Technology, Construction & Building Improvements.

Terrebonne Parish School Board
One Cent Sales Tax Fund Budget
Fiscal Year 2017/2018

History of the One Cent Sales Tax

The voters of Terrebonne Parish passed the One Cent Sales Tax on April 20, 1996. The tax became effective on July 1, 1996.

The One Cent Sales Tax was divided according to three purposes: salaries and benefits (83%), technology (8.5%), and roofs and mechanical equipment (8.5%).

Beginning in the 1996-1997 fiscal year, the 83% salaries and benefits portion was used to fund an annual salary increase, plus related benefits, as follows:

- Instructional Personnel holding required Teaching Certification (Excluding Superintendent, Assistant Superintendent, Director, Supervisors, and General Foreman):
 - \$4,000 to full-time employees with 0-9 years of experience
 - \$4,400 to full-time employees with 10+ years of experience
- Non-Instructional Personnel (Excluding Bus Drivers)
 - \$3,000 to full-time employees
- School Bus Drivers
 - \$2,000 to full time school bus drivers

The following additional recurring salary increases have been implemented:

- Effective July 1, 1998, a 2% salary increase for all school board employees, as per Resolution No. 1586 dated February 6, 1996.
- Effective July 1, 2005, a \$350 salary increase for all school board employees by board action through adoption of the 2005/2006 original budget.
- Effective July 1, 2006, a 2% salary increase for all full-time school board employees by board action on April 4, 2006.
- Effective July 1, 2007, a 1% salary increase for all full-time school board employees by board action on February 26, 2007.

In October 2009, the citizens of Terrebonne Parish voted to rededicate the portion of the One Cent Sales Tax previously dedicated for Technology (8.5%) and Roofs/Mechanical Equipment (8.5%), including current Fund Balances in those areas. Those two portions of the sales tax continue to be dedicated to the previously approved purposes, and are now additionally available to pay for bonds issued for the purpose of acquiring land, and acquiring or constructing new school facilities.

Terrebonne Parish School Board
 One Cent Sales Tax Fund Budget
 Revenues
 Fiscal Year 2017/2018

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
170-0000-511313-000-000-00-000-00-000	1 Cent Sales Tax-Salary & Benefits	\$18,245,182	\$16,785,567	\$16,785,567
170-0000-511313-000-030-00-000-00-000	1 Cent Sales Tax-Technology	1,868,482	1,719,003	1,719,003
170-0000-511313-000-060-00-000-00-000	1 Cent Sales Tax-Capital & Construction	1,868,482	1,719,003	1,719,003
170-0000-515100-000-000-00-000-00-000	Earnings on Investments	17,851	18,000	18,000
170-0000-515101-000-000-00-000-00-000	Interest Income	27,143	27,000	27,000
170-0000-515320-000-000-00-000-00-000	Unrealized Gain/Loss on Investments	6,840	0	0
170-0000-552203-000-030-00-000-00-000	Support Transfer From Fund 110	187,521	0	0
Total Revenues		\$22,221,501	\$20,268,573	\$20,268,573

Terrebonne Parish School Board
 One Cent Sales Tax Fund Budget
 Salaries and Benefits - Project 000
 Fiscal Year 2017/2018

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
1100 - Regular Programs				
170-1105-611205-000-000-00-000-00-000	Kindergarten Teacher	\$408,960	\$392,694	\$376,866
170-1110-611208-000-000-00-000-00-000	Elementary Teacher (1-8)	3,426,943	3,242,919	3,199,650
170-1110-611224-000-000-00-000-00-000	Elementary Computer Lab Teacher	174,480	175,102	174,900
170-1110-611248-000-000-00-000-00-000	Instructional Interventionist	7,130	6,632	6,633
170-1110-611252-000-000-00-000-00-000	Focus Teacher	21,362	13,262	6,634
170-1110-612901-000-000-00-000-00-000	Forecast Adjustment	0	(48,000)	(48,000)
170-1130-611231-000-000-00-000-00-000	Secondary Teacher	1,294,386	1,200,354	1,133,665
170-1130-611234-000-000-00-000-00-000	Secondary Computer Lab Teacher	34,678	32,715	26,218
170-1130-611248-000-000-00-000-00-000	Instructional Interventionist	4,854	0	0
170-1130-611501-000-000-00-000-00-000	Paraprofessional	13,460	16,518	16,514
170-11xx-614001-000-000-00-000-00-000	Sabbatical Leave	2,155	11,933	0
170-11xx-622500-000-000-xx-000-00-000	Medicare Part A Expense	73,703	73,339	71,148
170-11xx-623101-000-000-xx-000-00-000	Teachers Retirement	1,380,941	1,292,255	1,305,465
170-11xx-623300-000-000-xx-000-00-000	LA School Employees Rtmt-LSERS	1,942	0	1,851
170-11xx-623903-000-000-xx-000-00-000	Optional Retirement Expense	7,350	4,986	3,332
170-11xx-623905-000-000-xx-000-00-000	LA State Employees Rtmt-LASERS	2,344	2,097	2,228
170-11xx-626001-000-000-xx-000-00-000	Workers Comp Insurance	21,566	20,368	19,764
1200 - Special Education				
170-1210-612901-000-000-00-000-00-000	Forecast Adjustment	0	(22,000)	(22,000)
170-1211-611241-000-000-00-000-00-000	Special Education Teacher	334,772	305,165	283,250
170-1211-611241-012-000-00-000-00-000	Special Education Teacher	6,353	5,569	5,569
170-1211-611241-048-000-00-000-00-000	Special Education Teacher	7,277	6,777	6,777
170-1211-611243-xxx-000-75-000-00-000	Homebound Teacher	21,073	19,849	19,881
170-1211-611501-000-000-00-000-00-000	Paraprofessional	349,734	393,633	398,546
170-1211-611501-012-000-00-000-00-000	Paraprofessional	4,504	4,130	4,129
170-1212-611240-000-000-00-000-00-000	Special Ed Support Teacher	491,323	498,705	478,394
170-1212-611240-012-000-00-000-00-000	Special Ed Support Teacher	7,130	6,632	6,634
170-1214-611242-000-000-00-000-00-000	Adaptive Physical Education	42,258	39,675	39,703
170-1216-611245-063-000-00-000-00-000	Early Steps Teacher	7,367	6,866	6,909
170-1216-611247-000-000-00-000-00-000	Special Ed Non-Cat Presch Teacher	115,524	113,899	101,556

Terrebonne Parish School Board
 One Cent Sales Tax Fund Budget
 Salaries and Benefits - Project 000
 Fiscal Year 2017/2018

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
170-1216-611505-000-000-00-000-00-000	Special Ed Non-Cat Presch Para	48,590	57,419	49,398
170-1220-611281-000-000-00-000-00-000	Gifted Teacher	139,371	139,457	139,902
170-1220-611283-000-000-00-000-00-000	Talented Teacher	13,020	12,451	12,471
170-12xx-622500-xxx-000-xx-000-00-000	Medicare Part A Expense	21,082	23,229	22,400
170-12xx-623101-xxx-000-xx-000-00-000	Teachers Retirement	405,916	408,063	406,691
170-12xx-623300-000-000-00-000-00-000	LA School Employees Rtmt-LSERS	1,296	0	0
170-12xx-623903-xxx-000-xx-000-00-000	Optional Retirement Expense	0	0	1,563
170-12xx-623905-xxx-000-xx-000-00-000	LA State Employees Rtmt-LASERS	2,337	2,091	2,219
170-12xx-626001-xxx-000-xx-000-00-000	Workers Comp Insurance	6,357	6,442	6,213
1300 - Career & Technical Education Programs				
170-1340-611235-000-000-00-000-00-000	Family & Consumer Science	43,374	49,832	44,218
170-1360-611237-000-000-00-000-00-000	Business & Administration	101,350	95,062	89,649
170-1370-611239-000-000-00-000-00-000	Health Science Teacher	20,413	24,735	24,784
170-1390-611238-000-000-00-000-00-000	Other Career & Technical Teacher	116,471	104,900	112,247
170-1390-611501-000-000-00-000-00-000	Paraprofessional	8,756	8,257	8,257
170-13xx-622500-000-000-00-000-00-000	Medicare Part A Expense	3,793	3,907	3,948
170-13xx-623101-000-000-00-000-00-000	Teachers Retirement	65,288	67,422	68,535
170-13xx-623300-000-000-00-000-00-000	LA School Employees Rtmt-LSERS	0	1,841	1,862
170-13xx-623903-000-000-00-000-00-000	Optional Retirement Expense	1,641	1,420	0
170-13xx-623905-000-000-00-000-00-000	LA State Employees Rtmt-LASERS	2,423	2,174	2,307
170-13xx-626001-000-000-00-000-00-000	Workers Comp Insurance	1,162	1,131	1,117
1400 - Other Instructional Programs				
170-1410-611266-000-000-00-000-00-000	Secondary Instr/Vocal Teacher	82,202	76,144	70,594
170-1410-611267-000-000-00-000-00-000	Elementary Instr Music Teacher	70,883	66,773	67,979
170-1480-611262-000-000-00-000-00-000	Alternative Program Teacher	59,082	12,307	6,739
170-1480-611262-012-000-00-000-00-000	Alternative Program Teacher	0	45,637	45,743
170-1480-611262-048-000-00-000-00-000	Alternative Program Teacher	14,544	18,563	18,599
170-1480-611264-000-000-00-000-00-000	In-School Intervention Teacher	50,495	41,242	42,093
170-1480-611264-012-000-00-000-00-000	In-School Intervention Teacher	0	5,569	5,569
170-1480-611501-000-000-00-000-00-000	Paraprofessional	4,345	8,232	8,242

Terrebonne Parish School Board
 One Cent Sales Tax Fund Budget
 Salaries and Benefits - Project 000
 Fiscal Year 2017/2018

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
170-1480-611501-048-000-00-000-00-000	Paraprofessional	4,378	0	0
170-1490-611272-000-000-00-000-00-000	JAG Teacher	14,303	13,210	13,214
170-14xx-622500-xxx-000-00-000-00-000	Medicare Part A Expense	4,069	4,075	3,947
170-14xx-623101-xxx-000-00-000-00-000	Teachers Retirement	70,558	73,359	72,403
170-14xx-626001-xxx-000-00-000-00-000	Workers Comp Insurance	1,202	1,151	1,114
1500 - Special Programs				
170-1510-611205-000-000-00-000-00-000	Kindergarten Teacher	26,058	11,694	11,732
170-1510-611208-000-000-00-000-00-000	Elementary Teacher (1-8)	81,855	90,991	91,742
170-1510-611231-000-000-00-000-00-000	Secondary Teacher	134	0	0
170-1510-611248-000-000-00-000-00-000	Instructional Interventionist	78,342	32,432	57,069
170-1510-611251-000-000-00-000-00-000	Title I Teacher	7,065	0	0
170-1510-611501-000-000-00-000-00-000	Paraprofessional	75,211	65,226	69,582
170-1520-611255-000-000-00-000-00-000	LEP Teacher	21,320	19,800	19,791
170-1520-611257-000-000-00-000-00-000	LEP Interpreter	7,067	6,598	6,595
170-1520-611501-000-000-00-000-00-000	Paraprofessional	8,669	8,181	8,188
170-1530-611271-000-000-00-000-00-000	Pre Kindergarten Teacher	347,200	312,037	312,486
170-1530-611501-000-000-00-000-00-000	Paraprofessional	220,422	201,592	201,713
170-15xx-622500-000-000-00-000-00-000	Medicare Part A Expense	11,007	10,458	10,898
170-15xx-623101-000-000-00-000-00-000	Teachers Retirement	215,262	189,831	204,528
170-15xx-623300-000-000-00-000-00-000	LA School Employees Rtmt-LSERS	1,323	0	0
170-15xx-623905-000-000-00-000-00-000	LA State Employees Rtmt-LASERS	1,610	1,472	1,562
170-15xx-626001-000-000-00-000-00-000	Workers Comp Insurance	3,494	2,993	3,115
1600 - Adult Education & Literacy Programs				
170-1600-611284-000-000-00-000-00-000	Adult Education Teacher	21,192	19,727	19,763
170-1600-611501-000-000-00-000-00-000	Paraprofessional	17,403	16,462	16,484
170-1600-622500-000-000-00-000-00-000	Medicare Part A	527	525	526
170-1600-623101-000-000-00-000-00-000	Teachers Retirement	10,151	9,228	9,642
170-1600-626001-000-000-00-000-00-000	Workers Comp Insurance	154	145	145

Terrebonne Parish School Board
 One Cent Sales Tax Fund Budget
 Salaries and Benefits - Project 000
 Fiscal Year 2017/2018

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
2100 - Support Services				
170-2111-611401-000-000-00-000-00-000	Clerical/Secretarial	9,463	8,963	8,961
170-2122-611305-000-000-00-000-00-000	Guidance Counselor	266,548	251,936	252,930
170-2122-611409-000-000-00-000-00-000	Guidance Secretary	26,740	25,449	25,460
170-2131-611144-000-000-00-000-00-000	Coordinator-Nurse	7,450	6,949	6,949
170-2134-611601-000-000-00-000-00-000	Nursing Assistant	16,703	16,279	16,317
170-2134-611841-000-000-00-000-00-000	Health Nurse	70,201	69,319	69,537
170-2140-611401-000-000-00-000-00-000	Clerical/Secretarial	9,206	8,808	8,807
170-2140-611425-000-000-00-000-00-000	Microfilm Clerk	4,474	4,405	4,405
170-2142-611325-000-000-00-000-00-000	Psychologist	69,616	67,131	67,833
170-2145-611331-000-000-00-000-00-000	Educational Diagnostician	80,537	75,383	75,424
170-2145-611339-000-000-00-000-00-000	Coordinator-Pupil Appraisal	8,247	6,986	6,991
170-2149-611323-000-000-00-000-00-000	Social Worker	36,588	34,168	34,165
170-2149-611323-012-000-00-000-00-000	Social Worker	6,288	6,612	6,767
170-2152-611301-000-000-00-000-00-000	Speech Therapist/Pathologist	84,824	80,204	80,255
170-2152-611303-000-000-00-000-00-000	Speech Therapist Assistant	76,854	69,818	70,040
170-2152-611329-000-000-00-000-00-000	Qualified Examiner/Speech Path	33,635	32,795	32,900
170-2153-611337-000-000-00-000-00-000	Audiologist	7,430	6,930	6,929
170-2154-611903-000-000-00-000-00-000	Special Education Interpreter	13,217	12,469	12,468
170-2161-611321-000-000-00-000-00-000	Occupational Therapist	14,065	13,451	13,487
170-2170-611335-000-000-00-000-00-000	Assistive Technologist	7,130	6,631	6,633
170-2180-611253-000-000-00-000-00-000	Migrant Teacher/Recruiter	7,030	0	0
170-2180-611371-000-000-00-000-00-000	Project Itinerant Liaison	6,366	5,937	5,955
170-2180-611509-000-000-00-000-00-000	Migrant Advocate	4,380	4,128	4,129
170-2180-611511-000-000-00-000-00-000	Parent Involvement Facilitator	0	0	6,531
170-2190-611355-000-000-00-000-00-000	Instr Technology Specialist	7,570	7,036	7,034
170-2180-611821-000-000-00-000-00-000	Migrant Recruiter	0	6,533	0
170-21xx-622500-000-000-00-000-00-000	Medicare Part A Expense	11,646	11,910	11,948
170-21xx-623101-000-000-00-000-00-000	Teachers Retirement	221,456	209,494	216,654
170-21xx-623905-000-000-00-000-00-000	LA State Employees Rtmt-LASERS	2,675	2,422	2,565
170-21xx-626001-000-000-00-000-00-000	Workers Comp Insurance	3,501	3,314	3,325

Terrebonne Parish School Board
 One Cent Sales Tax Fund Budget
 Salaries and Benefits - Project 000
 Fiscal Year 2017/2018

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
2200 - Instructional Staff Services				
170-2211-611375-000-000-00-000-00-000	Coordinator-Testing & Accountability	7,829	7,331	7,333
170-2211-611401-000-000-00-000-00-000	Clerical/Secretarial	9,461	8,963	8,962
170-2212-611363-000-000-00-000-00-000	Coordinator-Special Area	15,157	14,156	14,154
170-2212-611373-000-000-00-000-00-000	Facilitator-Special Area	42,631	40,913	41,009
170-2212-611401-000-000-00-000-00-000	Clerical/Secretarial	13,856	13,204	13,213
170-2214-611129-000-000-00-000-00-000	Turnaround Specialist	7,381	7,375	7,424
170-2214-611349-000-000-00-000-00-000	Reading Consultant	0	6,951	6,956
170-2214-611363-000-000-00-000-00-000	Coordinator-Special Area	7,436	0	0
170-2214-611367-000-000-00-000-00-000	Coordinator-Staff Development	7,874	7,374	7,374
170-2214-611369-000-000-00-000-00-000	Coordinator-Early Childhood	10,398	12,881	12,913
170-2214-611401-000-000-00-000-00-000	Clerical/Secretarial	17,248	17,692	17,692
170-2214-661822-000-000-00-000-00-000	Coordinator-Support Service	7,288	6,788	6,788
170-2216-611363-000-000-00-000-00-000	Coordinator-Special Area	8,092	7,592	7,592
170-2220-611347-000-000-61-000-00-000	Curriculum Specialist	28,599	27,155	27,229
170-2220-611352-000-000-00-000-00-000	STEM Coordinator	7,270	6,771	6,807
170-2220-611353-000-000-00-000-00-000	Master Teacher	51,574	40,429	40,501
170-2220-611354-000-000-00-000-00-000	Lead Teacher	20,740	25,102	19,756
170-2220-611356-000-000-00-000-00-000	Integration Specialist	14,358	0	0
170-2220-611357-000-000-00-000-00-000	Instructional Coach	172,657	178,008	171,567
170-2220-611358-000-000-00-000-00-000	Data Specialist	7,452	0	0
170-2252-611287-000-000-00-000-00-000	Elementary Librarian	172,283	163,322	162,814
170-2252-611288-000-000-00-000-00-000	Secondary Librarian	49,566	46,161	46,190
170-2259-611423-000-000-00-000-00-000	Media Center Clerk	4,655	4,405	4,403
170-2290-611361-000-000-00-000-00-000	Facilitator-Education Technology	7,348	7,037	7,036
170-2290-611363-000-000-00-000-00-000	Coordinator-Special Area	7,328	6,949	6,948
170-2290-611364-000-000-00-000-00-000	Grant Specialist	7,216	6,749	6,751
170-22xx-622500-000-000-xx-000-00-000	Medicare Part A Expense	9,290	9,311	9,139
170-22xx-623101-000-000-xx-000-00-000	Teachers Retirement	169,320	167,654	171,718
170-22xx-623903-000-000-xx-000-00-000	Optional Retirement Expense	1,782	1,489	1,558
170-22xx-626001-000-000-xx-000-00-000	Workers Comp Insurance	2,821	2,653	2,607

Terrebonne Parish School Board
 One Cent Sales Tax Fund Budget
 Salaries and Benefits - Project 000
 Fiscal Year 2017/2018

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
2300 - General Administration				
170-2310-631438-000-000-22-000-00-000	Sales Tax Collection Fee	162,759	154,621	154,621
170-2310-633310-000-000-21-000-00-000	Financial Audit Fees	5,374	5,500	5,500
170-2310-634058-000-000-21-000-00-000	Cash Management Fees	4,414	4,500	4,500
170-2312-611429-000-000-00-000-00-000	Receptionist/Switchboard Operator	4,511	4,310	4,319
170-2312-611431-000-000-00-000-00-000	Executive Assistant	7,132	6,632	6,632
170-2321-611421-000-000-00-000-00-000	Executive Secretary	5,358	5,107	5,148
170-2324-611417-000-000-00-000-00-000	Assist Superintendent Secretary	4,886	4,633	4,634
170-23xx-622500-000-000-xx-000-00-000	Medicare Part A Expense	205	203	205
170-23xx-623101-000-000-xx-000-00-000	Teachers Retirement	5,756	5,274	5,515
170-23xx-626001-000-000-xx-000-00-000	Workers Comp Insurance	85	83	84
2400 - School Administration				
170-2410-611141-000-000-00-000-00-000	Principal	270,655	251,226	250,657
170-2410-611141-012-000-00-000-00-000	Principal	7,749	7,252	7,254
170-2410-611405-000-000-00-000-00-000	School Clerical 12 Months	23,085	21,584	21,882
170-2410-611407-000-000-00-000-00-000	School Clerical Non 12 Months	164,538	157,101	161,659
170-2410-611407-012-000-00-000-00-000	School Clerical Non 12 Months	4,527	4,275	4,276
170-2420-611142-000-000-00-000-00-000	Assistant Principal	255,830	240,109	247,527
170-24xx-622500-xxx-000-00-000-00-000	Medicare Part A Expense	9,825	9,883	10,052
170-24xx-623101-xxx-000-00-000-00-000	Teachers Retirement	183,987	173,793	184,405
170-24xx-626001-xxx-000-00-000-00-000	Workers Comp Insurance	2,904	2,726	2,773
2500 - Business Services				
170-2511-611133-000-000-00-000-00-000	Chief Accountant	7,041	7,244	7,244
170-2511-611401-000-000-00-000-00-000	Clerical/Secretarial	4,577	4,633	4,635
170-2514-611411-000-000-00-000-00-000	Payroll Clerk	4,694	4,445	3,983
170-2514-611803-000-000-00-000-00-000	Payroll Manager	7,132	6,632	6,632
170-2514-611805-000-000-00-000-00-000	Accountant	7,219	6,718	6,718
170-2515-611413-000-000-00-000-00-000	Accounting Clerk	9,388	8,889	8,888
170-2515-611805-000-000-00-000-00-000	Accountant	34,301	31,851	32,326
170-2520-611124-000-000-00-000-00-000	Purchasing Agent	7,742	7,245	7,248

Terrebonne Parish School Board
 One Cent Sales Tax Fund Budget
 Salaries and Benefits - Project 000
 Fiscal Year 2017/2018

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
170-2520-611413-000-000-00-000-00-000	Accounting Clerk	1,111	0	0
170-2520-611433-000-000-00-000-00-000	Inventory Clerk	1,497	0	0
170-2520-611819-000-000-00-000-00-000	Buyer	5,225	7,000	5,800
170-2530-611151-000-000-00-000-00-000	Warehouse Manager	5,651	5,103	5,102
170-2530-611607-000-000-00-000-00-000	Warehouseman/ Commodity Clerk	9,298	9,108	8,848
170-2530-611631-000-000-00-000-00-000	Driver/General Laborer	9,230	8,754	8,761
170-2540-611401-000-000-00-000-00-000	Clerical/Secretarial	4,561	4,366	4,375
170-2590-611401-000-000-00-000-00-000	Clerical/Secretarial	4,732	4,483	4,481
170-25xx-622500-000-000-00-000-00-000	Medicare Part A Expense	1,443	1,488	1,466
170-25xx-623101-000-000-00-000-00-000	Teachers Retirement	22,735	22,129	22,773
170-25xx-623300-000-000-00-000-00-000	LA School Employees Rtmt-LSERS	7,302	6,270	6,268
170-25xx-623905-000-000-00-000-00-000	LA State Employees Rtmt-LASERS	1,436	0	0
170-25xx-626001-000-000-00-000-00-000	Workers Comp Insurance	1,195	1,132	1,119
2600 - Operations & Maintenance of Plant Services				
170-2610-611131-000-000-00-000-00-000	Plant Operations Manager	7,744	7,247	7,243
170-2610-611401-000-000-00-000-00-000	Clerical/Secretarial	4,732	4,481	4,482
170-2620-611611-000-000-00-000-00-000	General Maintenance Helper	39,169	39,331	39,326
170-2620-611621-000-000-00-000-00-000	Non 12 Month Custodian	25,719	24,520	24,524
170-2620-611623-000-000-00-000-00-000	Building Manager & Custodian	447,136	442,448	442,644
170-2620-611623-012-000-00-000-00-000	Building Manager & Custodian	4,558	4,310	4,308
170-2620-611701-000-000-00-000-00-000	General Maintenance Leaderman	5,710	5,103	5,100
170-2620-611705-000-000-00-000-00-000	Carpenter	30,966	32,232	32,373
170-2620-611707-000-000-00-000-00-000	Roofer	9,848	9,349	9,349
170-2620-611709-000-000-00-000-00-000	Mason	4,896	4,670	4,674
170-2620-611711-000-000-00-000-00-000	Plumber	8,119	9,735	9,734
170-2620-611713-000-000-00-000-00-000	HVAC Technician	17,342	28,266	28,269
170-2620-611717-000-000-00-000-00-000	Electrician	7,490	9,675	9,681
170-2620-612901-000-000-00-000-00-000	Forecast Adjustment	0	(17,000)	(17,000)
170-2630-611719-000-000-00-000-00-000	Grounds Care Personnel	4,802	4,557	4,563
170-26xx-622500-000-000-00-000-00-000	Medicare Part A Expense	8,433	9,075	9,080
170-26xx-623101-000-000-00-000-00-000	Teachers Retirement	1,244	2,991	3,119

Terrebonne Parish School Board
 One Cent Sales Tax Fund Budget
 Salaries and Benefits - Project 000
 Fiscal Year 2017/2018

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
170-26xx-623300-000-000-00-000-00-000	LA School Employees Rtmt-LSERS	175,625	167,675	169,614
170-26xx-626001-000-000-00-000-00-000	Workers Comp Insurance	20,040	20,315	20,327
2700 - Student Transportation Services				
170-2710-611401-000-000-00-000-00-000	Clerical/Secretarial	4,654	4,405	4,405
170-2710-611704-000-000-00-000-00-000	Dispatcher-Fleet Operations	5,099	4,881	4,883
170-2710-611721-000-000-00-000-00-000	Coordinator-Fleet Operations	7,178	6,931	6,931
170-2721-611633-000-000-00-000-00-000	Transportation Driver	79,090	76,055	76,057
170-2721-611635-000-000-00-000-00-000	Regular Education Bus Driver	389,867	387,284	387,130
170-2721-612901-000-000-00-000-00-000	Forecast Adjustment	0	(13,000)	(13,000)
170-2731-611637-000-000-00-000-00-000	Special Education Bus Driver	51,073	48,891	48,612
170-2732-611541-000-000-00-000-00-000	Special Education Bus Attendant	56,938	60,850	60,865
170-27xx-622500-000-000-00-000-00-000	Medicare Part A Expense	8,006	8,545	8,539
170-27xx-623101-000-000-00-000-00-000	Teachers Retirement	119	3,012	3,142
170-27xx-623300-000-000-00-000-00-000	LA School Employees Rtmt-LSERS	174,094	156,823	158,432
170-27xx-623903-000-000-00-000-00-000	Optional Retirement Expense	0	0	839
170-27xx-623905-000-000-00-000-00-000	LA State Employee Rtmt-LASERS	50	830	0
170-27xx-626001-000-000-00-000-00-000	Workers Comp Insurance	28,951	28,405	28,384
2800 - Central Services				
170-2821-611823-000-000-00-000-00-000	Public Information Officer	6,162	6,934	6,933
170-2833-611401-000-000-00-000-00-000	Clerical/Secretarial	23,786	22,545	22,555
170-2833-611832-000-000-00-000-00-000	Retirement Specialist	7,099	6,631	6,632
170-2843-611813-000-000-00-000-00-000	Data Processing Programmer	14,137	13,162	11,896
170-2845-611136-000-000-00-000-00-000	Network System Administrator	7,742	7,245	7,242
170-2845-611401-000-000-00-000-00-000	Clerical/Secretarial	4,654	4,405	4,404
170-2845-611809-000-000-00-000-00-000	Network System Engineer	6,999	6,530	6,529
170-2845-611811-000-000-00-000-00-000	Technical Support Specialist	20,561	18,763	19,613
170-28xx-622500-000-000-00-000-00-000	Medicare Part A Expense	1,251	1,251	1,244
170-28xx-623101-000-000-00-000-00-000	Teachers Retirement	23,970	21,985	22,824
170-28xx-626001-000-000-00-000-00-000	Workers Comp Insurance	366	346	344

Terrebonne Parish School Board
 One Cent Sales Tax Fund Budget
 Salaries and Benefits - Project 000
 Fiscal Year 2017/2018

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
3000 - Operation of Non-Instructional Services				
170-3111-611401-000-000-00-000-00-000	Clerical/Secretarial	9,229	9,091	8,731
170-3111-611413-000-000-00-000-00-000	Accounting Clerk	3,584	4,445	4,445
170-3111-611813-000-000-00-000-00-000	Data Processing Programmer	7,220	6,719	6,718
170-3112-611155-000-000-00-000-00-000	Ambulatory CNP Manager	8,514	8,822	8,825
170-3120-611604-000-000-00-000-00-000	Cafeteria Worker	425,781	408,130	408,815
170-3120-611631-000-000-00-000-00-000	Driver/General Laborer	9,386	8,730	8,733
170-3121-611156-000-000-00-000-00-000	Cafeteria Manager	98,591	93,142	93,148
170-3122-611157-000-000-00-000-00-000	Assistant Cafeteria Manager	34,613	32,650	32,660
170-3122-611158-000-000-00-000-00-000	Satellite School Facilitator	47,321	44,654	44,665
170-31xx-622500-000-000-00-000-00-000	Medicare Part A Expense	8,447	8,880	8,884
170-31xx-623101-000-000-00-000-00-000	Teachers Retirement	159,522	152,884	157,418
170-31xx-623103-000-000-00-000-00-000	Teachers Retirement-Plan A	2,693	2,488	2,156
170-31xx-623300-000-000-00-000-00-000	LA School Employees Rmtmt-LSERS	2,835	2,383	4,566
170-31xx-626001-000-000-00-000-00-000	Workers Comp Insurance	20,675	19,753	19,776
5000 - Debt Service & Other Uses of Funds				
170-5200-693242-000-000-00-000-00-000	Support Transfer	3,000,000	2,000,000	2,000,000
	Total Salaries & Benefits	\$19,665,406	\$17,793,198	\$17,662,322

Terrebonne Parish School Board
 One Cent Sales Tax Fund Budget
 Technology - Project 030
 Fiscal Year 2017/2018

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
1100 - Regular Programs				
170-1100-634004-000-030-00-000-00-000	Installation/Support Fees	\$460	\$1,500	\$1,500
170-1100-634018-000-030-00-000-00-000	Equipment Repair Service	11,018	8,000	8,000
170-1100-653015-000-030-00-000-00-000	Data Circuits	190,410	61,049	55,162
170-1100-653025-000-030-00-000-00-000	Internet Services	74,106	17,324	6,597
170-1100-653038-000-030-00-000-00-000	Software Access License	1,136,416	0	30,000
170-1100-661510-000-030-00-000-00-000	Supplies-Technology Related	730,977	200,000	500,000
170-1100-673410-000-030-00-000-00-000	Technology Hardware Equipment	13,396	81,600	23,400
1410 - Co-Curricular Activities				
170-1410-653038-000-030-00-000-00-000	Web Based Access Licenses	3,975	4,500	4,500
2111 - Supervision of Attendance/Social Work				
170-2111-661510-000-030-00-000-00-000	Supplies-Technology Related	330	363	0
2211 - Regular Education-Elementary/Secondary Programs				
170-2211-653033-000-030-00-000-00-000	Data Plan	0	480	0
170-2211-661510-000-030-00-000-00-000	Supplies-Technology Related	2,536	0	0
2212 - Special Education Programs				
170-2212-661510-000-030-00-000-00-000	Supplies-Technology Related	330	0	0
2214 - Other Special Programs				
170-2214-661510-000-030-00-000-00-000	Supplies-Technology Related	1,543	0	0
2220 - Instruction and Curriculum Development Services				
170-2220-653033-000-030-00-000-00-000	Data Plan	0	480	0
170-2220-661510-000-030-00-000-00-000	Supplies-Technology Related	990	0	0
2231 -Instructional Staff Training-Regular Education				
170-2231-632012-000-030-00-000-00-000	Consultant Services	12,998	33,000	15,000
170-2231-661510-000-030-00-000-00-000	Supplies-Technology Related	952	1,000	1,000

Terrebonne Parish School Board
 One Cent Sales Tax Fund Budget
 Technology - Project 030
 Fiscal Year 2017/2018

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
2252 - School Library/Media Services				
170-2252-634014-000-030-00-000-00-000	Off Site Software Hosting Svc	0	0	8,500
170-2252-634019-000-030-00-000-00-000	Application Software Maintenance	41,916	49,223	41,223
170-2252-653038-000-030-00-000-00-000	Software Access License	0	23,000	24,000
2290 - Other Instructional Staff Services				
170-2290-653033-000-030-00-000-00-000	Data Plan	0	480	0
2310 - Board of Education Services				
170-2310-631438-000-030-22-000-00-000	Sales Tax Collection Fees	16,668	15,835	15,835
170-2310-633310-000-030-21-000-00-000	Financial Audit Fees	550	550	475
170-2310-634019-000-030-21-000-00-000	Application Software Maintenance	22,266	24,500	24,500
2312 - Board Secretary/Clerk Services				
170-2312-661510-000-030-00-000-00-000	Supplies-Technology Related	1,117	0	0
2321 - Office of Superintendent Services				
170-2321-661510-000-030-00-000-00-000	Supplies-Technology Related	995	0	0
2324 - Office of Assistant Superintendent Services				
170-2324-661510-000-030-00-000-00-000	Supplies-Technology Related	3,968	726	0
2400 - School Administration				
170-2400-634019-000-030-00-000-00-000	Application Software Maintenance	1,505	1,200	1,200
2500 - Business Services				
170-2510-653033-000-030-00-000-00-000	Data Plan	0	480	0
170-25xx-661510-000-030-00-000-00-000	Supplies-Technology Related	1,025	0	0
170-2510-673410-000-030-00-000-00-000	Equipment-Technology Hardware	0	19,000	0

Terrebonne Parish School Board
 One Cent Sales Tax Fund Budget
 Technology - Project 030
 Fiscal Year 2017/2018

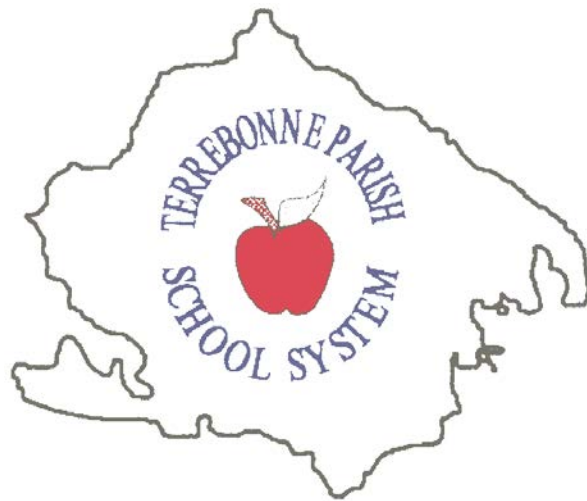
Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
2520 - Purchasing Services				
170-2520-653038-000-030-00-000-00-000	Software Access License	54,585	54,585	54,585
2600 - Operations & Maintenance of Plant Services				
170-2620-643048-000-030-00-000-00-000	Network Wiring Installation	99,507	52,000	20,000
2820 - Information Services				
170-2820-661510-000-030-00-000-00-000	Supplies-Technology Related	527	0	0
2821 - Supervision - Information Services				
170-2821-661510-000-030-00-000-00-000	Supplies-Technology Related	1,113	0	0
2830 - Personnel/Human Resource Services				
170-2830-643047-000-030-00-000-00-000	Hardware Maintenance	0	142	0
170-2830-653038-000-030-00-000-00-000	Software Access License	28,337	30,000	30,000
2833 - Personnel/Human Resource - Information Services				
170-2833-661510-000-030-00-000-00-000	Supplies-Technology Related	0	639	639
2840 - Administrative Technology Services				
170-2840-634018-000-030-00-000-00-000	System Software Maintenance	7,476	7,510	7,510
170-2840-634019-000-030-00-000-00-000	Application Software Maintenance	220,370	234,000	234,000
170-2840-643047-000-030-00-000-00-000	Hardware Maintenance	7,800	7,800	7,800
170-2840-661510-000-030-00-000-00-000	Supplies-Technology Related	24,269	25,000	25,000
2845 - Network Support				
170-2845-634004-000-030-00-000-00-000	Installation/Support Fees	0	10,000	1,000
170-2845-643047-000-030-00-000-00-000	Equipment Repair Service	0	12,000	6,000
170-2845-643047-000-030-00-000-00-000	Hardware Maintenance	45,149	120,000	148,000
170-2845-653033-000-030-00-000-00-000	Data Plan	0	480	0
170-2845-653038-000-030-00-000-00-000	Software Access License	34,698	14,700	15,000
170-2845-653054-000-030-00-000-00-000	Subscription Access Fee	2,129	2,900	2,100

Terrebonne Parish School Board
 One Cent Sales Tax Fund Budget
 Technology - Project 030
 Fiscal Year 2017/2018

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
170-2845-661510-000-030-00-000-00-000	Supplies-Technology Related	78,201	50,000	20,000
170-2845-673410-000-030-00-000-00-000	Technology Hardware Equipment	108,703	30,000	10,000
3100 - Supervision-Student Transportation				
170-3100-661510-000-030-00-000-00-000	Supplies-Technology Related	1,117	0	0
Total Technology Project		\$2,984,428	\$1,196,046	\$1,342,526

Terrebonne Parish School Board
 One Cent Sales Tax Fund Budget
 Capital Projects - Project 060
 Fiscal Year 2017/2018

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
2310 - Board of Education Services				
170-2310-634138-000-060-22-000-00-000	Sales Tax Collection Fees	16,668	15,835	15,835
170-2310-633310-000-060-21-000-00-000	Financial Audit Fees	550	550	475
170-2310-681028-000-060-00-000-00-000	Dues and Fees	2,625	0	0
4300 - Architecture & Engineering Services				
170-4300-633435-001-060-00-000-00-000	Architect Fees	22,865	40,000	0
170-4300-633435-006-060-00-000-00-000	Architect Fees	6,990	0	0
170-4300-633435-017-060-00-000-00-000	Architect Fees	38,673	0	0
4600 - Building Improvement				
170-4600-645145-001-060-00-000-00-000	Roof Replacement	0	359,675	0
170-4600-645145-006-060-00-000-00-000	Roof Replacement	173,216	0	0
170-4600-645150-017-060-00-000-00-000	HVAC System	319,400	0	0
5100 - Debt Service				
170-5100-683222-000-060-00-000-00-000	Interest Expense on Debt	141,992	687,276	876,255
5200 - Fund Transfers				
170-5200-693240-000-060-00-000-00-000	Sinking Fund Transfer	1,306,731	1,545,467	1,655,717
Total Capital Projects		\$2,029,710	\$2,648,803	\$2,548,282



½ Cent Sales Tax Fund



**Terrebonne Parish School Board
1/2 Cent Sales Tax Fund (2014)
Fiscal Year 2017/2018**

	2017/2018 Original Budget
<hr/>	
Revenues	
Local - Sales Tax	\$9,932,207
- Interest	<u>18,000</u>
Total Revenues	9,950,207
Expenditures	
Salaries	7,228,000
Employee Benefits	2,100,144
Purchased Services	<u>105,700</u>
Total Expenditures	9,433,844
Other Financing Sources (Uses)	
Other Uses of Funds	<u>(1,000,000)</u>
Total Other Financing Sources (Uses)	(1,000,000)
Net Change in Fund Balance	(483,637)
Fund Balance	
Beginning Fund Balance	2,579,261
Ending Fund Balance	
Restricted, Salaries & Benefits	<u>\$2,095,624</u>

**Terrebonne Parish School Board
1/2 Cent Sales Tax Fund (2014)
Fiscal Year 2017/2018**

	2017/2018 Original Budget
<hr/>	
Revenues	
Local - Sales Tax	\$9,932,207
- Interest	<u>18,000</u>
Total Revenues	9,950,207
 Expenditures	
Instructional	6,235,402
Instructional Support Services	2,796,880
Operation of Non-Instructional Services	<u>401,562</u>
Total Expenditures	9,433,844
 Other Financing Sources (Uses)	
Other Uses of Funds	<u>(1,000,000)</u>
Total Other Financing Sources (Uses)	(1,000,000)
 Net Change in Fund Balance	 (483,637)
 Fund Balance	
Beginning Fund Balance	2,579,261
 Ending Fund Balance	
Restricted, Salaries & Benefits	<u>\$2,095,624</u>

**Terrebonne Parish School Board
1/2 Cent Sales Tax Fund (2014)
Fiscal Year 2017/2018**

	Actual	Revised	Original
	<u>2015/2016</u>	<u>2016/2017</u>	<u>2017/2018</u>
Revenues			
Local - Sales Tax	\$10,795,877	\$9,932,207	\$9,932,207
- Interest	<u>20,260</u>	<u>18,000</u>	<u>18,000</u>
Total Revenues	10,816,137	9,950,207	9,950,207
Expenditures			
Salaries	7,260,752	7,371,221	7,228,000
Employee Benefits	2,034,567	2,074,312	2,100,144
Purchased Services	<u>98,747</u>	<u>105,700</u>	<u>105,700</u>
Total Expenditures	9,394,066	9,551,233	9,433,844
Other Financing Sources (Uses)			
Other Uses of Funds	<u>0</u>	<u>(2,000,000)</u>	<u>(1,000,000)</u>
Total Other Financing Sources (Uses)	0	(2,000,000)	(1,000,000)
Net Change in Fund Balance	1,422,071	(1,601,026)	(483,637)
Fund Balance			
Beginning Fund Balance	2,758,216	4,180,287	2,579,261
Ending Fund Balance			
Restricted, Salaries & Benefits	<u>\$4,180,287</u>	<u>\$2,579,261</u>	<u>\$2,095,624</u>

Terrebonne Parish School Board
1/2 Cent Sales Tax Fund Budget
Fiscal Year 2017/2018

1/2 Cent Sales Tax Allocation

The 1/2 Cent Sales Tax Fund was created for the 2015/2016 fiscal year pursuant to the authority conferred by School Board Resolution Number 1867; Ordinance Number 1868, which pertain to the proposition for a special election, the special election of Saturday, December 6, 2014, canvassing the returns of said election, and the levy of a 1/2 Cent Sales Tax in Terrebonne Parish effective on April 1, 2015.

The proceeds of the tax are to be dedicated and used for paying salaries and benefits for teachers and other personnel employed by Terrebonne Parish School Board; including, starting the fiscal year beginning July 1, 2015, an initial salary increase of \$4,000 per year for employees whose salary is based on teacher pay scales and an initial salary increase of \$2,000 per year for other full time employees.

Interest earnings on "Revenues" shall be dedicated, appropriated and expended for compensation and/or related employment costs.

Revenues

Revenues consist of the gross receipts from the collection of the 1/2 Cent Sales Tax for the fiscal year and Interest Income earned on the deposits.

Expenditures

Proposed expenditures consist of Salaries and Benefits.

Fund Balance

The Fund Balance in the 1/2 Cent Sales Tax Fund is to be used for salaries and benefits of employees.

History of the 1/2 Cent Sales Tax

The voters of Terrebonne Parish passed the 1/2 Cent Sales Tax on December 6, 2014. The tax became effective on April 1, 2015.

Salary increases effective July 1, 2015 were as follows:

- Full-time personnel whose pay is based on teacher pay scales
 - \$4,000
- All other full-time personnel
 - \$2,000

Terrebonne Parish School Board
1/2 Cent Sales Tax Fund Budget
Salaries and Benefits
Fiscal Year 2017/2018

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
1100 - Regular Programs				
180-1100-612901-000-000-00-000-00-000	Forecast Adjustment	\$0	(\$24,000)	\$0
180-1105-611205-000-000-00-000-00-000	Kindergarten Teacher	243,959	252,023	240,000
180-1110-611208-000-000-00-000-00-000	Elementary Teacher (1-8)	2,060,004	2,099,151	2,058,000
180-1110-611224-000-000-00-000-00-000	Elementary Computer Lab Teacher	99,355	108,008	108,000
180-1110-611248-000-000-00-000-00-000	Instructional Interventionist	3,999	4,002	4,000
180-1110-611252-000-000-00-000-00-000	Focus Teacher	12,003	8,000	4,000
180-1110-612901-000-000-00-000-00-000	Forecast Adjustment	0	0	(24,000)
180-1110-614001-000-000-00-000-00-000	Sabbatical Leave	1,299	2,530	0
180-1130-611231-000-000-00-000-00-000	Secondary Teacher	770,526	768,476	720,000
180-1130-611234-000-000-00-000-00-000	Secondary Computer Lab Teacher	19,945	20,003	16,000
180-1130-611248-000-000-00-000-00-000	Instructional Interventionist	2,702	0	0
180-1130-611501-000-000-00-000-00-000	Paraprofessional	6,157	8,000	8,000
180-1130-614001-000-000-00-000-00-000	Sabbatical Leave	0	4,687	0
180-11xx-622500-000-000-xx-000-00-000	Medicare Part A Expense	43,937	47,178	45,497
180-11xx-623101-000-000-xx-000-00-000	Teachers Retirement	826,560	831,009	835,571
180-11xx-623300-000-000-xx-000-00-000	LA School Employee Rtmt-LSERS	1,209	0	0
180-11xx-623903-000-000-xx-000-00-000	Optional Retirement Expense	4,581	3,213	2,201
180-11xx-623905-000-000-xx-000-00-000	LA State Employee Rtmt-LASERS	1,479	1,432	1,517
180-11xx-626001-000-000-xx-000-00-000	Workers Comp Insurance	12,853	13,100	12,636
1200 - Special Education				
180-1210-612901-000-000-00-000-00-000	Forecast Adjustment	0	(11,000)	(11,000)
180-1211-611241-000-000-00-000-00-000	Special Education Teacher	194,836	193,756	176,000
180-1211-611241-012-000-00-000-00-000	Special Education Teacher	4,049	3,999	4,000
180-1211-611241-048-000-00-000-00-000	Special Education Teacher	3,999	3,998	4,000
180-1211-611243-000-000-75-000-00-000	Homebound Teacher	11,856	12,003	12,000
180-1211-611501-000-000-00-000-00-000	Paraprofessional	161,573	191,720	194,000
180-1211-611501-012-000-00-000-00-000	Paraprofessional	2,061	2,000	2,000
180-1212-611240-000-000-00-000-00-000	Special Ed Support Teacher	290,922	313,181	300,000
180-1212-611240-012-000-00-000-00-000	Special Ed Support Teacher	3,998	4,000	4,000
180-1214-611242-000-000-00-000-00-000	Adaptive Physical Education	24,016	24,011	24,000
180-1216-611245-063-000-00-000-00-000	Early Steps Teacher	4,000	4,001	4,000

Terrebonne Parish School Board
1/2 Cent Sales Tax Fund Budget
Salaries and Benefits
Fiscal Year 2017/2018

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
180-1216-611247-000-000-00-000-00-000	Special Ed Non-Cat Presch Teacher	68,677	71,987	64,000
180-1216-611505-000-000-00-000-00-000	Special Ed Non-Cat Presch Para	22,362	28,005	24,000
180-1220-611281-000-000-00-000-00-000	Gifted Teacher	85,010	88,007	88,000
180-1220-611283-000-000-00-000-00-000	Talented Teacher	7,712	7,997	8,000
180-12xx-622500-xxx-000-xx-000-00-000	Medicare Part A Expense	11,747	13,697	13,108
180-12xx-623101-xxx-000-xx-000-00-000	Teachers Retirement	226,261	240,379	237,348
180-12xx-623300-xxx-000-xx-000-00-000	LA School Employee Rtmt-LSERS	604	0	0
180-12xx-623903-xxx-000-xx-000-00-000	Optional Retirement Expense	0	0	1,064
180-12xx-623905-xxx-000-xx-000-00-000	LA State Employees Rtmt-LASERS	1,479	1,431	1,516
180-12xx-626001-xxx-000-xx-000-00-000	Workers Comp Insurance	3,538	3,795	3,632
1300 - Career & Technical Education Programs				
180-1340-611235-000-000-00-000-00-000	Family & Consumer Science	25,768	32,363	28,000
180-1360-611237-000-000-00-000-00-000	Business & Administration	59,604	59,998	56,000
180-1370-611239-000-000-00-000-00-000	Health Science Teacher	11,995	16,006	16,000
180-1390-611238-000-000-00-000-00-000	Other Career & Technical Teacher	65,973	64,018	68,000
180-1390-611501-000-000-00-000-00-000	Paraprofessional	4,001	4,002	4,000
180-13xx-622500-000-000-00-000-00-000	Medicare Part A Expense	2,182	2,441	2,436
180-13xx-623101-000-000-00-000-00-000	Teachers Retirement	37,585	41,917	42,112
180-13xx-623300-000-000-00-000-00-000	LA School Employees Rtmt-LSERS	0	1,093	1,104
180-13xx-623903-000-000-00-000-00-000	Optional Retirement Expense	1,128	1,020	0
180-13xx-623905-000-000-00-000-00-000	LA State Employees Rtmt-LASERS	1,479	1,433	1,517
180-13xx-626001-000-000-00-000-00-000	Workers Comp Insurance	668	705	688
1400 - Other Instructional Programs				
180-1410-611266-000-000-00-000-00-000	Secondary-Instr/Vocal Teacher	48,088	47,994	44,000
180-1410-611267-000-000-00-000-00-000	Elementary-Instr Music Teacher	41,794	43,998	44,000
180-1480-611262-000-000-00-000-00-000	Alternative Program Teacher	34,505	8,000	4,000
180-1480-611262-012-000-00-000-00-000	Alternative Program Teacher	0	27,993	28,000
180-1480-611262-048-000-00-000-00-000	Alternative Program Teacher	7,998	11,780	12,000
180-1480-611264-000-000-00-000-00-000	In-School Intervention Teacher	29,254	26,857	28,000
180-1480-611264-012-000-00-000-00-000	In-School Intervention Teacher	0	3,999	4,000
180-1480-611501-000-000-00-000-00-000	Paraprofessional	2,001	4,000	4,000

Terrebonne Parish School Board
1/2 Cent Sales Tax Fund Budget
Salaries and Benefits
Fiscal Year 2017/2018

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
180-1480-611501-048-000-00-000-00-000	Paraprofessional	2,000	0	0
180-1490-611272-000-000-00-000-00-000	JAG Teacher	8,098	8,014	8,000
180-14xx-622500-000-000-00-000-00-000	Medicare Part A Expense	2,350	2,590	2,491
180-14xx-623101-000-000-00-000-00-000	Teachers Retirement	40,998	46,572	45,696
180-14xx-626001-000-000-00-000-00-000	Workers Comp Insurance	694	730	703
1500 - Special Programs				
180-1510-611205-000-000-00-000-00-000	Kindergarten Teacher	15,975	7,998	8,000
180-1510-611208-000-000-00-000-00-000	Elementary Teacher (1-8)	51,463	59,994	60,000
180-1510-611231-000-000-00-000-00-000	Secondary Teacher	83	0	0
180-1510-611248-000-000-00-000-00-000	Instructional Interventionist	44,646	20,013	36,000
180-1510-611251-000-000-00-000-00-000	Title I Teacher	4,002	0	34,000
180-1510-611501-000-000-00-000-00-000	Paraprofessional	34,423	31,843	0
180-1520-611255-000-000-00-000-00-000	LEP Teacher	12,043	12,001	12,000
180-1520-611257-000-000-00-000-00-000	LEP Interpreter	4,005	4,000	4,000
180-1520-611501-000-000-00-000-00-000	Paraprofessional	4,007	4,005	4,000
180-1530-611271-000-000-00-000-00-000	Pre Kindergarten Teacher	202,711	196,016	196,000
180-1530-611501-000-000-00-000-00-000	Paraprofessional	101,082	98,041	98,000
180-15xx-622500-000-000-00-000-00-000	Medicare Part A Expense	6,019	6,089	6,352
180-15xx-623101-000-000-00-000-00-000	Teachers Retirement	117,319	110,136	118,957
180-15xx-622330-000-000-00-000-00-000	LA School Employee Rtmt-LSERS	604	0	0
180-15xx-623905-000-000-00-000-00-000	LA State Employees Rtmt-LASERS	739	716	758
180-15xx-626001-000-000-00-000-00-000	Workers Comp Insurance	1,898	1,735	1,808
1600 - Adult Education & Literacy Programs				
180-1600-611284-000-000-00-000-00-000	Adult Education Teacher	11,998	11,995	12,000
180-1600-611501-000-000-00-000-00-000	Paraprofessional	7,978	8,000	8,000
180-1600-622500-000-000-00-000-00-000	Medicare Part A	272	290	290
180-1600-623101-000-000-00-000-00-000	Teachers Retirement	5,254	5,099	5,320
180-1600-626001-000-000-00-000-00-000	Workers Comp Insurance	80	80	80
2100 - Support Services				
180-2111-611116-000-000-00-000-00-000	Supervisor-Child Welfare	8,004	7,997	8,000

Terrebonne Parish School Board
 1/2 Cent Sales Tax Fund Budget
 Salaries and Benefits
 Fiscal Year 2017/2018

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
180-2111-611401-000-000-00-000-00-000	Clerical/Secretarial	4,001	3,999	4,000
180-2122-611305-000-000-00-000-00-000	Guidance Counselor	150,064	151,986	152,000
180-2122-611409-000-000-00-000-00-000	Guidance Secretary	11,906	12,002	12,000
180-2131-611144-000-000-00-000-00-000	Coordinator-Nurse	4,000	4,000	4,000
180-2134-611601-000-000-00-000-00-000	Nursing Assistant	6,758	6,001	8,000
180-2134-611841-000-000-00-000-00-000	Health Nurse	41,357	43,931	44,000
180-2140-611401-000-000-00-000-00-000	Clerical/Secretarial	3,954	3,998	4,000
180-2140-611425-000-000-00-000-00-000	Microfilm Clerk	1,919	1,999	2,000
180-2142-611325-000-000-00-000-00-000	Psychologist	38,567	40,001	40,000
180-2145-611331-000-000-00-000-00-000	Educational Diagnostician	43,899	43,994	44,000
180-2145-611339-000-000-00-000-00-000	Coordinator-Pupil Appraisal	4,420	3,998	4,000
180-2149-611323-000-000-00-000-00-000	Social Worker	19,999	19,999	20,000
180-2149-611323-012-000-00-000-00-000	Social Worker	3,898	3,998	4,000
180-2152-611301-000-000-00-000-00-000	Speech Therapist/Pathologist	49,915	52,208	52,000
180-2152-611303-000-000-00-000-00-000	Speech Therapist Assistant	45,216	44,003	44,000
180-2152-611329-000-000-00-000-00-000	Qualified Examiner/Speech Path	19,142	20,015	20,000
180-2153-611337-000-000-00-000-00-000	Audiologist	4,004	3,998	4,000
180-2154-611903-000-000-00-000-00-000	Special Education Interpreter	6,000	6,002	6,000
180-2161-611321-000-000-00-000-00-000	Occupational Therapist	7,770	8,011	8,000
180-2170-611335-000-000-00-000-00-000	Assistive Technologist	4,000	4,008	4,000
180-2180-611371-000-000-00-000-00-000	Project Itinerant Liaison	4,008	4,003	4,000
180-2180-611509-000-000-00-000-00-000	Migrant Advocate	2,000	2,000	2,000
180-2180-611821-000-000-00-000-00-000	Migrant Recruiter	4,006	3,999	4,000
180-2190-611355-000-000-00-000-00-000	Instr Technology Specialist	4,020	4,002	4,000
180-21xx-622500-000-000-00-000-00-000	Medicare Part A Expense	6,547	7,194	7,223
180-21xx-623101-000-000-00-000-00-000	Teachers Retirement	124,961	126,519	132,521
180-21xx-623905-000-000-00-000-00-000	LA State Employees Rtmt-LASERS	1,470	1,431	0
180-21xx-626001-000-000-00-000-00-000	Workers Comp Insurance	1,969	2,001	2,008
2200 - Instructional Staff Services				
180-2211-611111-000-000-00-000-00-000	Supervisor-Regular Programs	8,004	8,008	8,000
180-2211-611375-000-000-00-000-00-000	Coordinator-Testing & Accountability	3,997	4,002	4,000
180-2211-611401-000-000-00-000-00-000	Clerical/Secretarial	4,001	4,000	4,000

Terrebonne Parish School Board
1/2 Cent Sales Tax Fund Budget
Salaries and Benefits
Fiscal Year 2017/2018

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
180-2212-611112-000-000-00-000-00-000	Supervisor-Special Education	4,004	4,004	4,000
180-2212-611363-000-000-00-000-00-000	Coordinator-Special Area	8,020	8,020	8,000
180-2212-611373-000-000-00-000-00-000	Facilitator-Special Area	23,665	23,986	24,000
180-2212-611401-000-000-00-000-00-000	Clerical/Secretarial	5,961	5,999	6,000
180-2214-611113-000-000-00-000-00-000	Supervisor-Federal Programs	4,000	4,005	6,000
180-2214-611129-000-000-00-000-00-000	Turnaround Specialist	3,749	4,004	4,000
180-2214-611349-000-000-00-000-00-000	Reading Consultant	0	3,998	4,000
180-2214-611363-000-000-00-000-00-000	Coordinator-Special Area	4,022	0	0
180-2214-611367-000-000-00-000-00-000	Coordinator-Staff Development	3,997	3,997	4,000
180-2214-611369-000-000-00-000-00-000	Coordinator-Early Childhood	6,033	8,007	8,000
180-2214-611401-000-000-00-000-00-000	Clerical/Secretarial	7,351	8,001	8,000
180-2214-611822-000-000-00-000-00-000	Coordinator-Support Service	3,997	3,997	8,000
180-2216-611363-000-000-00-000-00-000	Coordinator-Special Area	4,015	4,015	4,000
180-2220-611347-000-000-61-000-00-000	Curriculum Specialist	15,713	16,005	16,000
180-2220-611352-000-000-00-000-00-000	STEM Coordinator	4,003	3,998	4,000
180-2220-611353-000-000-00-000-00-000	Master Teacher	28,676	24,003	24,000
180-2220-611354-000-000-00-000-00-000	Lead Teacher	11,944	16,001	12,000
180-2220-611356-000-000-00-000-00-000	Integration Specialist	8,018	0	0
180-2220-611357-000-000-00-000-00-000	Instructional Coach	97,778	108,106	104,000
180-2220-611358-000-000-00-000-00-000	Data Specialist	4,010	0	0
180-2252-611287-000-000-00-000-00-000	Elementary Librarian	99,412	100,489	100,000
180-2252-611288-000-000-00-000-00-000	Secondary Librarian	27,998	27,998	28,000
180-2259-611423-000-000-00-000-00-000	Media Center Clerk	2,000	1,999	2,000
180-2290-611361-000-000-65-000-00-000	Facilitator-Education Technology	3,914	4,002	4,000
180-2290-611363-000-000-00-000-00-000	Coordinator-Special Area	3,932	4,003	4,000
180-2290-611364-000-000-00-000-00-000	Grant Specialist	4,015	4,012	4,000
180-22xx-622500-000-000-xx-000-00-000	Medicare Part A Expense	5,367	5,751	5,658
180-22xx-623101-000-000-xx-000-00-000	Teachers Retirement	97,924	103,188	105,922
180-22xx-623903-000-000-00-000-00-000	Optional Retirement Expense	1,128	1,019	1,064
180-22xx-626001-000-000-00-000-00-000	Workers Comp Insurance	1,622	1,634	1,608

Terrebonne Parish School Board
1/2 Cent Sales Tax Fund Budget
Salaries and Benefits
Fiscal Year 2017/2018

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
2300 - General Administration				
180-2310-631438-000-000-22-000-00-000	Sales Tax Collection Fees	98,047	105,000	105,000
180-2310-633310-000-000-21-000-00-000	Financial Audit Fees	700	700	700
180-2312-611429-000-000-00-000-00-000	Receptionist/Switchboard Operator	2,008	1,999	2,000
180-2312-611431-000-000-00-000-00-000	Executive Assistant	3,997	3,997	4,000
180-2321-611421-000-000-00-000-00-000	Executive Secretary	2,001	2,001	2,000
180-2324-611103-000-000-00-000-00-000	Assistant Superintendent	2,875	3,996	4,000
180-2324-611417-000-000-00-000-00-000	Assistant Superintendent Secretary	2,002	2,001	2,000
180-23xx-622500-000-000-xx-000-00-000	Medicare Part A Expense	116	145	145
180-23xx-623101-000-000-xx-000-00-000	Teachers Retirement	3,388	3,568	3,722
180-23xx-626001-000-000-xx-000-00-000	Workers Comp Insurance	51	56	56
2400 - School Administration				
180-2410-611141-000-000-00-000-00-000	Principal	141,284	140,644	140,000
180-2410-611141-012-000-00-000-00-000	Principal	4,001	3,999	4,000
180-2410-611405-000-000-00-000-00-000	School Clerical 12 Months	9,997	9,873	10,000
180-2410-611407-000-000-00-000-00-000	School Clerical Non 12 Months	74,908	75,996	80,000
180-2410-611407-012-000-00-000-00-000	School Clerical Non 12 Months	2,001	2,001	2,000
180-2420-611142-000-000-00-000-00-000	Assistant Principal	136,020	136,361	140,000
180-24xx-622500-xxx-000-00-000-00-000	Medicare Part A Expense	4,968	5,348	5,426
180-24xx-623101-xxx-000-00-000-00-000	Teachers Retirement	93,387	94,062	99,533
180-24xx-626001-xxx-000-00-000-00-000	Workers Comp Insurance	1,472	1,475	1,497
2500 - Business Services				
180-2511-611105-000-000-00-000-00-000	Chief Financial Officer	3,983	4,004	4,000
180-2511-611133-000-000-00-000-00-000	Chief Accountant	3,615	4,004	4,000
180-2511-611401-000-000-00-000-00-000	Clerical/Secretarial	1,866	1,999	2,000
180-2514-611411-000-000-00-000-00-000	Payroll Clerk	1,999	2,000	2,000
180-2514-611803-000-000-00-000-00-000	Payroll Manager	3,997	3,997	4,000
180-2514-611805-000-000-00-000-00-000	Accountant	3,997	3,998	4,000
180-2515-611413-000-000-00-000-00-000	Accounting Clerk	4,002	4,000	4,000
180-2515-611805-000-000-00-000-00-000	Accountant	20,000	20,002	20,000
180-2520-611124-000-000-00-000-00-000	Purchasing Agent	4,002	4,000	4,000

Terrebonne Parish School Board
1/2 Cent Sales Tax Fund Budget
Salaries and Benefits
Fiscal Year 2017/2018

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
180-2520-611413-000-000-00-000-00-000	Accounting Clerk	501	0	0
180-2520-611433-000-000-00-000-00-000	Inventory Clerk	566	0	0
180-2520-611819-000-000-00-000-00-000	Buyer	2,907	4,845	4,000
180-2530-611151-000-000-00-000-00-000	Warehouse Manager	2,117	2,001	2,000
180-2530-611607-000-000-00-000-00-000	Warehouseman/Commodity Clerk	3,985	4,126	4,000
180-2530-611631-000-000-00-000-00-000	Driver/General Laborer	3,995	3,999	4,000
180-2540-611401-000-000-00-000-00-000	Clerical/Secretarial	1,979	2,001	2,000
180-2590-611125-000-000-00-000-00-000	Risk Manager	4,003	4,000	4,000
180-2590-611401-000-000-00-000-00-000	Clerical/Secretarial	2,000	2,001	2,000
180-25xx-622500-000-000-00-000-00-000	Medicare Part A Expense	823	913	896
180-25xx-623101-000-000-00-000-00-000	Teachers Retirement	13,762	14,497	14,838
180-25xx-623300-000-000-00-000-00-000	LA School Employees Rtmt-LSERS	3,049	2,765	2,760
180-25xx-623905-000-000-00-000-00-000	LA State Employees Rtmt-LASERS	744	0	0
180-25xx-626001-000-000-00-000-00-000	Workers Comp Insurance	570	577	569
2600 - Operations & Maintenance of Plant Services				
180-2610-611131-000-000-00-000-00-000	Plant Operations Manager	4,004	4,002	4,000
180-2610-611401-000-000-00-000-00-000	Clerical/Secretarial	1,999	1,999	2,000
180-2620-611611-000-000-00-000-00-000	General Maintenance Helper	17,663	18,007	18,000
180-2620-611621-000-000-00-000-00-000	Custodian Non 12 Months	11,729	11,999	12,000
180-2620-611623-000-000-00-000-00-000	Building Manager & Custodian	196,216	207,837	208,000
180-2620-611623-012-000-00-000-00-000	Building Manager & Custodian	2,001	2,001	2,000
180-2620-611701-000-000-00-000-00-000	General Maintenance Leaderman	2,140	2,002	2,000
180-2620-611705-000-000-00-000-00-000	Carpenter	12,634	13,812	14,000
180-2620-611707-000-000-00-000-00-000	Roofer	3,999	4,001	4,000
180-2620-611709-000-000-00-000-00-000	Mason	1,993	2,000	2,000
180-2620-611711-000-000-00-000-00-000	Plumber	3,248	4,000	4,000
180-2620-611713-000-000-00-000-00-000	HVAC Technician	6,923	11,963	12,000
180-2620-611717-000-000-00-000-00-000	Electrician	2,976	4,001	4,000
180-2620-612901-000-000-00-000-00-000	Forecast Adjustment	0	(8,500)	(8,500)
180-2630-611719-000-000-00-000-00-000	Grounds Care Personnel	2,001	2,001	2,000
180-26xx-622500-000-000-00-000-00-000	Medicare Part A Expense	3,670	4,200	4,201
180-26xx-623101-000-000-00-000-00-000	Teachers Retirement	526	1,530	1,596

Terrebonne Parish School Board
1/2 Cent Sales Tax Fund Budget
Salaries and Benefits
Fiscal Year 2017/2018

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
180-26xx-623300-000-000-00-000-00-000	LA School Employees Rtmt-LSERS	76,752	77,429	78,298
180-26xx-626001-000-000-00-000-00-000	Workers Comp Insurance	8,720	9,384	9,386
2700 - Student Transportation Services				
180-2710-611121-000-000-00-000-00-000	Supervisor-Transportation	3,999	4,004	4,000
180-2710-611401-000-000-00-000-00-000	Clerical/Secretarial	2,000	2,001	2,000
180-2710-611704-000-000-00-000-00-000	Dispatcher Fleet Operations	2,001	1,999	2,000
180-2710-611721-000-000-00-000-00-000	Coordinator Fleet Operations	1,999	1,998	2,000
180-2721-611633-000-000-00-000-00-000	Transportation Driver	38,959	39,997	40,000
180-2721-611635-000-000-00-000-00-000	Regular Education Bus Driver	236,267	254,079	254,000
180-2721-612901-000-000-00-000-00-000	Forecast Adjustment	0	(6,500)	(6,500)
180-2731-611637-000-000-00-000-00-000	Special Education Bus Driver	30,812	31,999	32,000
180-2732-611541-000-000-00-000-00-000	Special Education Bus Attendant	28,198	32,000	32,000
180-27xx-622500-000-000-00-000-00-000	Medicare Part A Expense	4,621	5,337	5,331
180-27xx-623101-000-000-00-000-00-000	Teachers Retirement	35	1,019	1,064
180-27xx-623300-000-000-00-000-00-000	LA School Employees Rtmt-LSERS	101,550	98,848	99,823
180-27xx-623905-000-000-00-000-00-000	LA State Employees Rtmt-LASERS	33	546	552
180-27xx-626001-000-000-00-000-00-000	Workers Comp Insurance	16,630	17,679	17,660
2800 - Central Services				
180-2821-611823-000-000-00-000-00-000	Public Information Officer	3,485	4,000	4,000
180-2831-611117-000-000-00-000-00-000	Supervisor-Personnel	3,999	4,003	4,000
180-2833-611401-000-000-00-000-00-000	Clerical/Secretarial	9,999	10,000	10,000
180-2833-611832-000-000-00-000-00-000	Retirement Specialist	3,998	4,000	4,000
180-2841-611123-000-000-00-000-00-000	Data Processing Manager	3,997	6,940	8,000
180-2843-611813-000-000-00-000-00-000	Data Processing Programmer	7,997	8,000	8,000
180-2845-611136-000-000-00-000-00-000	Network System Administrator	4,003	4,002	4,000
180-2845-611401-000-000-00-000-00-000	Clerical/Secretarial	2,000	1,999	2,000
180-2845-611809-000-000-00-000-00-000	Network System Engineer	4,001	3,998	4,000
180-2845-611811-000-000-00-000-00-000	Technical Support Specialist	11,998	11,513	12,000
180-28xx-622500-000-000-00-000-00-000	Medicare Part A Expense	653	790	801
180-28xx-623101-000-000-00-000-00-000	Teachers Retirement	13,539	14,907	15,785
180-28xx-626001-000-000-00-000-00-000	Workers Comp Insurance	222	234	237

Terrebonne Parish School Board
1/2 Cent Sales Tax Fund Budget
Salaries and Benefits
Fiscal Year 2017/2018

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
3000 - Operation of Non-Instructional Services				
180-3111-611119-000-000-00-000-00-000	Supervisor-Child Nutrition	3,997	4,001	4,000
180-3111-611401-000-000-00-000-00-000	Clerical/Secretarial	4,001	4,163	4,000
180-3111-611413-000-000-00-000-00-000	Accounting Clerk	1,503	2,001	2,000
180-3111-611813-000-000-00-000-00-000	Data Processing Programmer	3,997	3,998	4,000
180-3112-611155-000-000-00-000-00-000	Ambulatory CNP Manager	3,648	4,000	4,000
180-3120-611604-000-000-00-000-00-000	Cafeteria Worker	198,196	201,772	202,000
180-3120-611631-000-000-00-000-00-000	Driver/General Laborer	4,055	4,001	4,000
180-3121-611156-000-000-00-000-00-000	Cafeteria Manager	43,986	44,002	44,000
180-3122-611157-000-000-00-000-00-000	Assistant Cafeteria Manager	15,988	15,997	16,000
180-3122-611158-000-000-00-000-00-000	Satellite School Facilitator	21,964	22,000	22,000
180-31xx-622500-000-000-00-000-00-000	Medicare Part A Expense	3,936	4,407	4,409
180-31xx-623101-000-000-00-000-00-000	Teachers Retirement	74,816	75,972	78,226
180-31xx-623103-000-000-00-000-00-000	Teachers Retirement-Plan A	1,252	1,228	1,064
180-31xx-623300-000-000-00-000-00-000	LA School Employees Rtmt-LSERS	1,224	1,093	2,168
180-31xx-626001-000-000-00-000-00-000	Workers Comp Insurance	9,553	9,686	9,695
5000 - Debt Service & Other Uses of Funds				
180-5200-693242-000-000-00-000-00-000	Support Transfer	0	2,000,000	1,000,000
Total Salaries & Benefits		\$9,394,066	\$11,551,233	\$10,433,844

**Terrebonne Parish School Board
3/4 Cent Sales Tax Fund (1976)
Fiscal Year 2017/2018**

	2017/2018 Original Budget
Revenues	
Local - Sales Tax	\$15,167,681
- Interest	<u>38,000</u>
Total Revenues	15,205,681
Expenditures	
Instructional	2,845,860
Instructional Support Services	<u>148,155</u>
Total Expenditures	2,994,015
Other Financing Sources (Uses)	
Other Sources of Funds	88,500
Other Uses of Funds	<u>(13,053,620)</u>
Total Other Financing Sources (Uses)	(12,965,120)
Net Change in Fund Balance	(753,454)
Fund Balance	
Beginning Fund Balance	1,022,282
Ending Fund Balance	
Restricted, Instructional Programs	41,139
Committed, Band Uniforms	<u>227,689</u>
Total Ending Fund Balance	<u>\$268,828</u>

**Terrebonne Parish School Board
3/4 Cent Sales Tax Fund (1976)
Fiscal Year 2017/2018**

	2017/2018 Original Budget
Revenues	
Local - Sales Tax	\$15,167,681
- Interest	<u>38,000</u>
Total Revenues	15,205,681
Expenditures	
Purchased Services	1,118,155
Supplies	1,860,360
Debt Service & Miscellaneous	<u>15,500</u>
Total Expenditures	2,994,015
Other Financing Sources (Uses)	
Other Sources of Funds	88,500
Other Uses of Funds	<u>(13,053,620)</u>
Total Other Financing Sources (Uses)	(12,965,120)
Net Change in Fund Balance	(753,454)
Fund Balance	
Beginning Fund Balance	1,022,282
Ending Fund Balance	
Restricted, Instructional Programs	41,139
Committed, Band Uniforms	<u>227,689</u>
Total Ending Fund Balance	<u>\$268,828</u>

**Terrebonne Parish School Board
3/4 Cent Sales Tax Fund (1976)
Fiscal Year 2017/2018**

	Actual 2015/2016	Revised Budget 2016/2017	Original Budget 2017/2018
Revenues			
Local - Sales Tax	\$16,486,610	\$15,167,681	\$15,167,681
- Interest	59,552	48,000	38,000
- Contributions & Donations	<u>2,000</u>	<u>0</u>	<u>0</u>
Total Revenues	16,548,162	15,215,681	15,205,681
Expenditures			
Instructional	1,917,433	3,968,878	2,845,860
General Administration	<u>159,277</u>	<u>148,155</u>	<u>148,155</u>
Total Expenditures	2,076,710	4,117,033	2,994,015
Other Financing Sources (Uses)			
Other Sources of Funds	0	0	88,500
Other Uses of Funds	<u>(14,709,679)</u>	<u>(13,650,661)</u>	<u>(13,053,620)</u>
Total Other Financing Sources (Uses)	(14,709,679)	(13,650,661)	(12,965,120)
Net Change in Fund Balance	(238,227)	(2,552,013)	(753,454)
Fund Balance			
Beginning Fund Balance	3,812,522	3,574,295	1,022,282
Ending Fund Balance			
Restricted, Instructional Programs	3,406,606	824,593	41,139
Committed, Band Uniforms	<u>167,689</u>	<u>197,689</u>	<u>227,689</u>
Total Ending Fund Balance	<u>\$3,574,295</u>	<u>\$1,022,282</u>	<u>\$268,828</u>

TERREBONNE PARISH SCHOOL BOARD
3/4 Cent Sales Tax Fund (1976)
Fiscal Year 2017/2018

	50% Salaries & Benefits	30% Plant Operation & Maintenance	20% Instructional	Total
Revenues				
Local - Sales Tax	\$7,583,841	\$4,550,304	\$3,033,536	\$15,167,681
- Interest	38,000	0	0	38,000
Total Revenues	<u>7,621,841</u>	<u>4,550,304</u>	<u>3,033,536</u>	<u>15,205,681</u>
Expenditures				
Instructional	0	0	2,845,860	2,845,860
General Administration	74,078	44,447	29,630	148,155
Total	<u>74,078</u>	<u>44,447</u>	<u>2,875,490</u>	<u>2,994,015</u>
Other Financing Sources (Uses)				
Other Financing Sources				
Support Transfer In			88,500	88,500
Other Financing Uses				
Salaries & Benefits Transfer	(7,509,763)	0	0	(7,509,763)
Interest Transfer	(38,000)	0	0	(38,000)
Plant Operation & Maintenance Transfer	0	(4,505,857)	0	(4,505,857)
Instructional Support Transfer	0	0	(1,000,000)	(1,000,000)
Total Other Financing Sources (Uses)	<u>(7,547,763)</u>	<u>(4,505,857)</u>	<u>(1,000,000)</u>	<u>(13,053,620)</u>
Total Other Financing Sources (Uses)	(7,547,763)	(4,505,857)	(911,500)	(12,965,120)
Net Change in Fund Balance	0	0	(753,454)	(753,454)
Fund Balance				
Beginning Fund Balance	0	0	1,022,282	1,022,282
Ending Fund Balance				
Restricted, Instructional Programs	0	0	41,139	41,139
Committed, Band Uniforms	0	0	227,689	227,689
Ending Fund Balance	<u>\$0</u>	<u>\$0</u>	<u>\$268,828</u>	<u>\$268,828</u>

Terrebonne Parish School Board
3/4 Cent Sales Tax Fund Budget
Fiscal Year 2017/2018

3/4 Cent Sales Tax Allocation

The 3/4 Cent Sales Tax Fund was created in the 1975/76 fiscal year pursuant to an election held on December 13, 1975 and Section 13.01 of the Ordinance which requires deposit of the avails and proceeds of the sales tax into a "Sales Tax Fund." The fund is used to monitor collections and uses of the local sales and use tax.

Fifty percent (50%) of net tax collections and all interest income earned in the fund are dedicated to support compensation and benefits of school system employees; such funds are transferred to the General Operating Fund.

Thirty percent (30%) of net tax collections are dedicated to fund the costs of plant operation, maintenance, and air conditioning expenditures; such funds are transferred to the General Operating Fund.

Twenty percent (20%) of net tax collections are dedicated to fund the costs of an Instructional Program. Expenditures of the fund consist of teaching materials, supplies, and equipment; classroom furniture and fixtures; instructional support costs; general administrative expenses; school administration expenses; and expenses for repair and maintenance of instructional equipment. In addition, a Fund Transfer is made from this allocation for textbooks.

Revenues

Revenues of the 3/4 Cent Sales Tax Fund consist of the proceeds of a 3/4 Cent Sales Tax and Interest Income.

Appropriations and Expenditures

Expenditures include per-pupil allotments to each school as well as non-allotment general instructional expenditures. All expenditures accounted for through the 3/4 Cent Sales Tax Fund are instructional in nature.

School Sales Tax Allotment

The School Sales Tax Allotment appropriates funds to schools based upon the October 1 pupil count at each school, amounts per pupil, and school type. The School Sales Tax Allotment is an accumulating allotment. Funds which are not spent in a fiscal year carry over to the next fiscal year.

Terrebonne Parish School Board
 3/4 Cent Sales Tax Fund Budget
 Fiscal Year 2017/2018

School Type	Allotment per Student
Elementary & Middle Schools	\$40
Senior & Junior High Schools	\$45
Career & Technical High School	\$45

Parish Sales Tax Allotment

The Parish Sales Tax Allotment grants funds to schools for libraries and various other instructional programs such as Home Economics, Industrial Arts, Art, Business, Vocal Music, and Instrumental Music.

The library portion of the allotment provides annual allocations of \$5 per student, plus \$700 to Elementary schools, and \$1,000 per year to Junior and Senior High schools. The instrumental music equipment repair portion of the allotment provides \$1,000 to Junior High schools and \$1,500 to Senior High schools per year. The other instructional programs portion of the allotment provides for a \$5 per student allotment for students enrolled in qualifying programs.

The Parish Allotment is an accumulating allotment, with any unexpended balances carried into the following year.

Other Uses of Funds

Other Uses of Funds consist of transfers to other funds, primarily the General Operating Fund and the State Textbooks Fund.

A transfer of 50% of sales tax collections is made to the General Operating Fund for Salaries & Benefits and 30% of sales tax collections is transferred into the General Operating Fund for Plant Operation, Maintenance and Air Conditioning as per Call of the Election.

The Textbook Transfer to the Textbook Fund provides funding for the purchase of textbooks and workbooks. The Board, in actions on May 1, 1990 and April 2, 1991, committed a minimum of \$100,000 per year to supplement textbook funding.

An allocation of \$25 per Gifted and Talented student is allocated to the Gifted program. Effective with the 2004/2005 fiscal year, the Gifted program minimum requirement of \$4,433, which was previously funded through the MFP, will be funded through the ¾ Cent Sales Tax Fund using this allocation.

Terrebonne Parish School Board
3/4 Cent Sales Tax Fund Budget
Fiscal Year 2017/2018

Fund Balance

The estimated year end fund balance consists of Instructional Program funds only.

The fund balance for instructional programs expenditures is reserved or designated in varying amounts representing commitments for allotments granted to the schools and purchase orders outstanding against "allotment" or "non-allotment" appropriations. Any remaining balance is dedicated/designated to future instructional program costs.

History of the 3/4 Cent Sales Tax

The voters of Terrebonne Parish passed the 3/4 Cent Sales Tax on December 13, 1975. The tax was divided into three sections: Salaries and Benefits (50%), Plant Operation & Maintenance (30%), and Instructional Programs (20%).

The Salaries and Benefits portion of 50% and the Plant Operation & Maintenance portion of 30% are transferred directly into General Fund to offset expenditures for those categories. The instructional portion of 20% is accounted for in the 3/4 Cent Sales Tax Fund with the exception of a transfer to General Fund to cover allowable instructional costs in that fund.

Effective with the 2001/2002 fiscal year, the Board authorized a \$30,000 per year allotment to be designated for band uniforms. This designation is shown as a Designated Fund Balance item.

The per-pupil allotment through 2005/2006 was \$35 for elementary and middle schools and \$40 for secondary schools. Effective with the 2006/2007 school year, the allotment was increased to \$40 per elementary student and \$45 per secondary student. In addition, effective with the 2006/2007 school year, the student count used to calculate the allotment was changed to include prekindergarten students.

Effective with the 2009/2010 fiscal year, an allotment for purchasing band instruments in the amount of \$5,000 for each high school and \$2,500 for each junior high school was established. In 2010/2011, an allotment of \$1,500 was added for those schools with 7th and 8th grade bands.

Effective with the 2010/2011 fiscal year, an allotment for purchasing instructional technology was established. An amount equal to \$20 per student will be allocated to each school for the purchase of instructional technology such as computers, printers, or laptops.

Terrebonne Parish School Board
 3/4 Cent Sales Tax Fund Budget
 Revenues
 Fiscal Year 2017/2018

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
190-0000-511312-000-000-00-000-00-000	3/4 Cent Sales Tax	\$16,486,610	\$15,167,681	\$15,167,681
190-0000-515100-000-000-00-000-00-000	Earnings On Investment	29,751	28,000	28,000
190-0000-515101-000-000-00-000-00-000	Interest Income	18,400	20,000	10,000
190-0000-515320-000-000-00-000-00-000	Unrealized Gain/Loss on Invest	11,401	0	0
190-0000-519200-000-000-00-260-00-000	Contributions and Donations	2,000	0	0
190-0000-552210-000-000-00-000-00-000	Support Transfer In	0	0	88,500
Total Revenues		\$16,548,162	\$15,215,681	\$15,294,181

Terrebonne Parish School Board
3/4 Cent Sales Tax Fund Budget
Current Year - Project 000
Fiscal Year 2017/2018

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
1100 - Regular Programs				
190-1100-632018-000-000-00-260-00-000	Instructional Services	\$1,450	\$0	\$0
190-1100-643018-000-000-00-000-00-000	Equipment Repair Service	0	2,000	1,000
190-1100-653038-000-000-00-000-00-000	Software Access License	21,600	0	0
190-1100-655022-000-000-00-000-00-000	Printed Report Cards	6,734	8,000	7,000
190-1100-656005-000-000-00-000-00-000	Test/Evaluation Fee	85,787	58,000	80,000
190-1100-656009-000-000-00-000-00-000	Tuition Expense-Student	10,421	20,000	0
190-1100-656300-000-000-00-000-00-000	Tuition Private Sources	17,440	64,000	64,000
190-1100-661005-000-000-00-000-00-000	Instructional Materials	100,032	87,000	50,000
190-1100-661005-000-000-00-150-00-000	Instructional Materials - Reading	5,991	50,000	50,000
190-1100-661005-000-000-00-190-00-000	Instructional Materials - Social Stud	20,638	20,000	20,000
190-1100-661005-000-000-00-220-00-000	Instructional Materials - Math	0	50,000	50,000
190-1100-661005-000-000-00-260-00-000	Instructional Materials - Science	30,871	30,000	30,000
190-1100-661005-000-000-00-468-00-000	Instructional Materials - Other	9,926	20,000	20,000
190-1100-661005-000-000-00-69-000-00-000	Instructional Materials - 504	0	10,000	10,000
190-1100-661005-000-000-00-75-000-00-000	Instructional Materials - Homebound	0	500	500
190-1100-661008-000-000-00-000-00-000	Instructional Materials-Unallocated	(59,555)	200,000	0
190-1100-661009-000-000-00-000-00-000	Supplies-Tuition Related	275	0	15,000
190-1100-661035-000-000-00-000-00-000	Computer Furniture	6,900	10,000	10,000
190-1100-661037-000-000-00-000-00-000	Classroom Furniture/Fixtures	92,522	100,000	50,000
190-1100-661037-035-000-00-930-00-000	Classroom Furniture/Fixtures	0	0	150,000
190-1100-661040-000-000-00-000-00-000	Testing Materials	2,183	1,000	4,000
1105 - Kindergarten				
190-1105-661005-000-000-00-000-00-000	Instructional Materials	0	1,000	0
1110 - Elementary (Grades 1-8)				
190-1110-661510-000-000-00-260-00-000	Supplies-Technology Related	3,984	0	0
1220 - Gifted and Talented				
190-1220-661005-000-000-00-000-00-000	Instructional Materials	917	17,450	10,000

Terrebonne Parish School Board
 3/4 Cent Sales Tax Fund Budget
 Current Year - Project 000
 Fiscal Year 2017/2018

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
1300 - Career & Technical Education Programs				
190-1300-643018-000-000-00-000-00-000	Equipment Repair Service	0	500	0
190-1300-643018-040-000-00-000-00-000	Equipment Repair Service	586	2,500	2,500
190-1300-644234-040-000-00-000-00-000	Equipment Rental	11,622	12,000	12,000
190-1300-661005-040-000-00-000-00-000	Instructional Materials	10,866	10,000	10,000
190-1300-661020-040-000-00-000-00-000	Career/Technical Supplies	0	7,500	4,000
190-1300-661021-040-000-00-000-00-000	Career/Tech Building Materials	476	5,000	3,000
190-1300-681028-040-000-00-000-00-000	Dues and Fees	100	4,000	500
1410 - Co-Curricular Activities				
190-1410-655001-000-000-00-000-00-000	Forms Printing	0	200	0
190-1410-661011-000-000-00-000-00-000	Instrumental Music Supplies	4,399	0	0
190-1410-661011-002-000-00-000-00-000	Instrumental Music Supplies	181	356	356
190-1410-661011-006-000-00-000-00-000	Instrumental Music Supplies	998	1,166	1,166
190-1410-661011-007-000-00-000-00-000	Instrumental Music Supplies	903	1,190	1,190
190-1410-661011-008-000-00-000-00-000	Instrumental Music Supplies	596	319	319
190-1410-661011-009-000-00-000-00-000	Instrumental Music Supplies	378	429	429
190-1410-661011-014-000-00-000-00-000	Instrumental Music Supplies	715	1,153	1,153
190-1410-661011-016-000-00-000-00-000	Instrumental Music Supplies	260	282	282
190-1410-661011-021-000-00-000-00-000	Instrumental Music Supplies	0	650	650
190-1410-661011-022-000-00-000-00-000	Instrumental Music Supplies	0	258	258
190-1410-661011-023-000-00-000-00-000	Instrumental Music Supplies	606	577	577
190-1410-661011-026-000-00-000-00-000	Instrumental Music Supplies	432	564	564
190-1410-661011-027-000-00-000-00-000	Instrumental Music Supplies	926	1,117	1,117
190-1410-661011-029-000-00-000-00-000	Instrumental Music Supplies	388	454	454
190-1410-661011-035-000-00-000-00-000	Instrumental Music Supplies	572	356	356
190-1410-661011-039-000-00-000-00-000	Instrumental Music Supplies	507	430	430
190-1410-661011-044-000-00-000-00-000	Instrumental Music Supplies	553	699	699
1460 - After School Programs				
190-1460-661005-000-000-00-720-00-000	Instructional Materials	34,197	35,000	35,000

Terrebonne Parish School Board
 3/4 Cent Sales Tax Fund Budget
 Technology - Project 030
 Fiscal Year 2017/2018

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
1100 - Regular Programs				
190-1100-634004-000-030-00-000-00-000	Installation/Support Fees	\$0	\$300	\$0
190-1100-643047-000-030-00-000-00-000	Hardware Maintenance	60,701	0	0
190-1100-653038-000-030-00-000-00-000	Software Access License	17,250	1,051,375	790,900
190-1100-653038-005-030-00-000-00-000	Software Access License	1,390	0	0
190-1100-661510-000-030-00-000-00-000	Supplies-Technology Related	80,336	500,000	0
190-1100-661510-001-030-00-000-00-000	Supplies-Technology Related	16,494	16,349	15,820
190-1100-661510-002-030-00-000-00-000	Supplies-Technology Related	3,892	3,859	4,060
190-1100-661510-004-030-00-000-00-000	Supplies-Technology Related	10,291	9,769	9,440
190-1100-661510-005-030-00-000-00-000	Supplies-Technology Related	26,428	31,982	30,140
190-1100-661510-006-030-00-000-00-000	Supplies-Technology Related	15,304	14,097	12,420
190-1100-661510-007-030-00-000-00-000	Supplies-Technology Related	5,104	7,290	7,400
190-1100-661510-008-030-00-000-00-000	Supplies-Technology Related	15,221	15,271	15,340
190-1100-661510-009-030-00-000-00-000	Supplies-Technology Related	7,540	7,160	7,340
190-1100-661510-011-030-00-000-00-000	Supplies-Technology Related	8,162	8,478	8,040
190-1100-661510-013-030-00-000-00-000	Supplies-Technology Related	19,226	20,894	19,940
190-1100-661510-014-030-00-000-00-000	Supplies-Technology Related	5,036	10,367	7,040
190-1100-661510-015-030-00-000-00-000	Supplies-Technology Related	15,240	13,860	14,200
190-1100-661510-016-030-00-000-00-000	Supplies-Technology Related	4,380	4,420	4,200
190-1100-661510-017-030-00-000-00-000	Supplies-Technology Related	10,765	10,303	10,500
190-1100-661510-019-030-00-000-00-000	Supplies-Technology Related	4,175	6,505	6,040
190-1100-661510-020-030-00-000-00-000	Supplies-Technology Related	21,620	21,000	13,820
190-1100-661510-021-030-00-000-00-000	Supplies-Technology Related	1,695	13,125	7,580
190-1100-661510-022-030-00-000-00-000	Supplies-Technology Related	5,793	8,337	7,680
190-1100-661510-023-030-00-000-00-000	Supplies-Technology Related	12,550	14,814	12,940
190-1100-661510-025-030-00-000-00-000	Supplies-Technology Related	5,527	5,500	5,500
190-1100-661510-026-030-00-000-00-000	Supplies-Technology Related	8,569	14,879	10,900
190-1100-661510-027-030-00-000-00-000	Supplies-Technology Related	17,439	20,002	18,880
190-1100-661510-028-030-00-000-00-000	Supplies-Technology Related	8,263	10,034	8,400
190-1100-661510-029-030-00-000-00-000	Supplies-Technology Related	14,400	14,840	14,480
190-1100-661510-030-030-00-000-00-000	Supplies-Technology Related	3,233	3,040	2,820
190-1100-661510-033-030-00-000-00-000	Supplies-Technology Related	12,613	12,060	10,780
190-1100-661510-034-030-00-000-00-000	Supplies-Technology Related	19,158	21,682	20,180

Terrebonne Parish School Board
3/4 Cent Sales Tax Fund Budget
Technology - Project 030
Fiscal Year 2017/2018

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
190-1100-661510-035-030-00-000-00-000	Supplies-Technology Related	9,946	8,775	6,100
190-1100-661510-036-030-00-000-00-000	Supplies-Technology Related	8,817	30,579	26,240
190-1100-661510-038-030-00-000-00-000	Supplies-Technology Related	11,229	11,651	11,120
190-1100-661510-039-030-00-000-00-000	Supplies-Technology Related	6,201	4,782	4,640
190-1100-661510-044-030-00-000-00-000	Supplies-Technology Related	0	13,728	6,960
190-1100-661510-044-030-00-930-00-000	Supplies-Technology Related	5,280	0	0
1210 - Special Education				
190-1210-661510-032-030-00-000-00-000	Supplies-Technology Related	0	4,608	2,000
1300 - Career And Technical Education				
190-1300-661510-040-030-00-000-00-000	Supplies-Technology Related	2,451	10,573	6,000
1480 - Alternative Programs				
190-1480-661510-012-030-00-000-00-000	Supplies-Technology Related	3,078	2,932	3,000
Total Project 030		\$504,797	\$1,979,220	\$1,162,840

Terrebonne Parish School Board
3/4 Cent Sales Tax Fund Budget
School Allotment - Project 750
Fiscal Year 2017/2018

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
1100 - Regular Programs				
190-1100-644230-001-750-00-000-00-000	Copy Equipment Rental-ACD	\$21,528	\$0	\$0
190-1100-644230-002-750-00-000-00-000	Copy Equipment Rental-BBS	5,268	0	0
190-1100-644230-004-750-00-000-00-000	Copy Equipment Rental-BRG	11,544	0	0
190-1100-644230-005-750-00-000-00-000	Copy Equipment Rental-HLB	31,053	0	0
190-1100-644230-006-750-00-000-00-000	Copy Equipment Rental-BES	0	0	0
190-1100-644230-007-750-00-000-00-000	Copy Equipment Rental-CMS	10,629	0	0
190-1100-644230-008-750-00-000-00-000	Copy Equipment Rental-CBB	21,868	0	0
190-1100-644230-009-750-00-000-00-000	Copy Equipment Rental-DES	9,529	0	0
190-1100-644230-011-750-00-000-00-000	Copy Equipment Rental-EHS	9,674	0	0
190-1100-644230-013-750-00-000-00-000	Copy Equipment Rental-EMHS	26,024	0	0
190-1100-644230-014-750-00-000-00-000	Copy Equipment Rental-ELY	4,838	0	0
190-1100-644230-015-750-00-000-00-000	Copy Equipment Rental-EVG	13,198	0	0
190-1100-644230-016-750-00-000-00-000	Copy Equipment Rental-GIB	4,285	0	0
190-1100-644230-017-750-00-000-00-000	Copy Equipment Rental-GCE	10,969	0	0
190-1100-644230-019-750-00-000-00-000	Copy Equipment Rental-HON	2,673	0	0
190-1100-644230-020-750-00-000-00-000	Copy Equipment Rental-HJH	27,394	0	0
190-1100-644230-021-750-00-000-00-000	Copy Equipment Rental-LAC	8,233	0	0
190-1100-644230-022-750-00-000-00-000	Copy Equipment Rental-LEG	8,703	0	0
190-1100-644230-023-750-00-000-00-000	Copy Equipment Rental-LIS	19,701	0	0
190-1100-644230-025-750-00-000-00-000	Copy Equipment Rental-MES	7,305	0	0
190-1100-644230-026-750-00-000-00-000	Copy Equipment Rental-MMS	17,070	0	0
190-1100-644230-027-750-00-000-00-000	Copy Equipment Rental-MUL	23,548	0	0
190-1100-644230-028-750-00-000-00-000	Copy Equipment Rental-OAK	8,716	0	0
190-1100-644230-029-750-00-000-00-000	Copy Equipment Rental-OKS	19,809	0	0
190-1100-644230-030-750-00-000-00-000	Copy Equipment Rental-PAC	3,570	0	0
190-1100-644230-033-750-00-000-00-000	Copy Equipment Rental-SCH	12,039	0	0
190-1100-644230-034-750-00-000-00-000	Copy Equipment Rental-STHS	22,415	0	0
190-1100-644230-035-750-00-000-00-000	Copy Equipment Rental-SDN	8,816	0	0
190-1100-644230-036-750-00-000-00-000	Copy Equipment Rental-THS	26,166	0	0
190-1100-644230-038-750-00-000-00-000	Copy Equipment Rental-ULC	16,429	0	0
190-1100-644230-039-750-00-000-00-000	Copy Equipment Rental-VES	6,224	0	0
190-1100-644230-044-750-00-000-00-000	Copy Equipment Rental-GCM	5,201	0	0

Terrebonne Parish School Board
 3/4 Cent Sales Tax Fund Budget
 School Allotment - Project 750
 Fiscal Year 2017/2018

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
190-1100-661005-001-750-00-000-00-000	Instructional Materials-ACD	17,286	18,999	31,640
190-1100-661005-002-750-00-000-00-000	Instructional Materials-BBS	3,323	11,549	8,120
190-1100-661005-004-750-00-000-00-000	Instructional Materials-BRG	12,372	14,066	18,880
190-1100-661005-005-750-00-000-00-000	Instructional Materials-HLB	23,231	83,541	67,815
190-1100-661005-006-750-00-000-00-000	Instructional Materials-BES	21,623	43,202	24,840
190-1100-661005-007-750-00-000-00-000	Instructional Materials-CMS	6,375	18,680	14,800
190-1100-661005-008-750-00-000-00-000	Instructional Materials-CBB	13,241	15,981	30,680
190-1100-661005-009-750-00-000-00-000	Instructional Materials-DES	9,328	27,557	14,680
190-1100-661005-011-750-00-000-00-000	Instructional Materials-EHS	9,959	17,828	16,080
190-1100-661005-013-750-00-000-00-000	Instructional Materials-EMHS	15,911	33,188	44,865
190-1100-661005-014-750-00-000-00-000	Instructional Materials-ELY	12,510	11,841	14,080
190-1100-661005-015-750-00-000-00-000	Instructional Materials-EVG	16,215	35,285	31,950
190-1100-661005-016-750-00-000-00-000	Instructional Materials-GIB	4,830	16,081	8,400
190-1100-661005-017-750-00-000-00-000	Instructional Materials-GCE	13,839	32,021	21,000
190-1100-661005-019-750-00-000-00-000	Instructional Materials-HON	7,838	12,026	12,080
190-1100-661005-020-750-00-000-00-000	Instructional Materials-HJH	30,880	34,325	31,095
190-1100-661005-021-750-00-000-00-000	Instructional Materials-LAC	5,260	15,240	15,160
190-1100-661005-022-750-00-000-00-000	Instructional Materials-LEG	6,011	19,151	15,360
190-1100-661005-023-750-00-000-00-000	Instructional Materials-LIS	19,140	27,750	25,880
190-1100-661005-025-750-00-000-00-000	Instructional Materials-MES	6,268	9,545	11,000
190-1100-661005-026-750-00-000-00-000	Instructional Materials-MMS	6,841	20,020	21,800
190-1100-661005-027-750-00-000-00-000	Instructional Materials-MUL	22,270	20,070	37,760
190-1100-661005-028-750-00-000-00-000	Instructional Materials-OAK	4,242	23,544	16,800
190-1100-661005-029-750-00-000-00-000	Instructional Materials-OKS	12,613	31,890	28,960
190-1100-661005-030-750-00-000-00-000	Instructional Materials-PAC	5,844	5,831	5,640
190-1100-661005-033-750-00-000-00-000	Instructional Materials-SCH	20,069	36,408	21,560
190-1100-661005-034-750-00-000-00-000	Instructional Materials-STHS	34,683	48,770	45,405
190-1100-661005-035-750-00-000-00-000	Instructional Materials-SDN	5,551	20,709	12,200
190-1100-661005-036-750-00-000-00-000	Instructional Materials-THS	23,295	47,160	59,040
190-1100-661005-038-750-00-000-00-000	Instructional Materials-ULC	18,533	27,237	22,240
190-1100-661005-039-750-00-000-00-000	Instructional Materials-VES	5,781	8,516	9,280
190-1100-661005-044-750-00-000-00-000	Instructional Materials-GCM	3,544	12,589	13,920
190-1100-661510-005-750-00-000-00-000	Supplies-Technology Related	1,398	0	0

Terrebonne Parish School Board
3/4 Cent Sales Tax Fund Budget
School Allotment - Project 750
Fiscal Year 2017/2018

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
190-1100-661510-009-750-00-000-00-000	Supplies-Technology Related	8,085	0	0
190-1100-661510-033-750-00-000-00-000	Supplies-Technology Related	262	0	0
190-1100-661510-034-750-00-000-00-000	Supplies-Technology Related	1,718	0	0
1200 - Special Education				
190-1210-644230-032-750-00-000-00-000	Copy Equipment Rental-SEC	893	0	0
190-1210-661005-032-750-00-000-00-000	Instructional Materials-SEC	11,831	3,272	4,000
1300 - Career & Technical Education Programs				
190-1300-644230-040-750-00-000-00-000	Copy Equipment Rental-CTE	3,208	0	0
190-1300-661005-040-750-00-000-00-000	Instructional Materials-CTE	6,810	14,949	13,500
1480 - Alternative Programs				
190-1480-644230-012-750-00-000-00-000	Copy Equipment Rental-ESS	1,515	0	0
190-1480-661005-012-750-00-000-00-000	Instructional Materials-ESS	2,831	3,317	6,000
2252 - School Library/Media Services				
190-2252-664425-029-750-00-000-00-000	Periodicals & Magazines	203	0	0
Total Project 750		\$881,879	\$822,138	\$776,510

Terrebonne Parish School Board
 3/4 Cent Sales Tax Budget
 Parish Allotment - Project 770
 Fiscal Year 2017/2018

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
1300 - Career & Technical Education Programs				
190-1300-661010-005-770-00-000-00-000	Vocational Arts Supplies	\$0	\$5,003	\$1,595
190-1300-661010-013-770-00-000-00-000	Vocational Arts Supplies	1,525	2,268	1,375
190-1300-661010-034-770-00-000-00-000	Vocational Arts Supplies	0	8,977	1,260
190-1300-661010-036-770-00-000-00-000	Vocational Arts Supplies	0	4,270	1,695
190-1300-661013-005-770-00-000-00-000	Industrial Arts Supplies	0	0	180
190-1300-661013-013-770-00-000-00-000	Industrial Arts Supplies	0	0	155
190-1300-661013-034-770-00-000-00-000	Industrial Arts Supplies	0	0	250
190-1300-661013-036-770-00-000-00-000	Industrial Arts Supplies	0	115	160
190-1300-661014-005-770-00-000-00-000	Home Economics Supplies	1,844	2,933	2,170
190-1300-661014-013-770-00-000-00-000	Home Economics Supplies	1,283	1,586	665
190-1300-661014-034-770-00-000-00-000	Home Economics Supplies	1,871	4,209	1,445
190-1300-661014-036-770-00-000-00-000	Home Economics Supplies	1,543	3,126	830
190-1300-661014-040-770-00-000-00-000	Home Economics Supplies	481	301	345
190-1300-661015-005-770-00-000-00-000	Business Class Supplies	635	9,662	2,925
190-1300-661015-013-770-00-000-00-000	Business Class Supplies	2,611	1,267	1,665
190-1300-661015-015-770-00-000-00-000	Business Class Supplies	1,376	1,701	1,060
190-1300-661015-020-770-00-000-00-000	Business Class Supplies	341	3,621	1,095
190-1300-661015-034-770-00-000-00-000	Business Class Supplies	2,023	2,394	2,165
190-1300-661015-036-770-00-000-00-000	Business Class Supplies	0	9,198	1,775
1410 - Co-Curricular Activities				
190-1410-643018-005-770-00-000-00-000	Equipment Repair Service	1,751	132	1,500
190-1410-643018-013-770-00-000-00-000	Equipment Repair Service	349	8,908	1,500
190-1410-643018-015-770-00-000-00-000	Equipment Repair Service	3,225	2,375	1,000
190-1410-643018-020-770-00-000-00-000	Equipment Repair Service	0	9,796	1,000
190-1410-643018-028-770-00-000-00-000	Equipment Repair Service	325	6,181	1,000
190-1410-643018-034-770-00-000-00-000	Equipment Repair Service	143	3,883	1,500
190-1410-643018-036-770-00-000-00-000	Equipment Repair Service	347	6,021	1,500
190-1410-643018-044-770-00-000-00-000	Equipment Repair Service	366	3,634	1,000
190-1410-643018-070-770-00-000-00-000	Equipment Repair Service	0	4,000	1,000
190-1410-661011-005-770-00-000-00-000	Instrumental Music Supplies	1,187	8,404	915
190-1410-661011-013-770-00-000-00-000	Instrumental Music Supplies	0	1,360	510

Terrebonne Parish School Board
3/4 Cent Sales Tax Budget
Parish Allotment - Project 770
Fiscal Year 2017/2018

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
190-1410-661011-015-770-00-000-00-000	Instrumental Music Supplies	1,555	4,618	665
190-1410-661011-020-770-00-000-00-000	Instrumental Music Supplies	0	4,597	765
190-1410-661011-028-770-00-000-00-000	Instrumental Music Supplies	0	1,703	400
190-1410-661011-029-770-00-000-00-000	Instrumental Music Supplies	634	0	0
190-1410-661011-034-770-00-000-00-000	Instrumental Music Supplies	127	555	465
190-1410-661011-035-770-00-000-00-000	Instrumental Music Supplies	50	0	0
190-1410-661011-036-770-00-000-00-000	Instrumental Music Supplies	10	770	965
190-1410-661011-044-770-00-000-00-000	Instrumental Music Supplies	0	913	455
190-1410-661011-070-770-00-000-00-000	Instrumental Music Supplies	0	2,808	795
190-1410-661012-005-770-00-000-00-000	Vocal Music Supplies	475	3,988	205
190-1410-661012-013-770-00-000-00-000	Vocal Music Supplies	0	175	150
190-1410-661012-015-770-00-000-00-000	Vocal Music Supplies	0	200	165
190-1410-661012-020-770-00-000-00-000	Vocal Music Supplies	0	2,308	155
190-1410-661012-034-770-00-000-00-000	Vocal Music Supplies	0	1,857	215
190-1410-661012-036-770-00-000-00-000	Vocal Music Supplies	0	419	115
2252 - School Library/Media Services				
190-2252-661028-001-770-00-000-00-000	Library Materials & Supplies	818	0	4,165
190-2252-661028-002-770-00-000-00-000	Library Materials & Supplies	0	0	1,610
190-2252-661028-004-770-00-000-00-000	Library Materials & Supplies	0	0	2,835
190-2252-661028-005-770-00-000-00-000	Library Materials & Supplies	0	0	8,535
190-2252-661028-006-770-00-000-00-000	Library Materials & Supplies	0	0	3,600
190-2252-661028-007-770-00-000-00-000	Library Materials & Supplies	0	0	2,550
190-2252-661028-008-770-00-000-00-000	Library Materials & Supplies	513	0	4,115
190-2252-661028-009-770-00-000-00-000	Library Materials & Supplies	0	0	2,355
190-2252-661028-011-770-00-000-00-000	Library Materials & Supplies	0	0	2,410
190-2252-661028-013-770-00-000-00-000	Library Materials & Supplies	268	0	5,985
190-2252-661028-014-770-00-000-00-000	Library Materials & Supplies	1,609	0	2,460
190-2252-661028-015-770-00-000-00-000	Library Materials & Supplies	0	0	4,550
190-2252-661028-016-770-00-000-00-000	Library Materials & Supplies	0	0	1,665
190-2252-661028-017-770-00-000-00-000	Library Materials & Supplies	0	0	3,015
190-2252-661028-019-770-00-000-00-000	Library Materials & Supplies	0	0	1,975
190-2252-661028-020-770-00-000-00-000	Library Materials & Supplies	161	0	4,455

Terrebonne Parish School Board
3/4 Cent Sales Tax Budget
Parish Allotment - Project 770
Fiscal Year 2017/2018

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
190-2252-661028-021-770-00-000-00-000	Library Materials & Supplies	0	0	2,595
190-2252-661028-022-770-00-000-00-000	Library Materials & Supplies	762	0	2,425
190-2252-661028-023-770-00-000-00-000	Library Materials & Supplies	0	0	3,705
190-2252-661028-025-770-00-000-00-000	Library Materials & Supplies	0	0	1,900
190-2252-661028-026-770-00-000-00-000	Library Materials & Supplies	0	0	3,425
190-2252-661028-027-770-00-000-00-000	Library Materials & Supplies	0	0	5,095
190-2252-661028-028-770-00-000-00-000	Library Materials & Supplies	842	0	3,100
190-2252-661028-029-770-00-000-00-000	Library Materials & Supplies	0	0	4,030
190-2252-661028-030-770-00-000-00-000	Library Materials & Supplies	73	0	1,315
190-2252-661028-032-770-00-000-00-000	Library Materials & Supplies	0	0	180
190-2252-661028-033-770-00-000-00-000	Library Materials & Supplies	1,123	0	2,975
190-2252-661028-034-770-00-000-00-000	Library Materials & Supplies	1,623	0	6,045
190-2252-661028-035-770-00-000-00-000	Library Materials & Supplies	0	0	2,080
190-2252-661028-036-770-00-000-00-000	Library Materials & Supplies	0	0	7,560
190-2252-661028-038-770-00-000-00-000	Library Materials & Supplies	0	0	3,150
190-2252-661028-039-770-00-000-00-000	Library Materials & Supplies	2,151	0	1,860
190-2252-661028-044-770-00-000-00-000	Library Materials & Supplies	0	0	2,440
190-2252-661510-014-770-00-000-00-000	Supplies-Technology Related	649	0	0
190-2252-664425-001-770-00-000-00-000	Periodicals & Magazines	653	739	0
190-2252-664425-002-770-00-000-00-000	Periodicals & Magazines	352	3,609	0
190-2252-664425-004-770-00-000-00-000	Periodicals & Magazines	568	1,507	0
190-2252-664425-005-770-00-000-00-000	Periodicals & Magazines	252	2,843	0
190-2252-664425-006-770-00-000-00-000	Periodicals & Magazines	396	1,827	0
190-2252-664425-007-770-00-000-00-000	Periodicals & Magazines	0	3,158	0
190-2252-664425-008-770-00-000-00-000	Periodicals & Magazines	(195)	1,162	0
190-2252-664425-009-770-00-000-00-000	Periodicals & Magazines	490	918	0
190-2252-664425-011-770-00-000-00-000	Periodicals & Magazines	287	1,282	0
190-2252-664425-013-770-00-000-00-000	Periodicals & Magazines	743	1,275	0
190-2252-664425-014-770-00-000-00-000	Periodicals & Magazines	767	945	0
190-2252-664425-015-770-00-000-00-000	Periodicals & Magazines	124	10,096	0
190-2252-664425-016-770-00-000-00-000	Periodicals & Magazines	34	3,548	0
190-2252-664425-017-770-00-000-00-000	Periodicals & Magazines	1,439	7,018	0
190-2252-664425-019-770-00-000-00-000	Periodicals & Magazines	0	1,514	0

Terrebonne Parish School Board
 3/4 Cent Sales Tax Budget
 Band Instrument Allotment - Project 780
 Fiscal Year 2017/2018

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
1410 - Co-Curricular Activities				
190-1410-661011-005-780-00-000-00-000	Instrumental Music Supplies	\$8,421	\$4,624	\$5,000
190-1410-661011-013-780-00-000-00-000	Instrumental Music Supplies	9,597	5,000	5,000
190-1410-661011-015-780-00-000-00-000	Instrumental Music Supplies	0	13,040	1,500
190-1410-661011-020-780-00-000-00-000	Instrumental Music Supplies	0	9,320	2,500
190-1410-661011-021-780-00-000-00-000	Instrumental Music Supplies	0	10,500	1,500
190-1410-661011-026-780-00-000-00-000	Instrumental Music Supplies	0	5,741	1,500
190-1410-661011-028-780-00-000-00-000	Instrumental Music Supplies	0	3,000	1,500
190-1410-661011-034-780-00-000-00-000	Instrumental Music Supplies	4,807	5,366	5,000
190-1410-661011-036-780-00-000-00-000	Instrumental Music Supplies	4,906	8,344	5,000
190-1410-661011-044-780-00-000-00-000	Instrumental Music Supplies	4,016	2,263	1,500
Total Project 780		\$31,747	\$67,198	\$30,000

Terrebonne Parish School Board
 3/4 Cent Sales Tax Budget
 Top Gains Rewards - Project 840
 Fiscal Year 2017/2018

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
1100 - Regular Programs - Top Gains Rewards				
190-1100-661005-006-840-00-00-000-000	Instructional Materials	\$0	\$293	\$0
190-1100-661005-038-840-00-00-000-000	Instructional Materials	397	6	0
Total Project 840		\$397	\$299	\$0

Special Revenue Funds



**Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2017/2018**

	2017/2018 Original Budget
<hr/>	
Revenues	
Local Sources	\$400,106
State Sources	3,166,491
Federal Sources	<u>15,674,649</u>
Total Revenues	19,241,246
 Expenditures	
Instructional	12,038,867
Instructional Support Services	<u>7,418,438</u>
Total Expenditures	19,457,305
 Other Financing Sources (Uses)	
Other Sources of Funds	1,000,000
Other Uses of Funds	<u>(1,378,379)</u>
Total Other Financing Sources (Uses)	(378,379)
 Net Change in Fund Balance	 (594,438)
 Fund Balance	
Beginning Fund Balance	774,826
 Ending Fund Balance, Assigned	 <u>\$180,388</u>

**Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2017/2018**

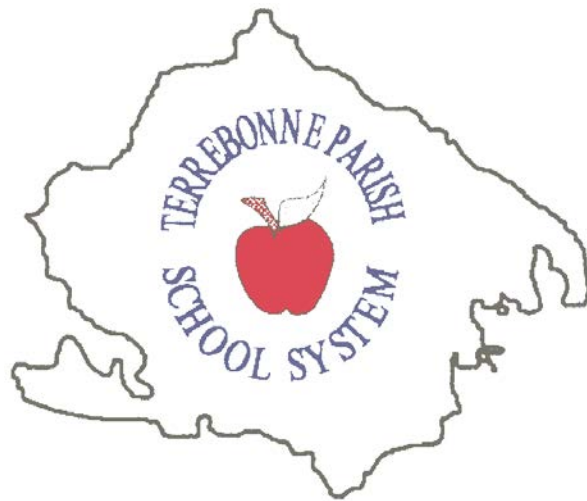
	2017/2018 Original Budget
<hr/>	
Revenues	
Local Sources	\$400,106
State Sources	3,166,491
Federal Sources	<u>15,674,649</u>
Total Revenues	19,241,246
 Expenditures	
Salaries	9,906,879
Employee Benefits	5,150,860
Purchased Services	1,427,458
Supplies	2,820,868
Debt Service & Miscellaneous	<u>151,240</u>
Total Expenditures	19,457,305
 Other Financing Sources (Uses)	
Other Sources of Funds	1,000,000
Other Uses of Funds	<u>(1,378,379)</u>
Total Other Financing Sources (Uses)	(378,379)
 Net Change in Fund Balance	 (594,438)
 Fund Balance	
Beginning Fund Balance	774,826
 Ending Fund Balance, Assigned	 <u>\$180,388</u>

**Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2017/2018**

	2015/2016	2016/2017	2017/2018
	<u>Actual</u>	<u>Revised Budget</u>	<u>Original Budget</u>
Revenues			
Local Sources	\$720,331	\$463,739	\$400,106
State Sources	2,417,668	3,155,606	3,166,491
Federal Sources	<u>18,272,999</u>	<u>17,985,818</u>	<u>15,674,649</u>
Total Revenues	21,410,998	21,605,163	19,241,246
Expenditures			
Regular Programs	3,041,432	4,096,843	2,638,200
Special Education Programs	1,162,126	1,019,905	241,143
Career & Technical Programs	440,112	283,262	387,312
Other Instructional Programs	761,232	774,763	677,408
Special Programs	7,788,804	7,661,873	7,553,449
Adult Education Programs	582,683	620,374	541,355
Pupil Support Services	2,759,159	2,616,967	2,513,152
Instructional Support Services	4,452,274	4,973,858	3,971,901
General Administration	3,243	4,238	4,215
School Administration	153,128	50,069	48,697
Maintenance of Plant	26,115	2,700	2,500
Student Transportation Services	711,091	903,086	877,673
Central Services	767	360	300
Food Services Operations	<u>3,686</u>	<u>0</u>	<u>0</u>
Total Expenditures	21,885,852	23,008,298	19,457,305
Other Financing Sources (Uses)			
Other Sources of Funds	3,588,260	1,587,040	1,000,000
Other Uses of Funds	<u>(1,383,260)</u>	<u>(1,449,964)</u>	<u>(1,378,379)</u>
Total Other Financing Sources (Uses)	2,205,000	137,076	(378,379)
Net Change in Fund Balance	1,730,146	(1,266,059)	(594,438)
Fund Balance			
Beginning Fund Balance	310,739	2,040,885	774,826
Ending Fund Balance, Assigned	<u>\$2,040,885</u>	<u>\$774,826</u>	<u>\$180,388</u>

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2017/2018

FUND NAME	FUND NUMBER	REVENUES & OTHER SOURCES	EXPENDITURES & OTHER USES	BEGINNING BALANCE 7/1/17	ENDING BALANCE 6/30/18
LOCAL AND STATE:					
MFP Level 4	142	426,488	426,488	0	0
Local Billable/Child Care Program	470	390,467	390,467	0	0
Education Excellence Fund	510	335,000	340,938	10,205	4,267
Early Childhood Community Network Lead Agency	520	31,020	31,020	0	0
State Cecil J Picard LA 4 Early Childhood Program	550	1,862,937	1,862,937	0	0
LQEA 8(g) Preschool Student Enhancement Block Grant	630	204,930	204,930	0	0
State Adult Education	680	214,100	214,100	0	0
Library Allotment	730	0	88,500	88,500	0
Textbooks and Materials	740	1,101,655	1,601,655	676,121	176,121
TOTAL LOCAL AND STATE FUNDS	9	\$4,566,597	\$5,161,035	\$774,826	\$180,388
FEDERAL FUNDS:					
NCLB Title I	220	6,144,664	6,144,664	0	0
NCLB Title I - Migrant Education	230	259,770	259,770	0	0
US Dept of Health and Human Services-TANF	240	2,313,263	2,313,263	0	0
NCLB Title I - Part G	270	13,243	13,243	0	0
USDHHS Childcare & Development Block Grant	280	31,725	31,725	0	0
NCLB Title III	310	86,253	86,253	0	0
NCLB Title II	370	1,214,525	1,214,525	0	0
NCLB Title VII-Indian Education	410	404,478	404,478	0	0
Federal Adult Education	490	403,445	403,445	0	0
NCLB Title X Fund	560	90,512	90,512	0	0
Federal Vocational Education	590	226,607	226,607	0	0
Special Education PL101-476 IDEA Part B	750	4,356,780	4,356,780	0	0
Special Education PL101-476 IDEA Pre-School	760	129,384	129,384	0	0
TOTAL FEDERAL FUNDS	13	\$15,674,649	\$15,674,649	\$0	\$0
GRAND TOTAL SPECIAL REVENUE FUNDS					
	22	\$20,241,246	\$20,835,684	\$774,826	\$180,388



Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2017/2018

Minimum Foundation Program
Level 4 Funding

The Minimum Foundation Program Level 4 Fund was established to account for State funds received through the MFP, but for which specified guidelines for expenditures have been established.

Career Development Funds are funds that are intended to assist local school districts with the additional cost of providing Career and Technical Education (CTE) courses. Each district receives a 6% “add on” to the weighted count for students enrolled in technical courses that are aligned with WIC-identified, high-demand CTE pathways. Funds are used to provide materials, equipment, and teacher credentialing and training for Career and Technical Education courses.

Supplemental Course Academy Funds give school districts an MFP allocation related to the cost of high school credit courses. It is individualized to the needs of secondary students and targets the following areas for high school credit: Career and technical preparation, academic work required to achieve TOPS, advanced coursework not available at the school due to limited resources, dual enrollment, and intensive remediation for students struggling to stay on pace for graduation.

High Cost Services refers to a combination of federal and state set aside funds available to provide additional supports to LEAs serving disabled students with high-cost needs, evidenced by individual services to students exceeding three times the per pupil expenditure for the State.

Funding for Career Development Funds and Supplemental Course Academy Funds is estimated at the prior year’s allocations of \$237,286 and \$189,202 respectively. Due to the uncertainty of funding, no estimate for High Cost Services has been made for fiscal year 2017/2018.

Terrebonne Parish School Board
Special Revenue Fund
Minimum Foundation Program Level 4 Funding
Fiscal Year 2017/2018

142

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
REVENUE AND OTHER SOURCES OF FUNDS				
142-0000-531125-000-375-00-xxx-00-000	High Cost Services	\$237,348	\$247,401	\$0
142-0000-532900-000-375-00-000-00-000	Other Restricted-HCS-HB1	320,420	0	0
142-0000-531125-000-401-00-000-00-000	Supplemental Course Allocation	190,086	189,202	189,202
142-0000-532900-000-401-00-000-00-000	Other Restricted-SCA-HB1	64,796	0	0
142-0000-531125-000-402-00-000-00-000	Career Development Funds	230,146	0	237,286
	Total Revenues	\$1,042,796	\$436,603	\$426,488
EXPENDITURES AND OTHER USES OF FUNDS				
375 - High Risk Pool Special Education Grant				
142-1210-612431-000-375-01-xxx-00-000	Substitute Paraprofessional	\$952	\$0	\$0
142-1211-611501-000-375-01-xxx-00-000	Paraprofessional	243,203	151,647	0
142-1212-611240-000-375-01-xxx-00-000	Special Ed Support Teacher	2,601	0	0
142-1214-611242-000-375-01-xxx-00-000	Adaptive Physical Education Teacher	24,122	0	0
142-1216-611505-000-375-01-xxx-00-000	Sped Non-Cat Preschool Para	29,399	0	0
142-2152-611301-000-375-01-xxx-00-000	Speech Therapist/Pathologist	3,087	0	0
142-2152-611303-000-375-01-xxx-00-000	Speech Therapist Assistant	6,050	0	0
142-2730-612453-000-375-01-xxx-00-000	Sub Special Educ Bus Attendant	1,104	0	0
142-2732-611541-000-375-01-xxx-00-000	Special Educ Bus Attendant	24,840	0	0
142-xxxx-621000-000-375-02-xxx-00-000	Group Insurance Expense	133,420	54,278	0
142-xxxx-622000-000-375-02-xxx-00-000	FICA	125	0	0
142-xxxx-622500-000-375-02-xxx-00-000	Medicare Part A Expense	4,137	2,199	0
142-xxxx-623101-000-375-02-xxx-00-000	Teachers Retirement	77,666	38,670	0
142-xxxx-623300-000-375-02-xxx-00-000	LA State Employee Rmt-LSERS	4,599	0	0
142-xxxx-626001-000-375-02-xxx-00-000	Workers Comp Insurance	2,463	607	0
401 - Supplemental Course Allocation				
142-1130-656100-000-401-05-000-00-000	Tuition Expense - Other Parishes	0	0	109,202
142-1130-656300-000-401-05-000-00-000	Tuition Expense - Private Sources	102,408	178,000	0
142-1130-656402-000-401-05-000-00-000	Tuition Expense-Other Educ. Agency	67,051	98,778	80,000
402 - Career Development Fund				
142-1300-632018-000-402-03-xxx-00-000	Instructional Services	49,232	25,000	50,000
142-1300-653038-000-402-05-xxx-00-000	Software Access License	249	0	0
142-1300-653054-000-402-05-000-00-000	Subscription Access Fee	0	15,000	15,000
142-1300-661020-000-402-06-000-00-000	Career & Technical Supplies	141,591	75,213	100,000

Terrebonne Parish School Board
 Special Revenue Fund
 Minimum Foundation Program Level 4 Funding
 Fiscal Year 2017/2018

142

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
142-1300-661510-000-402-06-000-00-000	Supplies-Technology Related	6,308	20,000	54,286
142-1300-673107-000-402-07-000-00-000	Machinery - Equipment	13,095	0	0
142-2235-615052-000-402-01-000-00-000	Stipend-In-Service Participant	4,300	0	0
142-2235-658201-000-402-05-000-00-000	Travel - Employee	11,041	12,000	15,000
142-2235-658253-000-402-05-000-00-000	Travel-Out/Of/State	1,505	0	0
142-2235-661045-000-402-06-000-00-000	Professional Development Supplies	825	2,500	3,000
142-xxxx-622500-000-402-02-xxx-00-000	Medicare Part A Expense	62	0	0
142-xxxx-623101-000-402-02-xxx-00-000	Teachers Retirement	947	0	0
142-xxxx-623905-000-402-02-xxx-00-000	LA State Employee Rtmt-LASERS	74	0	0
142-xxxx-626001-000-402-02-xxx-00-000	Workers Comp Insurance	18	0	0
Total Expenditures		\$956,474	\$673,892	\$426,488
FUND BALANCE				
Excess (Deficiency) of Revenues and				
Other Sources of Funds		86,322	(237,289)	0
Balance at Beginning of Year		150,967	237,289	0
Balance at End of Year		\$237,289	\$0	\$0



Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2017/2018

NCLB Title I
Striving Readers Comprehensive Literacy

The purpose of the Striving Readers Comprehensive Literacy (SRCL) grant funds is to increase literacy skills including pre-literacy skills, reading, and writing for disadvantaged children from birth through grade 12. Funds will be used to create sustainable systems that support implementation of Common Core State Standards and focus on: (1) School Leader and Teacher Learning Targets; (2) Assessment and Curriculum; (3) School and Teacher Collaboration; and (4) Compass Observation and Feedback.

The SRCL grant was a 3-year grant that was given an extension with an ending date of September 30, 2017.

Terrebonne Parish School Board
Special Revenue Funds
NCLB Title I - Striving Readers Comprehensive Literacy
Fiscal Year 2017/2018

210

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
REVENUE AND OTHER SOURCES OF FUNDS				
210-0000-545590-000-610-00-000-00-000	Title I, Grants to LEAs - SRCL	\$144,125	\$0	\$0
210-0000-545590-000-610-00-001-00-000	Title I, Grants to LEAs - Prior Year	42,117	54,344	0
210-0000-545590-000-620-00-000-00-000	Title I, Grants to LEAs - SRCL	310,668	0	0
210-0000-545590-000-620-00-001-00-000	Title I, Grants to LEAs - Prior Year	71,650	110,542	0
210-0000-545590-000-630-00-000-00-000	Title I, Grants to LEAs - SRCL	174,064	0	0
210-0000-545590-000-630-00-001-00-000	Title I, Grants to LEAs - Prior Year	33,596	52,121	0
210-0000-545590-000-640-00-000-00-000	Title I, Grants to LEAs - SRCL	157,116	0	0
210-0000-545590-000-640-00-001-00-000	Title I, Grants to LEAs - Prior Year	34,891	67,452	0
	Total Revenues	\$968,227	\$284,459	\$0
EXPENDITURES AND OTHER USES OF FUNDS				
610 - Birth - Age 5				
210-1510-661005-011-610-06-000-11-000	Instructional Materials	7,730	0	0
210-1510-661005-017-610-06-000-11-000	Instructional Materials	9,753	0	0
210-1510-661510-xxx-610-06-000-24-000	Supplies-Technology Related	14,512	0	0
210-2214-611363-062-610-01-000-41-000	Coordinator-Special Area	5,801	0	0
210-2214-658201-000-610-05-000-41-000	Travel-Employee	131	0	0
210-2220-611356-011-610-01-000-23-000	Integration Specialist	7,486	0	0
210-2220-611358-062-610-01-000-23-000	Data Specialist	4,606	0	0
210-2220-658201-000-610-05-000-23-000	Travel-Employee	89	0	0
210-2234-612301-011-610-01-000-23-000	Substitute Teacher	150	0	0
210-2234-615052-011-610-01-000-23-000	Stipend-In-Service Participant	555	0	0
210-2234-615052-017-610-01-000-23-000	Stipend-In-Service Participant	1,440	0	0
210-2234-632012-xxx-610-03-000-23-000	Consultant Services	71,054	0	0
210-2234-658201-000-610-05-000-23-000	Travel-Employee	637	0	0
210-xxxx-621000-xxx-610-02-000-xx-000	Group Insurance Expense	4,365	0	0
210-xxxx-622000-xxx-610-02-000-xx-000	FICA	22	0	0
210-xxxx-622500-xxx-610-02-000-xx-000	Medicare Part A Expense	268	0	0
210-xxxx-623101-xxx-610-02-000-xx-000	Teachers Retirement	3,964	0	0
210-xxxx-626001-xxx-610-02-000-xx-000	Workers Comp Insurance	81	0	0
210-5200-693301-000-610-09-000-00-000	Indirect Cost-Federal Fund	11,481	0	0

Terrebonne Parish School Board
Special Revenue Funds
NCLB Title I - Striving Readers Comprehensive Literacy
Fiscal Year 2017/2018

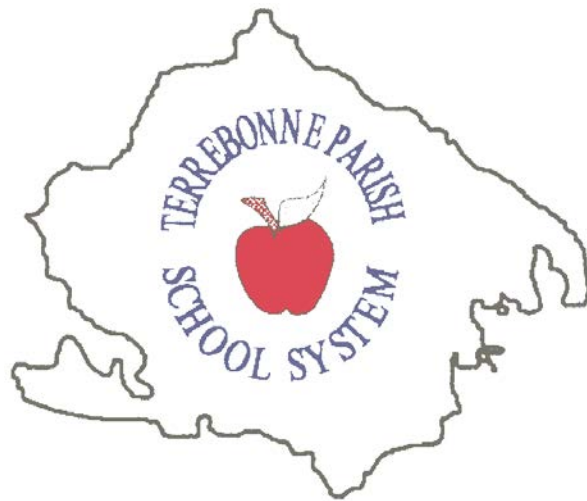
210

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
210-xxxx-xxxxxx-xxx-610-xx-001-00-000	Prior Year Expenditures	42,117	54,344	0
620 - Grades K - 5				
210-1510-611248-xxx-620-01-000-11-000	Instructional Interventionist	47,187	0	0
210-1510-612301-xxx-620-01-000-11-000	Substitute Teacher	4,110	0	0
210-1510-613041-xxx-620-01-000-11-000	Extra Work-Teacher	515	0	0
210-1510-653038-xxx-620-05-000-11-000	Software Access License	28,338	0	0
210-1510-661005-xxx-620-06-000-11-000	Instructional Materials	22,631	0	0
210-1510-661510-xxx-620-06-000-24-000	Supplies-Technology Related	35,063	0	0
210-2214-611363-062-620-01-000-41-000	Coordinator-Special Area	5,801	0	0
210-2214-658201-000-620-05-000-41-000	Travel-Employee	131	0	0
210-2220-611353-xxx-620-01-000-23-000	Master Teacher	29,054	0	0
210-2220-611356-xxx-620-01-000-23-000	Integration Specialist	9,718	0	0
210-2220-611358-062-620-01-000-23-000	Data Specialist	5,707	0	0
210-2220-613066-xxx-620-01-000-23-000	Extra Work-Master Teacher	584	0	0
210-2220-658201-000-620-05-000-23-000	Travel-Employee	89	0	0
210-2234-612301-xxx-620-01-000-23-000	Substitute Teacher	12,205	0	0
210-2234-615051-xxx-620-01-000-23-000	Stipend-In-Service Presenter	224	0	0
210-2234-615052-xxx-620-01-000-23-000	Stipend-In-Service Participant	3,450	0	0
210-2234-632012-xxx-620-03-000-23-000	Consultant Services	23,325	0	0
210-2234-658201-xxx-620-05-000-23-000	Travel - Employee	2,719	0	0
210-xxxx-621000-xxx-620-02-000-xx-000	Group Insurance Expense	24,532	0	0
210-xxxx-622000-xxx-620-02-000-xx-000	FICA	518	0	0
210-xxxx-622500-xxx-620-02-000-xx-000	Medicare Part A Expense	1,639	0	0
210-xxxx-623101-xxx-620-02-000-xx-000	Teachers Retirement	27,901	0	0
210-xxxx-623903-xxx-620-02-000-xx-000	Optional Retirement Expense	6	0	0
210-xxxx-626001-xxx-620-02-000-xx-000	Workers Comp Insurance	473	0	0
210-5200-693301-000-620-09-000-00-000	Indirect Cost-Federal Fund	24,748	0	0
210-xxxx-xxxxxx-xxx-620-xx-001-00-000	Prior Year Expenditures	71,650	110,542	0

Terrebonne Parish School Board
Special Revenue Funds
NCLB Title I - Striving Readers Comprehensive Literacy
Fiscal Year 2017/2018

210

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
630 - Grades 6 - 8				
210-1510-611248-xxx-630-01-000-11-000	Instructional Interventionist	34,593	0	0
210-1510-612301-028-630-01-000-11-000	Substitute Teacher	6,404	0	0
210-1510-653038-xxx-630-05-000-11-000	Software Access License	4,205	0	0
210-1510-661005-xxx-630-06-000-11-000	Instructional Materials	20,279	0	0
210-1510-661510-xxx-630-06-000-24-000	Supplies-Technology Related	25,050	0	0
210-2214-611363-062-630-01-000-41-000	Coordinator-Special Area	5,801	0	0
210-2214-658201-000-630-05-000-41-000	Travel-Employee	131	0	0
210-2220-611357-xxx-630-01-000-23-000	Instructional Coach	18,772	0	0
210-2220-611358-062-630-01-000-23-000	Data Specialist	5,702	0	0
210-2220-658201-000-630-05-000-23-000	Travel-Employee	89	0	0
210-2234-612301-xxx-630-01-000-23-000	Substitute Teacher	615	0	0
210-2234-615052-xxx-630-01-000-23-000	Stipend-In-Service Participant	240	0	0
210-2234-632012-xxx-630-03-000-23-000	Consultant Services	5,676	0	0
210-2234-658201-xxx-630-05-000-23-000	Travel - Employee	1,740	0	0
210-xxxx-621000-xxx-630-02-000-xx-000	Group Insurance Expense	13,544	0	0
210-xxxx-622000-xxx-630-02-000-xx-000	FICA	435	0	0
210-xxxx-622500-xxx-630-02-000-xx-000	Medicare Part A Expense	1,009	0	0
210-xxxx-623101-xxx-630-02-000-xx-000	Teachers Retirement	15,624	0	0
210-xxxx-626001-xxx-630-02-000-xx-000	Workers Comp Insurance	289	0	0
210-5200-693301-000-630-09-000-00-000	Indirect Cost - Federal Fund	13,866	0	0
210-xxxx-xxxxxx-xxx-630-xx-001-00-000	Prior Year Expenditures	33,596	52,121	0
999				
210-1510-611248-xxx-640-01-000-11-000	Instructional Interventionist	33,718	0	0
210-1510-612301-xxx-640-01-000-11-000	Substitute Teacher	1,504	0	0
210-1510-653038-xxx-640-05-000-11-000	Software Access License	4,138	0	0
210-1510-661005-xxx-640-06-000-11-000	Instructional Materials	15,880	0	0
210-1510-661510-xxx-640-06-000-24-000	Supplies-Technology Related	12,978	0	0
210-2214-611363-062-640-01-000-41-000	Coordinator - Special Area	5,801	0	0
210-2214-658201-000-640-05-000-41-000	Travel - Employee	131	0	0
210-2220-611356-xxx-640-01-000-23-000	Integration Specialist	19,567	0	0



Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2017/2018

NCLB Title I

The No Child Left Behind Act of 2001 is a reform-based law that seeks to close entirely the achievement gap between disadvantaged and minority students and their peers and to increase academic achievement among all students.

Title I Part A and Part D are used to monitor services provided to educationally disadvantaged children attending schools in Terrebonne Parish that qualify as target areas because of low socio-economic factors. The funds are received through the State from federally funded educational programs. The primary activity is instruction of students, with some support services to assist the academic program.

Twenty Terrebonne Parish schools participate in a Title I "school wide program". This program allows each school the opportunity to provide assistance to all students. These schools may change services, and/or support programs to fit the need of the individual schools. This is based on a comprehensive needs assessment which reflects the views of faculty, staff, parents, and community members. In addition, Title I will provide both professional and paraprofessional assistance to pre-kindergarten children whose developmental level is below their chronological level, in twelve preschool classes.

The budget includes twenty school wide programs, a Professional Development budget, an Instructional Program budget, a Highly Qualified Professional Development budget, an Administrative budget, a Non-Public budget, a Neglected/Delinquent budget, a Homeless budget, a Limited English Proficient budget, a Preschool budget, a Parental Involvement budget and a Focus & Priority Schools budget.

The allocation for Title I Parts A & D for the 2017/2018 fiscal year is estimated at \$6,144,664.

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2017/2018

Personnel Roster			
Position	Revised Budget 2016-2017	Budget 2017-2018	Increase (Decrease)
Teacher	17	22	5
Preschool Teacher	12	12	0
Instructional Coach	21	20	(1)
Instructional Interventionist	5	9	4
Part-time Teacher - Non-Public	1	1	0
Part-time Teacher – Neglected	1	1	0
Paraprofessional	9	9	0
Alternative Program Paraprofessional	1	1	0
Preschool Paraprofessional	12	12	0
Supervisor	1	1	0
Reading Consultant	1	1	0
Grant Program Coordinator	1	1	0
Spanish Interpreter	1	1	0
Turnaround Specialist	1	1	0
Clerical/Secretarial	3	3	0
Total Positions	87	95	8

Terrebonne Parish School Board
Special Revenue Funds
NCLB Title I
Fiscal Year 2017/2018

220

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
REVENUE AND OTHER SOURCES OF FUNDS				
220-0000-545410-000-000-xx-000-00-000	Title I Grants to LEAs	\$5,489,468	\$6,502,424	\$6,144,664
	Total Revenues	\$5,489,468	\$6,502,424	\$6,144,664
EXPENDITURES AND OTHER USES OF FUNDS				
050 - Professional Development District-Wide				
220-1510-643018-000-000-04-000-24-050	Equipment Repair Service	\$0	\$500	\$500
220-2214-611367-062-000-01-000-23-050	Staff Development Coordinator	0	29,345	29,352
220-2214-658201-000-000-05-000-23-050	Travel-Employee	0	500	500
220-2214-661045-000-000-06-000-23-050	Professional Development Supplies	2,032	42,781	42,781
220-2220-611357-062-000-01-000-23-050	Instructional Coach	8,221	758,589	749,277
220-2220-611358-062-000-01-000-23-050	Data Specialist	21,495	0	0
220-2234-643045-000-000-04-000-23-050	Maintenance Agreement	0	1,275	1,275
220-2234-658201-000-000-05-000-23-050	Travel-Employee	0	1,500	1,500
220-2234-658253-000-000-05-000-23-050	Travel-Out/of/State	0	48,746	8,000
220-xxxx-621000-xxx-263-02-000-23-050	Group Insurance Expense	6,968	184,111	181,738
220-xxxx-622500-xxx-263-02-000-23-050	Medicare Part A Expense	395	10,865	11,291
220-xxxx-623101-xxx-263-02-000-23-050	Teachers Retirement	2,162	185,864	207,116
220-xxxx-624001-000-000-02-000-23-050	Tuition Reimbursement	0	7,000	7,000
220-xxxx-624013-000-000-02-000-23-050	Praxis Test Fee	0	1,000	1,000
220-xxxx-626001-xxx-263-02-000-23-050	Workers Comp Insurance	119	3,151	3,114
110 - Instructional Program District-Wide				
220-1510-611205-xxx-263-01-000-11-110	Kindergarten Teacher	140,013	66,956	67,825
220-1510-611208-xxx-263-01-000-11-110	Elementary Teacher (1-8)	437,139	533,969	538,457
220-1510-612301-000-263-01-000-11-110	Substitute Teacher	16,164	15,000	15,000
220-1510-661005-xxx-000-06-000-11-110	Instructional Supplies	0	118,894	67,760
220-1510-661510-xxx-000-06-000-24-110	Supplies-Technology Related	3,216	142,393	91,239
220-2214-611129-060-000-01-000-11-110	Turnaround Specialist	63,426	67,748	68,918
220-2214-611349-062-000-01-000-11-110	Reading Consultant	0	40,968	50,659
220-2214-611363-062-000-01-000-11-110	Coordinator-Special Area	22,561	0	0
220-2214-611369-062-000-01-000-11-110	Early Childhood Coordinator	8,395	8,546	8,560
220-2214-611371-062-000-01-000-11-110	Project Itinerant Liaison	20,147	20,530	20,578
220-2214-658201-000-000-05-000-11-110	Travel-Employee	76	2,000	2,000
220-2234-612301-000-263-01-000-23-110	Substitute Teacher	283	3,000	3,000

Terrebonne Parish School Board
Special Revenue Funds
NCLB Title I
Fiscal Year 2017/2018

220

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
220-2234-658201-000-000-05-000-23-110	Travel-Employee	1,693	5,000	5,000
220-2234-658253-000-000-05-000-23-110	Travel-Out/of/State	1,396	9,902	3,000
220-xxxx-621000-xxx-xxx-02-000-11-110	Group Insurance Expense	168,500	186,361	187,979
220-xxxx-622000-xxx-xxx-02-000-11-110	FICA	620	1,116	1,116
220-xxxx-622500-xxx-xxx-02-000-11-110	Medicare Part A Expense	9,893	11,021	11,209
220-xxxx-623101-xxx-xxx-02-000-11-110	Teachers Retirement	183,566	178,769	200,829
220-xxxx-626001-xxx-xxx-02-000-11-110	Workers Comp Insurance	2,830	3,040	3,092
120 - Focus & Priority School Initiative				
220-1510-611248-000-000-01-000-11-120	Instructional Interventionist	0	181,368	346,967
220-1510-611501-000-000-01-000-11-120	Paraprofessional	0	107,613	109,268
220-2220-611357-000-000-01-000-23-120	Instructional Coach	0	43,973	44,081
220-1510-661510-000-000-06-000-11-120	Supplies-Technology Related	0	192,523	162,207
220-2234-632012-000-000-03-000-23-120	Consultant Services	0	148,000	10,000
220-xxxx-621000-000-000-02-000-11-120	Group Insurance Expense	0	123,735	162,552
220-xxxx-622500-000-000-02-000-11-120	Medicare Part A Expense	0	4,832	7,254
220-xxxx-623101-000-000-02-000-11-120	Teachers Retirement	0	80,500	133,083
220-xxxx-626001-000-000-02-000-11-120	Workers Comp Insurance	0	1,333	2,001
165 - Highly Qualified Professional Development				
220-2234-624001-000-000-02-000-23-165	Tuition Reimbursement	4,200	0	0
230 - Administration				
220-2214-611113-062-230-01-000-41-230	Supervisor-Federal Programs	77,171	76,806	75,103
220-2214-611401-062-230-01-000-51-230	Clerical/Secretarial	51,317	57,289	57,754
220-2214-612205-000-230-01-000-51-230	Seasonal Clerical	0	8,400	8,400
220-2214-612433-000-230-01-000-51-230	Substitute Secretary/Clerical	13,926	0	0
220-2214-644230-000-230-04-000-51-230	Copy Equipment Rental	5,131	10,000	10,000
220-2214-653001-000-230-05-000-51-230	Postage Expense	57	100	100
220-2214-653032-000-230-05-000-51-230	Cellular Telephone Expense	362	487	487
220-2214-653038-000-230-05-000-41-230	Software Access License	0	15,000	5,000
220-2214-658201-000-230-05-000-41-230	Travel-Employee	5,701	6,000	6,000
220-2214-658253-000-230-05-000-41-230	Travel-Out/of/State	4,937	3,000	3,000
220-2214-661050-000-230-06-000-51-230	General Office Supplies	3,068	9,993	5,000
220-2214-661510-000-230-06-000-24-230	Supplies-Technology Related	1,442	17,000	10,000

Terrebonne Parish School Board
Special Revenue Funds
NCLB Title I
Fiscal Year 2017/2018

220

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
220-2234-658201-000-230-05-000-41-230	Travel-Employee	1,417	0	0
220-2234-658253-000-230-05-000-41-230	Travel-Out/Of/State	1,685	0	0
220-2310-633310-000-230-03-000-51-230	Financial Audit Fees	1,525	1,385	1,385
220-xxxx-621000-062-230-02-000-xx-230	Group Insurance Expense	31,021	32,646	32,646
220-xxxx-622000-000-230-02-000-xx-230	FICA	863	521	521
220-xxxx-622500-062-230-02-000-xx-230	Medicare Part A Expense	1,728	2,066	2,047
220-xxxx-623101-062-230-02-000-xx-230	Teachers Retirement	34,041	34,195	35,340
220-xxxx-626001-062-230-02-000-xx-230	Workers Comp Insurance	569	570	565
240 - Non-Public Allocation				
220-1510-611214-888-240-01-000-11-240	Part-Time Teacher	19,905	20,384	22,684
220-1510-653038-000-240-05-000-11-240	Software Access License	5,180	5,180	5,180
220-1510-661005-xxx-240-06-000-11-240	Instructional Materials	17	0	0
220-1510-661510-xxx-240-06-000-24-240	Supplies-Technology Related	517	0	0
220-2180-661039-xxx-240-06-000-31-240	Parental Involvement Supplies	2,916	0	0
220-1510-622500-888-240-02-000-11-240	Medicare Part A Expense	289	296	329
220-1510-623101-888-240-02-000-11-240	Teachers Retirement	5,235	5,198	6,034
220-1510-626001-888-240-02-000-11-240	Workers Comp Insurance	79	82	91
440 - Limited English Proficient				
220-1510-653038-000-440-05-000-11-440	Software Access License	5,960	0	0
220-1520-611257-062-440-01-000-11-440	LEP Interpreter	40,377	41,150	41,255
220-1520-653038-000-440-05-000-11-440	Software Access License	0	5,970	0
220-1520-658201-000-440-05-000-11-440	Travel-Employee	435	500	500
220-2180-612301-000-440-01-000-31-440	Substitute Teacher	0	2,400	2,400
220-2180-632012-000-440-03-000-31-440	Consultant Services	0	11,550	11,550
220-2180-661039-000-440-06-000-31-440	Parental Involvement Supplies	0	9,473	9,473
220-1520-621000-062-440-02-000-11-440	Group Insurance Expense	8,341	10,906	10,906
220-2180-622000-000-440-02-000-31-440	FICA	0	149	149
220-1520-622500-062-230-02-000-xx-440	Medicare Part A Expense	570	632	633
220-1520-623101-062-230-02-000-xx-440	Teachers Retirement	10,619	10,493	10,974
220-1520-626001-062-230-02-000-xx-440	Workers Comp Insurance	161	174	174
450 - Neglected & Delinquent Programs				
220-1460-613042-000-450-01-000-13-450	Summer Program Teacher	11,347	12,208	12,208

Terrebonne Parish School Board
Special Revenue Funds
NCLB Title I
Fiscal Year 2017/2018

220

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
220-1460-613081-000-450-01-000-12-450	After School Program Teacher	17,054	31,360	31,360
220-1460-661005-000-450-06-000-12-450	Instructional Materials	0	2,591	2,591
220-1480-611501-048-450-01-000-11-450	Paraprofessional	14,838	15,123	15,222
220-1480-661005-000-450-06-000-11-450	Instructional Materials	0	6,222	6,222
220-1480-661510-000-450-06-000-24-450	Supplies-Technology Related	2,231	7,855	2,000
220-1510-611214-027-450-01-000-11-450	Part-Time Teacher	13,456	15,137	19,451
220-1510-611501-xxx-450-01-000-11-450	Paraprofessional	3,086	3,619	3,685
220-1510-658201-000-450-05-000-11-450	Travel-Employee	0	500	500
220-2180-661039-000-450-06-000-31-450	Parental Involvement Supplies	0	245	245
220-2214-611377-062-450-01-000-11-450	Federal Programs Grant Liaison	17,631	17,964	18,007
220-xxxx-621000-xxx-450-02-000-11-450	Group Insurance Expense	16,033	17,084	17,083
220-xxxx-622500-xxx-450-02-000-xx-450	Medicare Part A Expense	1,085	1,382	1,449
220-xxxx-623101-xxx-450-02-000-xx-450	Teachers Retirement	20,360	24,330	26,103
220-xxxx-626001-xxx-450-02-000-xx-450	Workers Comp Insurance	310	382	400
460 - Homeless				
220-1510-611214-062-460-01-000-11-460	Part-Time Teacher	0	8,395	0
220-1510-611501-000-460-01-000-11-460	Paraprofessional	0	0	12,382
220-1510-612211-062-460-01-000-11-460	Seasonal Teacher	35,847	47,376	47,376
220-2180-611371-062-460-01-000-31-460	Project Itinerant Liaison	9,277	10,677	10,796
220-xxxx-621000-062-460-02-000-31-460	Group Insurance Expense	1,888	11,822	15,032
220-xxxx-622500-xxx-460-02-000-xx-460	Medicare Part A Expense	651	964	1,024
220-xxxx-623101-062-460-02-000-11-460	Teachers Retirement	11,868	16,945	18,247
220-xxxx-626001-062-460-02-000-xx-460	Workers Comp Insurance	180	266	282
550 - Pre-School District-Wide				
220-1530-611271-xxx-190-01-000-14-550	Pre-Kindergarten Teacher	490,900	487,131	489,851
220-1530-611501-xxx-190-01-000-14-550	Paraprofessional	180,291	182,120	184,506
220-2214-611369-062-190-01-000-14-550	Early Childhood Coordinator	8,395	8,546	8,560
220-xxxx-621000-xxx-190-02-000-14-550	Group Insurance Expense	237,365	232,474	241,249
220-xxxx-622500-xxx-190-02-000-14-550	Medicare Part A Expense	8,485	9,828	9,902
220-xxxx-626001-xxx-190-02-000-14-550	Workers Comp Insurance	2,718	2,711	2,731
810 - Parental Involvement District-Wide				
220-2180-611371-062-000-01-810-31-810	Project Intererant Liaison	6,237	7,180	7,262
220-2180-655001-xxx-000-05-810-31-810	Forms Printing	(60)	0	0

Terrebonne Parish School Board
Special Revenue Funds
NCLB Title I
Fiscal Year 2017/2018

220

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
220-2180-661039-000-000-06-810-31-810	Parental Involvement Supplies	2,945	3,122	3,122
220-xxxx-621000-xxx-000-02-810-31-810	Group Insurance Expense	1,475	1,475	1,475
220-xxxx-622500-xxx-000-02-810-31-810	Medicare Part A Expense	88	104	105
220-xxxx-623101-xxx-000-02-810-31-810	Teachers Retirement	1,640	1,831	1,932
220-xxxx-626001-xxx-000-02-810-31-810	Workers Comp Insurance	26	29	29
819 - School Level Parental Involvement 999 - School Budget				
220-1460-613081-xxx-000-01-000-12-999	After School Program Teacher	33,175	36,543	36,543
220-1460-661005-xxx-000-06-000-12-999	Instructional Materials	2,268	0	0
220-1510-611248-xxx-000-01-000-11-999	Instructional Interventionist	294,558	0	0
220-1510-611251-xxx-000-01-000-11-999	Title I Teacher	40,681	0	0
220-1510-611501-xxx-000-01-000-11-999	Paraprofessional	141,510	0	0
220-1510-612211-xxx-000-01-000-11-999	Seasonal Teacher	36,946	0	0
220-1510-612213-xxx-000-01-000-11-999	Seasonal Paraprofessional	7,467	2,238	2,238
220-1510-612301-xxx-000-01-000-11-999	Substitute Teacher	643	0	0
220-1510-612431-xxx-000-01-000-11-999	Substitute Paraprofessional	3,931	0	0
220-1510-653038-xxx-000-05-000-11-999	Software Access Licenses	17,134	2,304	2,304
220-1510-661005-xxx-000-06-000-11-999	Instructional Materials	8,075	7,133	7,133
220-1510-661510-xxx-000-06-000-24-999	Supplies-Technology Related	184,176	116,927	116,927
220-2180-611357-xxx-000-01-810-31-819	Instructional Coach	38,915	51,924	49,601
220-2180-613041-xxx-000-01-810-31-999	Extra Work-Teacher	470	420	420
220-2180-653001-xxx-000-05-810-31-999	Postage Expense	0	300	300
220-2180-661039-xxx-000-06-810-31-819	Parental Involvement Supplies	1,905	102	102
220-2180-661039-xxx-000-06-810-31-999	Parental Involvement Supplies	619	3,148	3,148
220-2180-661510-xxx-000-06-810-31-819	Supplies-Technology Related	0	225	225
220-2180-661510-xxx-000-06-810-31-999	Supplies-Technology Related	1,749	0	0
220-2220-611353-xxx-000-01-000-23-999	Master Teacher	17,150	0	0
220-2220-611356-xxx-000-01-000-31-819	Integration Specialist	17,827	0	0
220-2220-611357-xxx-000-01-000-23-999	Instructional Coach	662,344	0	0
220-2220-613058-xxx-000-01-000-23-999	Extra Work-Instructional Coach	5,866	0	0
220-2234-612301-xxx-000-01-000-23-999	Substitute Teacher	11,013	5,725	5,725
220-2234-612405-039-000-01-000-23-999	Substitute School Administration	170	0	0
220-2234-615052-xxx-000-01-000-23-999	Stipend-In-Service Participant	1,770	1,200	1,200
220-2234-632012-xxx-000-03-000-23-999	Consultant Services	52,050	875	875
220-2234-658201-xxx-000-05-000-23-999	Travel-Employee	46,144	17,007	17,007

Terrebonne Parish School Board
 Special Revenue Funds
 Fiscal Year 2017/2018

NCLB Title I – Migrant Education

Title I Part C Migrant Education funds are received from a federal grant applied for through the State.

This grant provides funding to eligible entities to help migratory children to overcome educational disruption, cultural language barriers, social isolation and other factors that inhibit the ability of such children to achieve high academic standards.

Projected revenues and expenditures for fiscal year 2017/2018 are estimated at \$259,770.

Personnel Roster

Position	Revised Budget 2016-2017	Budget 2017-2018	Increase (Decrease)
Migrant Advocate	1	1	0
Migrant Recruiter	1	1	0
Total Positions	2	2	0

Terrebonne Parish School Board
Special Revenue Funds
NCLB Title I - Migrant Education
Fiscal Year 2017/2018

230

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
REVENUE AND OTHER SOURCES OF FUNDS				
230-0000-545420-000-000-xx-000-00-000	Title I, Part C-Migrant	\$192,622	\$278,174	\$259,770
230-0000-545420-000-000-xx-001-00-000	Title I, Part C-Migrant Prior Year	12,735	0	0
230-0000-545420-000-000-xx-002-00-000	Title I, Part C-Migrant Carryover	8,764	0	0
	Total Revenues	\$214,121	\$278,174	\$259,770
EXPENDITURES AND OTHER USES OF FUNDS				
230-1510-611214-000-000-01-000-11-000	Part-Time Teacher	\$1,857	\$2,671	\$3,433
230-1510-612211-000-000-01-000-11-000	Seasonal Teacher	56,290	72,128	72,128
230-1510-658201-000-000-05-000-11-000	Travel-Employee	549	750	750
230-1510-661005-000-000-06-000-00-000	Instructional Materials	0	5,500	5,500
230-2180-611509-000-000-01-000-31-000	Migrant Advocate	14,844	16,296	16,581
230-2180-611821-000-000-01-000-31-000	Migrant Recruiter	32,123	39,838	39,937
230-2180-613001-000-000-01-000-00-000	Extra Work-Paraprofessional	557	600	600
230-2180-613041-000-000-01-000-31-000	Extra Work-Teacher	2,632	4,550	4,550
230-2180-644230-000-000-04-000-51-000	Copy Equipment Rental	550	800	800
230-2180-653001-000-000-05-000-31-000	Postage Expense	0	200	200
230-2180-653032-000-000-05-000-31-000	Cellular Telephone Expense	362	1,200	1,200
230-2180-655001-000-000-05-000-31-000	Forms Printing	0	400	400
230-2180-658201-000-000-05-000-31-000	Travel-Employee	1,728	1,070	1,070
230-2180-661039-000-000-06-000-31-000	Parental Involvement Supplies	7,232	38,510	19,546
230-2180-661050-000-000-06-000-31-000	General Office Supplies	1,635	1,500	1,500
230-2180-661510-000-000-06-000-31-000	Supplies-Technology Related	6,073	3,559	3,559
230-2234-658201-000-000-05-000-23-000	Travel-Employee	1,356	6,000	6,000
230-xxxx-621000-000-000-02-000-xx-000	Group Insurance Expense	19,085	21,811	21,811
230-xxxx-622500-000-000-02-000-xx-000	Medicare Part A Expense	1,514	1,974	1,991
230-xxxx-623101-000-000-02-000-xx-000	Teachers Retirement	28,484	34,701	35,653
230-xxxx-626001-000-000-02-000-xx-000	Workers Comp Insurance	407	544	548
230-5200-693301-000-000-09-000-00-000	Indirect Cost - Federal Fund	15,344	23,572	22,013
230-xxxx-xxxxxx-xxx-000-xx-001-xx-000	Prior Year Expenditures	12,735	0	0
230-xxxx-xxxxxx-xxx-000-xx-002-xx-000	Carry Over Expenditures	8,764	0	0
	Total Expenditures	\$214,121	\$278,174	\$259,770

Terrebonne Parish School Board
 Special Revenue Funds
 Fiscal Year 2017/2018

**U S Department of Health and Human Services Grant - TANF
 The Cecil J. Picard LA 4 Early Childhood Program - TANF**

The Cecil J. Picard LA 4 Early Childhood Program provides high quality early childhood educational experiences to four-year-old children who are considered to be “at risk” of achieving later academic success. The local LA 4 Early Childhood Program will adhere to the developmental philosophy as outlined by State approved guidelines and regulations.

Funding for this program through the Cecil J. Picard Early Childhood Program was based on \$4,580 per eligible student per year, which is combined with other funding sources such as NCLB Title I, State LA 4, and 8(g) Grants to fully fund the program.

Funding for fiscal year 2017/2018 is estimated at the prior year’s allocation of \$2,213,263.

Personnel Roster

Position	Revised Budget 2016-2017	Budget 2017-2018	Increase (Decrease)
Pre K Teacher	14	14	0
Pre K Paraprofessional	14	14	0
Staff Coordinator	1	1	0
Total Positions	29	29	0

Terrebonne Parish School Board
 Special Revenue Funds
 Fiscal Year 2017/2018

**U S Department of Health and Human Services Grant - TANF
 Jobs for America's Graduates (JAG) LA -TANF**

Jobs for America's Graduates-Louisiana JAG LA-TANF is a dropout prevention, recovery, and workforce preparation program for at-risk youth. It keeps at-risk students in school through graduation to obtain a high school diploma or high school equivalency diploma, and during that time, improves their rate of success in acquiring employability and occupational competencies.

Funding for fiscal year 2017/2018 is estimated at the prior year's allocation of \$100,000.

Personnel Roster

Position	Revised Budget 2016-2017	Budget 2017-2018	Increase (Decrease)
JAG Teacher	2	2	0
Total Positions	2	2	0

Terrebonne Parish School Board
Special Revenue Funds
US Dept of Health Human Services Grant - TANF
Jobs for America's Graduates - TANF
Fiscal Year 2017/2018

#240

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
REVENUE AND OTHER SOURCES OF FUNDS				
240-0000-545700-000-175-xx-xxx-00-000	Temp Assist/Needy Family (TANF)	\$89,866	\$100,000	\$100,000
	Total Revenues	\$89,866	\$100,000	\$100,000
EXPENDITURES AND OTHER USES OF FUNDS				
240-1490-611272-000-175-01-000-15-000	JAG Teacher	\$54,655	\$63,441	\$65,580
240-2720-651056-000-175-05-000-15-000	Field Trip Expense	725	2,000	2,000
240-xxxx-621000-000-175-02-000-xx-000	Group Insurance Expense	11,994	13,640	14,148
240-xxxx-622500-000-175-02-000-xx-000	Medicare Part A Expense	740	862	951
240-xxxx-623101-000-175-02-000-xx-000	Teachers Retirement	14,374	11,329	8,585
240-xxxx-626001-000-175-02-000-xx-000	Workers Comp Insurance	219	254	262
240-5200-693301-000-175-09-000-00-000	Indirect Cost - Federal Funds	7,159	8,474	8,474
	Total Expenditures	\$89,866	\$100,000	\$100,000

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2017/2018

ARRA - Race to the Top

Race to the Top was authorized under the American Recovery and Reinvestment Act of 2009 (ARRA), which was signed by President Obama February 17, 2009.

In late spring of fiscal year 2016, the district received separate allocations for Advanced Placement/International Baccalaureate Exam Fee Reimbursement and Advanced Placement Summer Institute Fee Reimbursement. The AP/IB Exam Fee Reimbursement Award reimbursed the school district for AP/IB Exam Fees for new courses offered for the first time in a public school and Low Income AP Exams. The Advanced Placement Summer Institute Reimbursement Award reimbursed the school district for registration fees for eligible educators attending the AP Summer Institutes. These institutes provide teachers with the support and training needed to teach AP courses and to utilize Pre-AP teaching strategies.

Because the Race to the Top program has ended at the federal level, no funding for fiscal year 2017/2018 is expected.

Terrebonne Parish School Board
Special Revenue Funds
ARRA-Race to the Top
Fiscal Year 2017/2018

#261

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
REVENUE AND OTHER SOURCES OF FUNDS				
261-0000-545900-000-182-00-000-00-000	AARRA-Race to the Top-Adv. Plmnt	\$7,421	\$0	\$0
261-0000-545900-000-237-00-000-00-000	ARRA-Race to the Top-Summer Inst	4,599	0	0
	Total Revenues	\$12,020	\$0	\$0
EXPENDITURES AND OTHER USES OF FUNDS				
182 -Advanced Placement Test Fee Reimbursement				
261-1100-656005-xxx-182-05-000-00-000	Travel-Employee	\$7,421	\$0	\$0
237 - Summer Institute				
261-2239-658201-xxx-237-05-000-23-000	Travel-Employee	4,599	0	0
	Total Expenditures	\$12,020	\$0	\$0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2017/2018

NCLB Title I – Part G
Advanced Placement Program

The purpose of the NCLB Title I Part G Advanced Placement Program is to support state and local efforts to raise academic standards through Advanced Placement programs, and thus further increase the number of low income students who participate and succeed in Advanced Placement programs. Funds received for AP test fees supplement 8(g) reimbursement fees.

Funding for the AP Exam reimbursement program for fiscal year 2017/2018 is estimated at \$13,243.

Terrebonne Parish School Board
 Special Revenue Funds
 NCLB Title I - Part G
 Fiscal Year 2017/2018

#270

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
REVENUE AND OTHER SOURCES OF FUNDS				
270-0000-545590-000-000-00-000-00-000	Title I Grants to LEAs	\$12,274	\$13,243	\$13,243
	Total Revenues	\$12,274	\$13,243	\$13,243
EXPENDITURES AND OTHER USES OF FUNDS				
270-1510-656005-xxx-000-05-000-00-000	Test/Evaluation Fees	\$12,274	\$13,243	\$13,243
	Total Expenditures	\$12,274	\$13,243	\$13,243

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2017/2018

U. S. Department of Health and Human Services
Childcare and Development Block Grant - Federal
Early Childhood Community Network Pilots Remaining Start-Up

The Early Childhood Community Network Pilots Remaining Start-Up Childcare and Development Block Grant - Federal was designed to continue implementation of the five strategies outlined in the Early Childhood Care and Education Network - Roadmap to 2015. The Remaining Start-Up Network Pilot Grants have been replaced by Network Lead Agency Grants which continue the requirements of Louisiana's Early Childhood Education Act (Act III).

Funding for this grant was completed in 2015/2016.

Terrebonne Parish School Board
 Special Revenue Funds
 Early Childhood Community Network Pilot
 Fiscal Year 2017/2018

280

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
REVENUE AND OTHER SOURCES OF FUNDS				
280-0000-545900-000-000-00-000-00-000	Restricted Grants-Through State	\$53,872	\$0	\$0
	Total Revenues	\$53,872	\$0	\$0
EXPENDITURES AND OTHER USES OF FUNDS				
280-1530-661005-000-000-06-000-00-000	Instructional Materials	\$6,896	\$0	\$0
280-2234-658201-000-000-05-000-00-000	Travel-Employee	5,828	0	0
280-2234-681038-000-000-08-000-00-000	Certification Fee	2,075	0	0
280-2234-689509-000-000-08-000-00-000	Attendee Stipend-Non Public	450	0	0
120 - Non Public				
280-1530-661005-000-000-06-120-00-000	Instructional Materials	4,136	0	0
280-1530-661510-000-000-06-120-00-000	Supplies-Technology Related	492	0	0
280-2234-632012-000-000-03-120-00-000	Consultant Services	32,704	0	0
280-2234-681038-000-000-08-120-00-000	Certification Fee	800	0	0
280-2234-689501-000-000-08-120-00-000	Travel-Non Public	491	0	0
	Total Expenditures	\$53,872	\$0	\$0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2017/2018

U. S. Department of Health and Human Services
Childcare and Development Block Grant - Federal
Early Childhood Community Network Lead Agencies

The Early Childhood Community Network Lead Agencies - Childcare and Development Block Grant was awarded to Terrebonne Parish School District in fiscal year 2016 as an extension of the Act III Network Pilot Grants. This grant continues the statewide network unification and implementation of early learning and development standards, enrollment, and teacher expectations for publicly funded private and public Pre-school, Head Start and Child Care Systems. Funding is provided from both federal and state sources.

Federal funding for fiscal year 2017/2018 is estimated at the prior year's allocation of \$31,725.

Terrebonne Parish School Board
Special Revenue Funds
Early Childhood Community Network Lead Agencies
Fiscal Year 2017/2018

280

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
REVENUE AND OTHER SOURCES OF FUNDS				
280-0000-545900-000-250-00-000-00-000	Restricted Grants-Through State	\$29,328	\$31,725	\$31,725
	Total Revenues	\$29,328	\$31,725	\$31,725
EXPENDITURES AND OTHER USES OF FUNDS				
280-1530-661510-000-250-06-000-00-000	Supplies-Technology Related	\$0	\$500	\$500
280-2214-611369-000-250-01-000-00-000	Early Childhood Coordinator	0	9,709	10,032
280-2214-621000-000-250-02-000-00-000	Group Insurance Expense	0	2,058	2,085
280-2214-622500-000-250-02-000-00-000	Medicare Part A Expense	0	140	145
280-2214-623101-000-250-02-000-00-000	Teachers Retirement	0	2,476	2,669
280-2214-626001-000-250-02-000-00-000	Workers Comp Insurance	0	39	40
280-2214-658201-000-250-05-000-00-000	Travel-Employee	0	1,000	1,000
280-2214-661050-000-250-06-000-00-000	General Office Supplies	0	445	445
280-2214-661510-000-250-06-000-00-000	Supplies-Technology Related	0	500	500
280-2234-624017-000-250-02-000-00-000	Certification Fee	0	2,000	2,000
280-2234-632023-000-250-03-000-00-000	Other Professional Services	0	3,566	3,566
280-2234-658201-000-250-05-000-00-000	Travel-Employee	0	5,733	5,275
280-2310-654035-000-250-05-000-00-000	Advertising Expense	0	118	118
120 - Non Public				
280-1530-661005-000-250-06-120-00-000	Instructional Materials	24,740	0	0
280-1530-661510-000-250-06-120-00-000	Supplies-Technology Related	4,588	0	0
280-2214-661510-000-250-06-120-00-000	Supplies-Technology Related	0	250	250
280-2234-633945-000-250-03-120-00-000	Certification Fee	0	500	500
280-2234-658201-000-250-05-120-00-000	Travel-Employee	0	2,691	2,600
	Total Expenditures	\$29,328	\$31,725	\$31,725

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2017/2018

**NCLB Title III English Language Acquisition, Language Enhancement,
and Academic Achievement**

Title III English Language Acquisition, Language Enhancement, and Academic Achievement was established to help ensure that children who are limited English proficient, including immigrant children and youth, attain English proficiency, develop high levels of academic attainment in English, and meet the same challenging State academic content and student academic achievement standards as all children are expected to meet.

In the 2015/2016 fiscal year, Title III received an Immigrant Set Aside grant to focus on assisting school districts in teaching immigrant students and in helping students meet the challenging State standards required of all students. Title III also received an Immigrant Youth grant in 2015/2016. This grant is used to focus on assisting school districts in teaching English to limited English proficient students and in helping students meet the challenging State standards required of all students.

The tentative allocation for the entire Title III program for the 2017/2018 fiscal year is \$86,253. The allocation for Title III – Regular Program is estimated at \$86,253. Title III - Immigrant Set Aside and Title III – Immigrant Youth are not expected to receive an allocation for the 2017/2018 fiscal year.

Personnel Roster

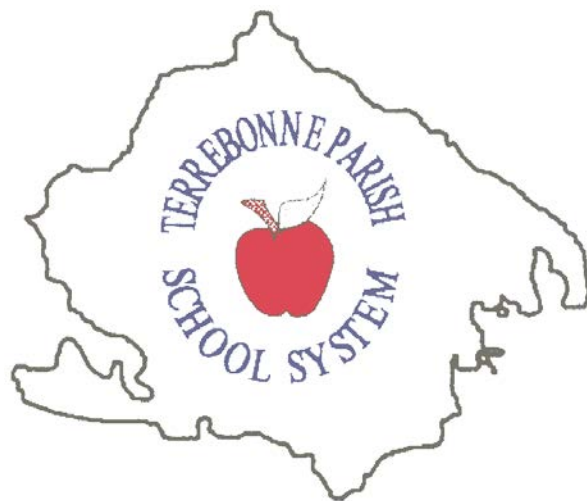
Position	Revised Budget 2016-2017	Budget 2017-2018	Increase (Decrease)
Paraprofessional	2	2	0
Part-Time Teacher	1	1	0
Total Positions	3	3	0

Terrebonne Parish School Board
Special Revenue Funds
NCLB Title III

310

English Language Acquisition, Enhancement, Academic Achievement
Fiscal Year 2017/2018

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
REVENUE AND OTHER SOURCES OF FUNDS				
310-0000-545470-000-000-00-000-00-000	Title III, Part A	\$71,307	\$94,357	\$86,253
310-0000-545470-000-465-00-000-00-000	Title III, Part A-Immigrant Youth	16,502	5,335	0
310-0000-545470-000-730-00-000-00-000	Title III, Part A-Immigrant	17,630	3,261	0
	Total Revenues	\$105,439	\$102,953	\$86,253
EXPENDITURES AND OTHER USES OF FUNDS				
310-1520-611214-000-000-01-000-11-000	Part-Time Teacher	\$20,185	\$20,384	\$20,384
310-1520-611501-000-000-01-000-11-000	Paraprofessional	19,930	28,746	29,030
310-1520-658201-000-000-05-000-11-000	Travel - Employee	298	1,100	1,100
310-1520-661005-000-000-06-000-11-000	Instructional Materials	5,915	4,523	3,618
310-1520-661510-000-000-06-000-24-000	Supplies - Technology Related	1,036	8,345	400
310-2234-658201-000-000-05-000-23-000	Travel - Employee	786	1,000	1,000
310-xxxx-621000-000-000-02-000-11-000	Group Insurance Expense	10,480	14,972	14,972
310-xxxx-622500-000-000-02-000-31-000	Medicare Part A Expense	568	712	716
310-xxxx-623101-000-000-02-000-31-000	Teachers Retirement	10,550	12,528	13,144
310-xxxx-626001-000-000-02-000-31-000	Workers Comp Insurance	161	197	198
310-5200-693301-000-000-09-000-00-000	Indirect Cost - Federal Fund	1,398	1,850	1,691
465 - Title III-Immigrant Youth				
310-1520-661005-000-465-06-000-11-000	Instructional Materials	8,724	4,910	0
310-1520-661510-000-465-06-000-24-000	Supplies-Technology Related	6,464	0	0
310-5200-693301-000-465-09-000-00-000	Indirect Cost - Federal Fund	1,314	425	0
730 - Title III-Immigrant				
310-1520-611501-000-730-01-000-11-000	Paraprofessional	8,541	0	0
310-1520-621000-000-730-02-000-11-000	Group Insurance Expense	4,492	0	0
310-1520-622500-000-730-02-000-11-000	Medicare Part A Expense	118	0	0
310-1520-623101-000-730-02-000-11-000	Teachers Retirement	2,246	0	0
310-1520-626001-000-730-02-000-11-000	Workers Comp Insurance	34	0	0
310-1520-658201-000-730-05-000-11-000	Travel - Employee	795	0	0
310-1520-661005-000-730-06-000-11-000	Instructional Materials	0	2,576	0
310-1520-661510-000-730-06-000-24-000	Supplies - Technology Related	0	409	0



Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2017/2018

NCLB Title IV
Louisiana Safe and Supportive Schools Initiative

A Louisiana Safe and Supportive Schools grant was awarded to the Terrebonne Parish School System for 4 years beginning October 1, 2010. The purpose of these funds was to assist schools in developing a systematic approach to improving conditions for learning by using data as a tool for identifying patterns for failure, diagnosing problems, developing interventions and strategies, and monitoring progress for continuous improvement. Through this initiative the state funded a safety coach to work with the district on developing action plans for schools, work with web-based training systems and develop PASS team leader and teams. The focus of the project was to improve school safety, engagement and environment. A second grant was awarded in FY14 to fund the School Climate Coach's salary and benefits. In fiscal year 2014/2015, a supplemental allocation to prior year funds was received in the amount of \$75,000.

Funding for this grant ended during the 2015/2016 fiscal year.

Terrebonne Parish School Board
Special Revenue Funds
NCLB Title IV - Louisiana Safe and Supportive Schools Initiative
Fiscal Year 2017/2018

#320

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
REVENUE AND OTHER SOURCES OF FUNDS				
320-0000-545440-000-284-00-001-00-000	Other NCLB Prog - Prior Yr Funds	\$68,029	\$0	\$0
320-0000-519200-000-800-00-000-00-000	Other NCLB Programs-Cont/Donation	2,688	0	0
	Total Revenues	\$70,717	\$0	\$0
EXPENDITURES AND OTHER USES OF FUNDS				
320-xxxx-xxxxxx-xxx-284-xx-001-xx-000	Prior Year Expenditures	\$68,029	\$0	\$0
284-800 Contributions and Donations				
320-2120-661049-000-800-06-000-00-000	Guidance Materials	2,688	0	0
	Total Expenditures	\$70,717	\$0	\$0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2017/2018

U. S. Department of Education
Elementary and Secondary School Counseling Grant

The U. S Department of Education awarded the Fund for the Improvement of Education (FIE) Grant to the Terrebonne Parish School District for 3 years beginning August 1, 2013 totaling \$1,113,776. The purpose of these funds was to expand the school counselor program by providing five additional guidance counselors to ensure equitable access to, and participation in, this federally-assisted program for students at five schools: Elysian Fields, Grand Caillou Elementary, Oaklawn, Southdown and Village East.

Funding for this grant ended June 30, 2016.

Terrebonne Parish School Board
Special Revenue Funds
U. S. Department of Education
Elementary and Secondary School Counseling Grant
Fiscal Year 2017/2018

330

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
REVENUE AND OTHER SOURCES OF FUNDS				
330-0000-543900-000-000-00-00-000	FIE Earmark Grant	\$358,012	\$0	\$0
	Total Revenues	\$358,012	\$0	\$0
EXPENDITURES AND OTHER USES OF FUNDS				
330-2120-661049-000-000-06-000-00-000	Guidance Materials	\$6,706	\$0	\$0
330-2120-661510-000-000-06-000-00-000	Supplies-Technology Related	1,105	0	0
330-2122-611305-xxx-000-01-000-00-000	Guidance Counselor	203,108	0	0
330-2239-658201-000-000-05-000-00-000	Travel-Employee	3,201	0	0
330-2239-658253-000-000-05-000-00-000	Travel-Out/of/State	8,430	0	0
330-xxxx-621000-000-000-02-000-00-000	Group Insurance Expense	49,907	0	0
330-xxxx-622500-000-000-02-000-00-000	Medicare Part A Expense	2,807	0	0
330-xxxx-623101-000-000-02-000-00-000	Teachers Retirement	53,417	0	0
330-xxxx-626001-000-000-02-000-00-000	Workers Comp Insurance	812	0	0
330-5200-693301-000-000-09-000-00-000	Indirect Cost-Federal Fund	28,519	0	0
	Total Expenditures	\$358,012	\$0	\$0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2017/2018

NCLB Title I – Part A
School Improvement

The purpose of the NCLB Title I Part A School Improvement grant is to support districts as they implement a comprehensive principal support plan and strategies for leveraging TAP/NIET Best Practices. This initiative helps principals and schools implement effective practices for teacher collaboration, observation and feedback, goal setting and teacher leaders.

Due to uncertainty of funding, no estimate for fiscal year 2017/2018 has been made.

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2017/2018

**NCLB Title II
Teacher and Principal Training and Recruiting**

Title II - Part A funds are provided to increase student academic achievement through strategies such as preparing, training, and improving teacher and principal quality, as well as increasing the number of highly qualified teachers in the classrooms and highly qualified principals and assistant principals in the schools. Local Educational Agencies and schools are held accountable for improvements in student academic achievement.

Funding for fiscal year 2017/2018 is estimated at \$1,214,525. The basic Title II-Part A is comprised of two components, Administrative and Non-Public, which have allocations of \$1,019,073 and \$195,452 respectively.

Personnel Roster

Position	Revised Budget 2016-2017	Budget 2017-2018	Increase (Decrease)
Staff Development Coordinator	1	1	0
Total Positions	1	1	0

Terrebonne Parish School Board
Special Revenue Funds
NCLB Title II Teacher and Principal Training and Recruiting
Fiscal Year 2017/2018

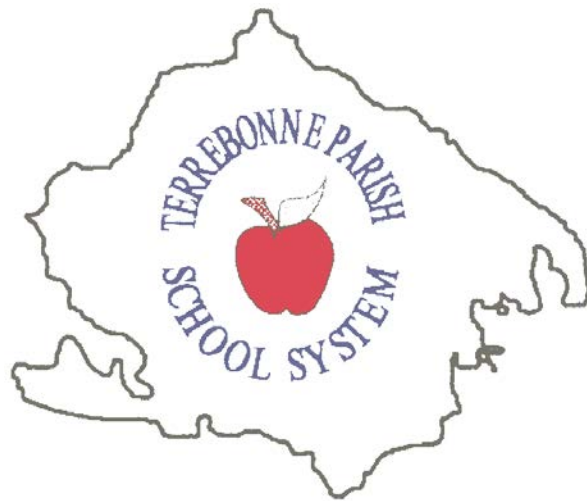
370

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
REVENUE AND OTHER SOURCES OF FUNDS				
370-0000-545450-000-000-00-000-00-000	Title II, Part A	\$1,061,716	\$1,307,897	\$1,019,073
370-0000-545450-000-240-00-000-00-000	Title II, Part A	140,929	259,068	195,452
	Total Revenues	\$1,202,645	\$1,566,965	\$1,214,525
EXPENDITURES AND OTHER USES OF FUNDS				
370-1105-615101-000-000-01-000-23-000	Performance Pay	\$46,987	\$50,316	\$50,000
370-1110-613041-000-000-01-000-23-000	Extra Work-Teacher	50,748	0	0
370-1110-615101-000-000-01-000-23-000	Performance Pay	249,589	422,664	195,859
370-1130-613041-000-000-01-000-23-000	Extra Work-Teacher	12,788	0	0
370-1130-615101-000-000-01-000-23-000	Performance Pay	107,894	128,127	128,000
370-1211-615101-000-000-01-000-23-000	Performance Pay	23,967	34,401	34,000
370-1212-615101-000-000-01-000-23-000	Performance Pay	26,704	41,464	41,000
370-1214-615101-000-000-01-000-23-000	Performance Pay	1,275	3,500	3,500
370-1216-615101-000-000-01-000-23-000	Performance Pay	8,621	8,860	9,000
370-1220-615101-000-000-01-000-23-000	Performance Pay	11,698	14,835	15,000
370-1340-615101-000-000-01-000-23-000	Performance Pay	3,000	6,000	6,000
370-1360-615101-000-000-01-000-23-000	Performance Pay	8,984	14,959	15,000
370-1410-615101-000-000-01-000-23-000	Performance Pay	13,385	17,843	18,000
370-1480-615101-000-000-01-000-23-000	Performance Pay	3,000	6,000	6,000
370-1510-615101-000-000-01-000-23-000	Performance Pay	8,297	20,466	22,000
370-1530-615101-000-000-01-000-23-000	Performance Pay	29,967	38,094	38,000
370-2122-615101-000-000-01-000-23-000	Performance Pay	16,700	26,850	26,000
370-2142-615101-000-000-01-000-23-000	Performance Pay	0	2,769	3,000
370-2145-615101-000-000-01-000-23-000	Performance Pay	4,620	5,446	5,500
370-2149-615101-000-000-01-000-23-000	Performance Pay	2,550	0	0
370-2152-615101-000-000-01-000-23-000	Performance Pay	9,000	12,000	12,000
370-2214-611367-000-000-01-000-41-000	Staff Development Coordinator	59,873	30,535	30,521
370-2214-613071-000-000-01-000-23-000	Extra Work-Coordinator	602	0	0
370-2214-653032-000-000-05-000-41-000	Cellular Telephone Expense	266	1,000	1,000
370-2214-658201-000-000-05-000-41-000	Travel-Employee	419	500	500
370-2220-613074-000-000-01-000-23-000	Extra Work-Curriculum Specialist	17,530	0	0
370-2220-615101-000-000-01-000-23-000	Performance Pay	13,764	24,000	24,000
370-2234-612301-000-000-01-000-23-xxx	Substitute Teacher	2,808	0	0

Terrebonne Parish School Board
Special Revenue Funds
NCLB Title II Teacher and Principal Training and Recruiting
Fiscal Year 2017/2018

370

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
370-2234-615051-000-000-01-000-23-000	Stipend-In-Service Presenter	150	0	0
370-2234-615052-000-000-01-000-23-000	Stipend-In-Service Participant	12,969	0	0
370-2234-624001-000-000-02-000-23-000	Tuition Reimbursement	15,125	16,000	16,000
370-2234-624013-000-000-02-000-23-000	Praxis Test Fee	5,489	4,000	4,000
370-2234-632012-000-000-03-000-23-000	Consultant Services	16,378	18,000	42,200
370-2234-653033-000-000-05-000-23-000	Data Plan	9,616	12,000	12,000
370-2234-653038-000-000-05-000-23-000	Software Access License	6,445	6,445	6,410
370-2234-658201-000-000-05-000-23-000	Travel-Employee	55,039	120,592	62,984
370-2234-658253-000-000-05-000-23-000	Travel-Out/Of/State	1,852	2,000	1,500
370-2234-661045-000-000-06-000-23-000	Professional Development Supplies	15,220	12,000	12,000
370-2234-661054-000-000-06-000-23-000	Subscription Expense	459	380	380
370-2252-615101-000-000-01-000-23-000	Performance Pay	11,909	20,778	20,000
370-2310-633310-000-000-03-000-51-000	Financial Audit Fees	270	510	510
370-2410-615101-000-000-01-000-23-000	Performance Pay	14,985	21,000	21,000
370-2420-615101-000-000-01-000-23-000	Performance Pay	14,925	26,985	27,000
370-xxxx-621000-000-000-02-000-41-000	Group Insurance Expense	7,484	3,818	3,816
370-xxxx-622000-000-000-02-000-23-xxx	FICA	1,214	0	0
370-xxxx-622500-000-000-02-000-xx-xxx	Medicare Part A Expense	11,211	14,023	10,798
370-xxxx-623101-000-000-02-000-xx-000	Teachers Retirement	40,732	7,786	8,118
370-xxxx-626001-000-000-02-000-xx-xxx	Workers Comp Insurance	630	122	122
370-5200-693301-000-000-09-000-00-000	Indirect Cost - Federal Fund	84,578	110,829	86,355
240 - Non Public				
370-2234-632012-000-240-03-000-23-240	Consultant Services	24,621	29,212	22,341
370-2234-661045-000-240-06-000-23-246	Professional Development Supplies	1,475	7,567	5,309
370-2234-689501-000-240-xx-000-23-245	Non Public Travel Expense	48,135	92,246	48,549
370-2234-689503-000-240-08-000-23-245	Non Public Travel O/O/S	34,168	57,375	53,448
370-2234-689505-000-240-08-000-23-165	Tuition Reimb-Non Employee	15,795	25,982	18,365
370-2234-689507-000-240-08-000-23-240	Non Public Presenter	0	1,176	1,055
370-2234-689509-000-240-08-000-23-240	Non Public Attendee Stipend	5,510	23,557	29,823
370-5200-693301-000-240-09-000-00-000	Indirect Cost - Federal Fund	11,225	21,953	16,562
	Total Expenditures	\$1,202,645	\$1,566,965	\$1,214,525



Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2017/2018

NCLB Title II – Mathematics and Science Partnerships

The Mathematics and Science Partnerships were established under Title II-Part B of NCLB Act of 2001 to assist districts as they create opportunities for enhanced and ongoing professional development for mathematics and science teachers. It consists of actual salary and benefit expenses, travel, and substitutes for teachers and is reimbursed through an agreement between Terrebonne and Lafourche parishes.

Due to the uncertainty of funding, no estimate has been made for fiscal year 2017/2018.

Terrebonne Parish School Board
Special Revenue Funds
NCLB Title II - Mathematics and Science Partnership
Fiscal Year 2017/2018

#370

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
REVENUE AND OTHER SOURCES OF FUNDS				
370-0000-545450-000-223-00-000-00-000	Title II, Part B	\$22,364	\$28,500	\$0
	Total Revenues	\$22,364	\$28,500	\$0
EXPENDITURES AND OTHER USES OF FUNDS				
370-2234-612301-000-223-01-000-00-000	Substitute Teacher	\$3,667	\$7,380	\$0
370-2234-615052-000-223-01-000-00-000	Stipend-In-Service Participant	10,415	10,500	0
370-2234-622000-000-223-02-000-00-000	FICA	195	515	0
370-2234-622500-000-223-02-000-00-000	Medicare Part A Expense	204	275	0
370-2234-623101-000-223-02-000-00-000	Teachers Retirement	2,877	3,675	0
370-2234-626001-000-223-02-000-00-000	Workers Comp Insurance	56	75	0
370-2234-658201-000-223-05-000-00-000	Travel-Employee	4,950	6,080	0
	Total Expenditures	\$22,364	\$28,500	\$0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2017/2018

NCLB Title VII Indian Education

Indian Education funds are used to provide a program designed to assist deprived Indian students. These funds are received directly from the Office of Indian Education in Washington, D.C.

Projected revenues and expenditures for the 2017/2018 fiscal year are estimated at \$404,478.

Personnel Roster

Position	Revised Budget 2016-2017	Budget 2017-2018	Increase (Decrease)
Paraprofessional	7	7	0
Clerical/Secretarial	1	1	0
Support Services Coordinator	1	1	0
Total Positions	9	9	0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2017/2018

Local Billable Services

The main purpose of this fund is to account for the Child Care Program. The fund also accounts for “pass-through” expenses for summer programs and any other school-level expenses requiring payment through the payroll system. Expenses that are “pass-through” in nature do not require a budget and are not reflected in the budget numbers presented.

The Child Care Program has been implemented to accommodate working parents. This program provides before and after school care for children so they can remain in the safe, secure, and familiar environment of their schools. They can enjoy activities such as arts and crafts, indoor and outdoor games, and educational videos. Time is also set aside each day for the children to complete homework assignments under adult supervision.

It is the intent of the program to provide a structured atmosphere to afford each child an opportunity to enhance his intellectual, personal, social, and physical development.

The nine schools listed are expected to participate in the 2017/2018 Child Care Program:

Acadian Elementary	\$33,100
Bourg Elementary	34,574
Broadmoor Elementary	56,765
Coteau-Bayou Blue Elementary	35,429
Lisa Park Elementary	52,653
Mulberry Elementary	87,506
Oakshire Elementary	59,318
Upper Little Caillou Elementary	<u>31,122</u>
Total Budget	\$390,467

Terrebonne Parish School Board
Special Revenue Funds
Local Billable Services
Fiscal Year 2017/2018

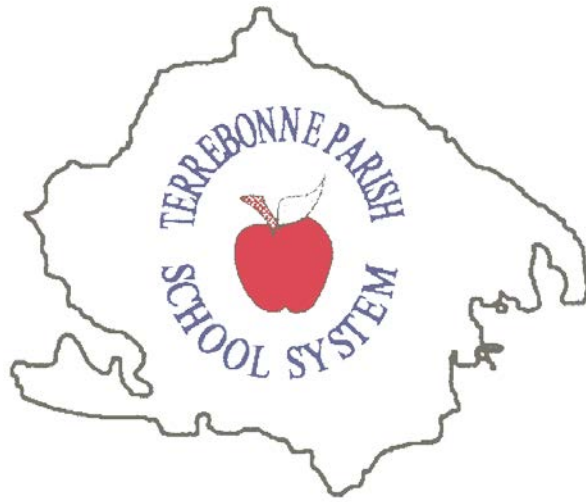
470

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
REVENUE AND OTHER SOURCES OF FUNDS				
470-0000-517900-xxx-000-00-000-00-000	Other Activity Income	\$709,257	\$454,100	\$390,467
470-0000-517900-000-260-00-000-00-000	Other Activity Income	2,924	0	0
	Total Revenues	\$712,181	\$454,100	\$390,467
EXPENDITURES AND OTHER USES OF FUNDS				
470-1100-612301-013-000-01-000-00-000	Substitute Teacher	\$105	\$0	\$0
470-1100-661510-xxx-000-06-000-00-000	Supplies-Technology Related	49,373	0	0
470-1130-613041-013-000-01-000-00-000	Extra Work-Teacher	250	0	0
470-1390-632018-000-000-03-000-00-000	Instructional Services	3,750	0	0
470-1410-613041-034-000-01-000-00-000	Extra Work-Teacher	2,000	0	0
470-1410-613088-026-000-01-000-00-000	Band Assistance	1,000	0	0
470-1410-661011-013-000-00-000-00-000	Instrumental Music Supplies	2,595	0	0
470-1420-612201-xxx-xxx-01-000-00-000	CECP Coach/Sponsor	6,844	0	0
470-1420-613054-xxx-000-01-000-00-000	Extra Work-Athletic/Sponsors	15,195	0	0
470-1460-613001-xxx-000-01-000-00-000	Extra Work-Paraprofessional	165	0	0
470-1460-613081-xxx-000-01-000-00-000	Extra Work-Teacher	1,512	0	0
470-2120-658201-xxx-000-05-000-00-000	Travel-Employee	98	0	0
470-2220-653012-xxx-000-05-000-00-000	Data Communications Lines	2,029	0	0
470-2231-612301-xxx-000-01-000-00-000	Substitute Teacher	5,009	0	0
470-2231-615052-xxx-000-01-000-00-000	Stipend-Inservice Participant	154	0	0
470-2400-653005-xxx-000-00-000-00-000	Telephone Expense	4,048	0	0
470-2400-661510-xxx-000-06-000-00-000	Supplies-Technology Related	1,245	0	0
470-2410-611427-xxx-000-01-000-00-000	Part-Time Clerical	105,019	0	0
470-2620-613013-xxx-000-01-000-00-000	Extra Work-Maintenance	6,693	0	0
470-2620-661065-xxx-000-06-000-00-000	Building Repair Materials	9,480	0	0
470-2830-634022-000-000-03-000-00-000	Criminal History Checks	408	0	0
470-xxxx-622000-xxx-000-02-000-00-000	FICA	7,310	0	0
470-xxxx-622500-xxx-000-02-000-00-000	Medicare Part A Expense	2,081	0	0
470-xxxx-623101-xxx-000-02-000-00-000	Teachers Retirement	5,142	0	0
470-xxxx-623300-xxx-000-02-000-00-000	LA Sch Employees Rtmt-LSERS	2,058	0	0
470-xxxx-623903-xxx-000-02-000-00-000	Optional Retirement Expense	14	0	0
470-xxxx-626001-xxx-000-02-000-00-000	Workers Comp Insurance	775	0	0

Terrebonne Parish School Board
Special Revenue Funds
Local Billable Services
Fiscal Year 2017/2018

470

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
720 - Band Assistance Program				
470-1410-613088-xxx-720-01-000-00-000	Band Assistance	47,492	0	0
470-1410-622000-xxx-720-02-000-00-000	FICA	2,016	0	0
470-1410-622500-xxx-720-02-000-00-000	Medicare Part A Expense	680	0	0
470-1410-623101-xxx-720-02-000-00-000	Teachers Retirement	3,939	0	0
470-1410-626001-xxx-720-02-000-00-000	Workers Comp Insurance	190	0	0
590 - Athletic Program				
470-1460-613041-xxx-590-01-000-00-000	Extra Work-Teacher	245	0	0
470-3121-613031-xxx-590-01-000-00-000	Extra Work-CNP Managers	3,519	0	0
470-xxxx-622500-xxx-590-02-000-00-000	Medicare Part A Expense	55	0	0
470-xxxx-623101-xxx-590-02-000-00-000	Teachers Retirement	64	0	0
470-xxxx-626001-xxx-590-02-000-00-000	Workers Comp Insurance	117	0	0
474 - Child Care				
470-1460-613052-xxx-474-01-000-00-000	Extra Work-Child Care	328,983	356,193	310,260
470-1460-622000-xxx-474-02-000-00-000	FICA	524	566	442
470-1460-622500-xxx-474-02-000-00-000	Medicare Part A Expense	4,465	4,712	4,210
470-1460-623101-xxx-474-02-000-00-000	Teachers Retirement	79,123	88,379	72,945
470-1460-623300-xxx-474-02-000-00-000	LA Sch Employees Rtmt-LSERS	1,719	2,027	1,166
470-1460-623905-xxx-474-02-000-00-000	LA State Employees Rtmt-LASERS	210	494	0
470-1460-626001-xxx-474-02-000-00-000	Workers Comp Insurance	1,564	1,729	1,444
260 - Need Project				
470-2231-612301-000-260-01-000-00-000	Substitute Teacher	2,506	0	0
470-2231-622000-000-260-02-000-00-000	FICA	89	0	0
470-2231-622500-000-260-02-000-00-000	Medicare Part A Expense	36	0	0
470-2231-623101-000-260-02-000-00-000	Teachers Retirement	283	0	0
470-2231-626001-000-260-02-000-00-000	Workers Comp Insurance	10	0	0
	Total Expenditures	\$712,181	\$454,100	\$390,467



Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2017/2018

**Federal Adult Education
Basic Grant**

The Federal Adult Education Program is designed to expand and improve educational opportunities to students 16 years of age or older, not currently enrolled in school, and lacking a high school diploma or the basic skills to function effectively in the workplace.

Effective with fiscal year 2010/2011, Adult Education Programs are funded through the Louisiana Community and Technical College System (LCTCS).

Funding for the Federal Adult Education Program for fiscal year 2017/2018 is estimated to be \$403,445, which includes \$335,072 for the Basic Grant, \$46,356 for the English Language/Civics Education Grant, \$14,892 for the Adult and Family Literacy Grant, and \$7,125 for the Federal Leadership Grant.

Personnel Roster

Position	Revised Budget 2016-2017	Budget 2017-2018	Increase (Decrease)
Teacher	2	2	0
Part-time Teacher	3	3	0
Part-time Paraprofessional	5	5	0
Total Positions	10	10	0

Terrebonne Parish School Board
Special Revenue Funds
Federal Adult Education
Fiscal Year 2017/2018

490

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
REVENUE AND OTHER SOURCES OF FUNDS				
490-0000-545200-000-000-00-000-00-000	Adult Basic Education	\$220,878	\$335,072	\$335,072
490-0000-545200-000-000-00-001-00-000	Adult Basic Education-Prior Year	38,557	45,989	0
490-0000-545200-000-xxx-00-002-00-000	Adult Basic Education-Carry Over	90,325	11,011	0
	Total Revenues	\$349,760	\$392,072	\$335,072
EXPENDITURES AND OTHER USES OF FUNDS				
490-1600-611214-000-000-01-000-00-000	Part-Time Teacher	\$11,042	\$35,426	\$56,008
490-1600-611284-000-000-01-000-00-000	Adult Education Teacher	64,913	83,491	79,366
490-1600-611501-000-000-01-000-00-000	Paraprofessional	0	13,104	5,000
490-1600-611517-000-000-01-000-00-000	Part-Time Paraprofessional	10,214	23,055	29,400
490-1600-612211-000-000-01-000-00-000	Seasonal Teacher	16,269	0	0
490-1600-612213-000-000-01-000-00-000	Seasonal Paraprofessional	769	0	0
490-1600-612301-000-000-01-000-00-000	Substitute Teacher	27,145	61,345	51,076
490-1600-612431-000-000-01-000-00-000	Substitute Paraprofessional	8,063	9,641	10,000
490-1600-613001-000-000-01-000-00-000	Extra Work-Paraprofessional	7,754	5,000	5,000
490-1600-613041-000-000-01-000-00-000	Extra Work-Teacher	9,886	7,000	10,000
490-1600-621000-000-000-02-000-00-000	Group Insurance Expense	16,937	29,928	23,107
490-1600-622000-000-000-02-000-00-000	FICA	2,168	4,926	6,540
490-1600-622500-000-000-02-000-00-000	Medicare Part A Expense	2,158	3,403	3,566
490-1600-623101-000-000-02-000-00-000	Teachers Retirement	31,845	40,117	37,340
490-1600-626001-000-000-02-000-00-000	Workers Comp Insurance	625	950	983
490-1600-661005-000-000-06-000-00-000	Instructional Materials	0	600	600
490-1600-661510-000-000-06-000-00-000	Supplies-Technology Related	0	332	332
490-2216-661050-000-000-06-000-00-000	General Office Supplies	511	723	723
490-2310-633310-000-000-03-000-00-000	Financial Audit Fees	90	115	115
490-5200-693301-000-000-09-000-00-000	Indirect Cost-Federal Fund	10,489	15,916	15,916
490-xxxx-xxxxxx-000-000-xx-001-00-000	Prior Year Expenditures	38,557	45,989	0
490-xxxx-xxxxxx-000-000-xx-002-00-000	Carry Over Expenditures	90,325	11,011	0
	Total Expenditures	\$349,760	\$392,072	\$335,072

Terrebonne Parish School Board
 Special Revenue Funds
 Fiscal Year 2017/2018

**Federal Adult Education
 English Language/Civics Education**

The purpose of the English Language/Civics Education funding is to establish or expand projects that demonstrate effective practices in providing integrated English, literacy, and civics educational services to individuals of limited English proficiency.

Funding for fiscal year 2017/2018 is estimated at the prior year's allocation of \$46,356.

Personnel Roster

Position	Budget 2016-2017	Budget 2017-2018	Increase (Decrease)
Paraprofessional	1	1	0
Total Positions	1	1	0

Terrebonne Parish School Board
Special Revenue Funds
Federal Adult Education - English Language/Civics
Fiscal Year 2017/2018

490

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
REVENUE AND OTHER SOURCES OF FUNDS				
490-0000-545200-000-010-00-000-00-000	Adult Basic Education	\$23,107	\$46,356	\$46,356
490-0000-545200-000-010-00-001-00-000	Adult Basic Education-Prior Year	0	9,510	0
490-0000-545200-000-010-00-002-00-000	Adult Basic Education-Carry Over	0	4,087	0
	Total Revenues	\$23,107	\$59,953	\$46,356
EXPENDITURES AND OTHER USES OF FUNDS				
490-1600-611214-000-010-01-000-00-000	Part-Time Teacher	\$0	\$0	\$0
490-1600-611501-000-010-01-000-00-000	Paraprofessional	5,600	5,716	13,996
490-1600-612301-000-010-01-000-00-000	Substitute Teacher	2,787	22,174	10,481
490-1600-612431-000-010-01-000-00-000	Substitute Paraprofessional	5,721	5,770	6,000
490-1600-613001-000-010-01-000-00-000	Extra Work - Paraprofessional	1,033	540	500
490-1600-613041-000-010-01-000-00-000	Extra Work - Teacher	1,070	0	0
490-1600-621000-000-010-02-000-00-000	Group Insurance Expense	3,119	3,119	7,486
490-1600-622000-000-010-02-000-00-000	FICA	592	919	1,053
490-1600-622500-000-010-02-000-00-000	Medicare Part A Expense	234	496	449
490-1600-623101-000-010-02-000-00-000	Teachers Retirement	1,755	4,941	3,723
490-1600-626001-000-010-02-000-00-000	Workers Comp Insurance	65	137	124
490-1600-661005-000-010-06-000-00-000	Instructional Materials	0	226	226
490-2216-661050-000-010-06-000-00-000	General Office Supplies	32	116	116
490-5200-693301-000-010-09-000-00-000	Indirect Cost - Federal Fund	1,099	2,202	2,202
490-xxxx-xxxxxx--000-010-xx-001-00-000	Prior Year Expenditures	0	9,510	0
490-xxxx-xxxxxx--000-010-xx-002-00-000	Carry Over Expenditures	0	4,087	0
	Total Expenditures	\$23,107	\$59,953	\$46,356

Terrebonne Parish School Board
 Special Revenue Funds
 Fiscal Year 2017/2018

**Federal Adult Education
 Adult and Family Literacy**

The purpose of the Adult and Family Literacy grant is to provide educational opportunities for low-income families through integration of early childhood education, adult literacy and parenting education into a unified family literacy program based on the Even Start Family Literacy Model. Implementation is achieved through cooperative projects that build on existing community resources to create a range of services to assist children and adults in achieving state content and performance standards.

Funding for fiscal year 2017/2018 is estimated at the prior year's allocation of \$14,892.

Personnel Roster

Position	Budget 2016-2017	Budget 2017-2018	Increase (Decrease)
Part-time Teacher	1	1	0
Total Positions	1	1	0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2017/2018

Federal Adult Education
Federal Leadership

The Federal Leadership Grant was first awarded by LCTCS in fiscal year 2012/2013. Funding from this Grant will be used (1) to establish and maintain a regional resource center to improve adult education and literacy activities in the Regional Labor Market Area (RLMA) 3 which includes Assumption, Lafourche, and Terrebonne parishes and (2) for professional development activities to attend LCTCS approved in-state conferences, technical assistance trainings and meetings offered to improve instructional delivery, student services and the overall quality of adult education.

Funding for fiscal year 2017/2018 is estimated at the prior year's allocation of \$7,125.

Terrebonne Parish School Board
Special Revenue Funds
Federal Adult Education - Federal Leadership Funds
Fiscal Year 2017/2018

490

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
REVENUE AND OTHER SOURCES OF FUNDS				
490-0000-545200-000-125-00-000-00-000	Adult Basic Education	\$1,074	\$7,125	\$7,125
490-0000-545200-000-125-00-001-00-000	Adult Basic Education-Prior Year	3,375	0	0
490-0000-545200-000-125-00-002-00-000	Adult Basic Education-Carry Over	34,397	7,989	0
490-0000-545200-000-125-00-202-00-000	Adult Basic Education-Carry Over Ex	0	7,943	0
	Total Revenues	\$38,846	\$23,057	\$7,125
EXPENDITURES AND OTHER USES OF FUNDS				
490-1600-633905-000-125-03-000-00-001	Consultant Services-S16 Lands	\$1,074	\$0	\$0
490-1600-661005-000-125-06-000-00-001	Instructional Materials	0	5,000	5,000
490-2236-658201-000-125-05-000-00-002	Travel-Employee	0	2,125	2,125
490-xxxx-xxxxxx-000-125-xx-001-00-xxx	Prior Year Expenditures	3,375	0	0
490-xxxx-xxxxxx-000-125-xx-002-00-xxx	Carry Over Expenditures	34,397	7,989	0
490-xxxx-xxxxxx-000-125-xx-202-00-000	Carry Over Expenditures-Ex LCTCS	0	7,943	0
	Total Expenditures	\$38,846	\$23,057	\$7,125

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2017/2018

Education Excellence

The Education Excellence Fund was established to monitor the expenditure of monies from the State Legislature Millennium Trust, which provides for the disposition of proceeds from the tobacco settlement.

The expenditures provide a remediation program for 8th-12th grade students, ages 16 or older, who did not score at or above one Basic and one Approaching Basic in English/Language Arts and Math on the 8th grade LEAP test and lack sufficient Carnegie Credits to graduate in four years. This pre-GED/skills options program is in operation at the four high schools (Ellender Memorial, H.L. Bourgeois, South Terrebonne, and Terrebonne).

Revenues in the Education Excellence Fund consist of funds drawn down from the State Legislature Millennium Trust on an annual, as-needed basis. The amount of revenue to be requested from the State for fiscal year 2017/2018 is \$335,000. Projected expenditures for 2017/2018 are \$340,938. The estimated Fund Balance at June 30, 2018 is projected to be \$4,267.

Personnel Roster

Position	Revised Budget 2016-2017	Budget 2017-2018	Increase (Decrease)
Pre-GED/Skills Option Teacher	4	4	0
Pre-GED/Skills Option Paraprofessional	4	4	0
Total Positions	8	8	0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2017/2018

Early Childhood Community Network Pilot
Remaining Start-Up State Funds

The State-funded source of the Early Childhood Community Network Pilot Remaining Start-Up Grant was designed to continue implementation of the five strategies outlined in the Early Childhood Care and Education Network - Roadmap to 2015. The Remaining Start-Up Network Pilot Grants have been replaced by the Network Lead Agencies Grants which continue the requirements of Louisiana's Early Childhood Education Act (Act III).

Funding for this grant was completed in 2015/2016.

Terrebonne Parish School Board
 Special Revenue Funds
 Fiscal Year 2017/2018

**Early Childhood Community Network Lead Agencies Grant
 State Funds**

The Early Childhood Community Network Lead Agencies Grant was awarded to Terrebonne Parish School District in fiscal year 2016 to address the need for formal local leadership as the State moves from pilot status to full implementation to becoming a Lead Agency. The Lead Agency structure replaces the current Pilot Coordinating Partner structure and will support local response to requirements of Louisiana's Early Childhood Education Act. This grant continues the statewide network unification and implementation of early learning and development standards, enrollment and teacher expectations for publicly funded private and public Pre-school, Head Start and Child Care Systems. Funding is provided from both federal and state sources.

State funding for fiscal year 2017/2018 is estimated at the prior year's allocation of \$31,020.

Personnel Roster

Position	Revised Budget 2016-2017	Budget 2017-2018	Increase (Decrease)
Act III Project Facilitator	1	1	0
Total Positions	1	1	0

Terrebonne Parish School Board
 Special Revenue Funds
 Early Childhood Community Network Lead Agencies
 Fiscal Year 2017/2018

520

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
REVENUE AND OTHER SOURCES OF FUNDS				
520-0000-532900-000-250-00-000-00-000	Other Restricted Revenues	\$27,072	\$31,020	\$31,020
	Total Revenues	\$27,072	\$31,020	\$31,020
EXPENDITURES AND OTHER USES OF FUNDS				
520-1530-653054-000-250-05-000-00-000	Subscription Access Fee	\$1,019	\$0	\$0
520-1530-661005-000-250-06-000-00-000	Instructional Materials	3,492	0	0
520-1530-661510-000-250-06-000-00-000	Supplies-Technology Related	1,049	0	0
520-2214-611343-000-250-01-000-00-000	Part-Time Coordinator	7,888	0	0
520-2214-611369-000-250-01-000-00-000	Early Childhood Coordinator	0	20,745	20,788
520-2214-613071-000-250-01-000-00-000	Extra Work-Coordinator	562	0	0
520-2214-658201-000-250-05-000-00-000	Travel-Employee	9	100	100
520-2234-632023-000-250-03-000-00-000	Other Professional Services	1,400	0	0
520-2234-658201-000-250-05-000-00-000	Travel-Employee	2,867	182	182
520-xxxx-621000-000-250-02-000-00-000	Group Insurance Expense	0	4,321	4,037
520-xxxx-622500-000-250-02-000-00-000	Medicare Part A Expense	122	299	301
520-xxxx-623101-000-250-02-000-00-000	Teachers Retirement	2,222	5,290	5,529
520-xxxx-626001-000-250-02-000-00-000	Workers Comp Insurance	34	83	83
120 - Non Public				
520-1530-653054-000-250-05-120-00-000	Subscription Access Fee	5,170	0	0
520-1530-661005-000-250-06-120-00-000	Instructional Materials	1,238	0	0
	Total Expenditures	\$27,072	\$31,020	\$31,020

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2017/2018

The Cecil J. Picard LA 4 Early Childhood Program – State

The Cecil J. Picard LA 4 Early Childhood Program provides high quality early childhood educational experiences to four-year-old children who are considered to be “at risk” of achieving later academic success. The local LA 4 Early Childhood Program will adhere to the developmental philosophy as outlined by State approved guidelines and regulations.

Funding through the Cecil J. Picard Early Childhood Program-State is based on \$4,580 per eligible student per year, which is combined with other funding sources such as NCLB Title I, TANF, and 8(g) Grants to fully fund the program.

Funding for fiscal year 2017/2018 is estimated at the prior year’s allocation of \$1,862,937.

Personnel Roster

Position	Revised Budget 2016-2017	Budget 2017-2018	Increase (Decrease)
Pre K Teacher	21	21	0
Pre K Paraprofessional	21	21	0
Total Positions	42	42	0

Terrebonne Parish School Board
 Special Revenue Funds
 Fiscal Year 2017/2018

**NCLB Title X
 McKinney/Vento Homeless Assistance Act**

The Federal McKinney-Vento Homeless Assistance - Part C Grants ensure that each child of a homeless individual as well as each homeless youth has equal access to the same free, appropriate public education as any non-homeless child or youth. These grants are competitive grants, and are awarded on a three-year cycle with continuation budgets filed annually.

Funding for fiscal year 2017/2018 is estimated to be \$90,512.

Personnel Roster

Position	Revised Budget 2016-2017	Budget 2017-2018	Increase (Decrease)
Project Itinerant Liaison	1	1	0
Paraprofessional	1	1	0
Total Positions	2	2	0

Terrebonne Parish School Board
Special Revenue Services
NCLB Title X - McKinney/Vento Homeless Assistance Act
Fiscal Year 2017/2018

560

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
REVENUE AND OTHER SOURCES OF FUNDS				
560-0000-545590-000-000-xx-000-00-000	Other NCLB Programs	\$78,554	\$151,012	\$90,512
	Total Revenues	\$78,554	\$151,012	\$90,512
EXPENDITURES AND OTHER USES OF FUNDS				
560-1510-611501-000-000-01-000-11-000	Paraprofessional	\$9,259	\$11,704	\$11,921
560-1510-612211-000-000-01-000-11-000	Seasonal Teacher	18,121	15,792	15,000
560-1510-661005-000-000-06-000-11-000	Instructional Materials	3,527	52,835	8,196
560-1510-661510-000-000-06-000-24-000	Supplies-Technology Related	568	11,495	2,000
560-2180-611371-000-000-01-000-31-000	Project Itinerant Liaison	16,146	18,585	18,798
560-2180-613063-000-000-01-000-31-000	Extra Work-Social Worker	0	364	728
560-2180-653001-000-000-05-000-31-000	Postage Expense	0	50	0
560-2180-658201-000-000-05-000-31-000	Travel-Employee	373	450	450
560-2180-661039-000-000-06-000-31-000	Parental Involvement Supplies	0	1,000	0
560-2180-661050-000-000-06-000-51-000	General Office Supplies	0	200	0
560-2234-658201-000-000-05-000-23-000	Travel-Employee	842	1,000	1,000
560-2234-658253-000-000-05-000-23-000	Travel-Out/Of/State	2,046	2,500	2,000
560-xxxx-621000-000-xxx-02-000-xx-000	Group Insurance Expense	9,166	9,536	9,536
560-xxxx-622500-000-xxx-02-000-xx-000	Medicare Part A Expense	626	673	674
560-xxxx-623101-000-xxx-02-000-xx-000	Teachers Retirement	11,447	11,846	12,353
560-xxxx-626001-000-xxx-02-000-xx-000	Workers Comp Insurance	175	186	186
560-5200-693301-000-000-09-000-00-000	Indirect Cost - Federal Fund	6,258	12,796	7,670
	Total Expenditures	\$78,554	\$151,012	\$90,512

Terrebonne Parish School Board
 Special Revenue Funds
 Fiscal Year 2017/2018

Federal Vocational Education

The Federal Vocational Education Fund was established in the 1983/1984 fiscal year to monitor expenditures under Federal Vocational Education Grants. Funding for this grant is through the Carl D. Perkins Act.

Since official grant award notification has not been received, the allocation amount for fiscal year 2017/2018 is estimated at the prior year's initial allocation of \$226,607.

Personnel Roster

Position	Revised Budget 2016-2017	Budget 2017-2018	Increase (Decrease)
Paraprofessional	2	2	0
Total Positions	2	2	0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2017/2018

8(g) Block Grant

The 8(g) Block Grant Fund was established to monitor expenditures of 8(g) monies made available in the 1990/1991 fiscal year by the Louisiana Board of Elementary and Secondary Education (BESE). These funds can only be used to implement programs recommended by the Department of Education and approved by BESE.

In fiscal year 2015/2016, the district was awarded 8(g) Block Grant funding for Jump Start, Believe and Prepare, and Principal Fellowship. Also in fiscal year 2015/2016, the district was reimbursed for the Math Summer Content Institute Program.

This program was not funded in 2016/2017, and funding is not expected for fiscal year 2017/2018.

Terrebonne Parish School Board
Special Revenue Funds
8(g) Block Grant
Fiscal Year 2017/2018

610

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
REVENUE AND OTHER SOURCES OF FUNDS				
610-0000-532200-000-143-00-000-00-000	Education Support Fund	\$410	\$0	\$0
610-0000-532200-000-157-00-000-00-000	Education Support Fund	1,390	0	0
610-0000-532200-000-163-00-000-00-000	Education Support Fund	51,626	0	0
610-0000-532200-000-173-00-000-00-000	Education Support Fund	42,600	0	0
	Total Revenues	\$96,026	\$0	\$0
EXPENDITURES AND OTHER USES OF FUNDS				
143 - Summer Content Institute				
610-2231-658201-000-143-05-000-00-000	Travel-Employee	\$410	\$0	\$0
157 - Jump Start				
610-2235-615052-000-157-01-000-00-000	Stipend-In-Service Participant	1,000	0	0
610-xxxx-622500-000-157-02-000-00-000	Medicare Part A Expense	14	0	0
610-xxxx-623101-000-157-02-000-00-000	Teachers Retirement	372	0	0
610-xxxx-626001-000-157-02-000-00-000	Workers Comp Insurance	4	0	0
163 - Believe and Prepare				
610-2220-613071-000-163-01-000-00-000	Extra Work-Coordinator	1,500	0	0
610-2231-615052-000-163-01-000-00-000	Stipend-In-Service Participant	11,800	0	0
610-2231-632012-000-163-03-000-00-000	Consultant Services	25,300	0	0
610-2231-661045-000-163-06-000-00-000	Professional Development Supplies	3,636	0	0
610-2231-661510-000-163-06-000-00-000	Supplies-Technology Related	5,712	0	0
610-xxxx-622500-000-163-02-000-00-000	Medicare Part A Expense	190	0	0
610-xxxx-626101-000-163-02-000-00-000	Teachers Retirement	3,435	0	0
610-xxxx-626001-000-163-02-000-00-000	Workers Comp Insurance	53	0	0
173 - Principal Fellowship				
610-2231-632012-000-173-03-000-00-000	Consultant Services	40,950	0	0
610-2231-658201-000-173-05-000-00-000	Travel-Employee	1,650	0	0
	Total Expenditures	\$96,026	\$0	\$0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2017/2018

LQEA 8(g) Preschool Student Enhancement Block Grant

The Early Childhood Development Fund was established to monitor expenditures of the Early Childhood Development Program. The project began as a state-funded preschool pilot program made available by Act 323 of the 1985 Louisiana Legislature.

The 8(g) Preschool Student Enhancement Block Grant serves children of low socio-economic backgrounds, scoring developmentally delayed on the Brigance Preschool Screen for Three and Four-Year-Old Children. The local 8(g) Preschool Program is designed to improve the kindergarten skills of four-year old participants while specifically addressing the child’s social, physical and language needs.

Funding for fiscal year 2017/2018 is estimated at the prior year’s allocation of \$204,930.

Personnel Roster

Position	Revised Budget 2016-2017	Budget 2017-2018	Increase (Decrease)
Pre K Teacher	2	2	0
Pre K Paraprofessional	2	2	0
Total Positions	4	4	0

Terrebonne Parish School Board
Special Revenue Funds
LQEA 8(g) Preschool Student Enhancement Block Grant
Fiscal Year 2017/2018

630

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
REVENUE AND OTHER SOURCES OF FUNDS				
630-0000-532200-000-000-xx-000-00-000	Education Support Fund	\$219,319	\$204,930	\$204,930
	Total Revenues	\$219,319	\$204,930	\$204,930
EXPENDITURES AND OTHER USES OF FUNDS				
630-1530-611271-000-000-01-000-00-000	Pre-Kindergarten Teacher	\$94,029	\$89,458	\$86,945
630-1530-611501-000-000-01-000-00-000	Paraprofessional	35,987	33,575	34,818
630-1530-621000-000-000-02-000-00-000	Group Insurance Expense	52,972	48,386	48,526
630-1530-622500-000-000-02-000-00-000	Medicare Part A Expense	1,648	1,700	1,765
630-1530-623101-000-000-02-000-00-000	Teachers Retirement	34,171	31,321	32,389
630-1530-626001-000-000-02-000-00-000	Workers Comp Insurance	512	490	487
	Total Expenditures	\$219,319	\$204,930	\$204,930

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2017/2018

Extended School Year Program
Special Education

The state allocates funds for eligible, exceptional children in need of extended school year programs. Exceptional students having a documented significant loss of skill performance during a break in educational programming require an extended school year to prevent regression according to the Laura I. Consent decree. The program usually runs for a six-week period during the summer months.

The program was not funded in fiscal year 2016/2017 and funding is not expected for fiscal year 2017/2018.

Terrebonne Parish School Board
Special Revenue Funds
Special Education Extended School Year Program
Fiscal Year 2017/2018

660

Account Number	Account Description	Revised Budget 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
REVENUE AND OTHER SOURCES OF FUNDS				
660-0000-532900-000-000-xx-000-00-000	Special Education	\$46,787	\$0	\$0
	Total Revenues	\$46,787	\$0	\$0
EXPENDITURES AND OTHER USES OF FUNDS				
660-1210-613003-000-000-01-000-00-000	Summer Program Paraprofessional	\$4,762	\$0	\$0
660-1210-613042-000-000-01-000-00-000	Summer Program Teacher	13,147	0	0
660-1210-661005-000-000-06-000-00-000	Instructional Materials	419	0	0
660-2134-613057-000-000-01-000-00-000	Extra Work-Nurse	2,100	0	0
660-2152-613061-000-000-01-000-00-000	Extra Work-Speech Therapist	672	0	0
660-2410-613077-000-000-01-000-00-000	Summer Program Administration	3,135	0	0
660-2730-651061-000-000-05-000-00-000	Student Transportation Cost	15,922	0	0
660-xxxx-622000-000-000-02-000-00-000	FICA	17	0	0
660-xxxx-622500-000-000-02-000-00-000	Medicare Part A Expense	324	0	0
660-xxxx-623101-000-000-02-000-00-000	Teachers Retirement	6,193	0	0
660-xxxx-626001-000-000-02-000-00-000	Workers Comp Insurance	96	0	0
	Total Expenditures	\$46,787	\$0	\$0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2017/2018

LA Gates Integration Project

The Creating Coherence: Connecting Common Core and LDC in Louisiana grant was awarded to Terrebonne Parish from the Bill and Melinda Gates Foundation. St. Bernard Parish is the lead parish for an existing network of Integration districts which include St. Bernard, Jefferson, Terrebonne and West Baton Rouge parishes.

Funds are used to implement Literacy Design Collaborative by training teacher leaders who will then invite teachers in partnering districts to complete training in: preparation and implementation of LDC, the use of mini-tasks as stand-alone lessons, preparation and implementation of common writing assessments, and the use of action research to problem solve stumbling blocks in implementation of project goals.

This program was not funded in 2016/2017 and funding is not expected for 2017/2018.

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2017/2018

**Adult Education
State Funds**

The Adult Education State Grant Program was established in the 1983/1984 fiscal year to monitor the expenditure of Adult Education monies.

Effective with fiscal year 2010/2011, this grant is funded through the Louisiana Community and Technical College System (LCTCS).

The Adult Education State Grant Program provides grants to encourage, expand, and improve educational opportunities for adults. The program design offers a basic and remedial academic curriculum to individuals at least 16 years of age or older, not currently enrolled in school and lacking a high school diploma or the basic skills to function effectively in the workplace. The curriculum offered is intended to prepare the student for the high school equivalency examination. Students successfully completing the examination are awarded the Louisiana High School Equivalency Diploma which replaces the General Education Development (GED) Diploma.

Also included in State Adult Education Funds are testing fees amount of \$8,639 for students taking the national High School Equivalency Test (HiSET).

Funding for fiscal year 2017/2018 is estimated at the prior year's basic allocation of \$205,461 and miscellaneous revenues of \$8,639.

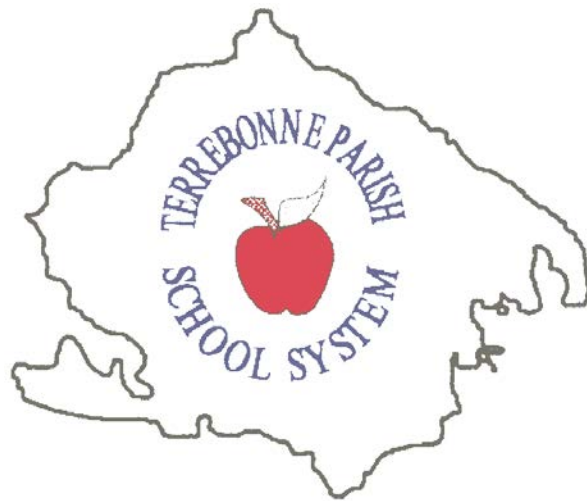
Personnel Roster

Position	Revised Budget 2016-2017	Budget 2017-2018	Increase (Decrease)
Teacher	1	1	0
Paraprofessional	3	3	0
Total Positions	4	4	0

Terrebonne Parish School Board
Special Revenue Funds
State Adult Education
Fiscal Year 2017/2018

680

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
REVENUE AND OTHER SOURCES OF FUNDS				
680-0000-532250-000-000-00-000-00-000	Adult Education	\$208,355	\$205,461	\$205,461
680-0000-519901-000-580-00-000-00-000	Miscellaneous Revenue-Test Fees	5,462	8,639	8,639
	Total Revenues	\$213,817	\$214,100	\$214,100
EXPENDITURES AND OTHER USES OF FUNDS				
680-1600-611284-000-000-01-000-00-000	Adult Education Teacher	\$42,341	\$42,442	\$42,538
680-1600-611501-000-000-01-000-00-000	Paraprofessional	43,917	43,489	42,412
680-1600-611517-000-000-01-000-00-000	Part-Time Paraprofessional	0	1,480	1,000
680-1600-612301-000-000-01-000-00-000	Substitute Teacher	1,092	0	0
680-1600-643045-000-000-04-000-00-000	Maintenance Agreement	1,561	0	0
680-1600-644230-000-000-04-000-00-000	Copy Equipment Rental	1,869	2,000	2,000
680-1600-658201-000-000-05-000-00-000	Travel-Employee	294	300	300
680-1600-661005-000-000-06-000-00-000	Instructional Materials	65	100	100
680-2216-611363-000-000-01-000-00-000	Coordinator-Special Area	37,358	34,838	34,838
680-2216-658201-000-000-05-000-00-000	Travel-Employee	128	200	200
680-2216-661050-000-000-06-000-00-000	General Office Supplies	826	779	780
680-2236-658201-000-000-05-000-00-000	Travel-Employee	0	500	500
680-2236-658201-000-000-05-000-00-230	Travel-Employee	23	200	200
680-2236-658253-000-000-05-000-00-000	Travel-Out/of/State	2,118	1,200	1,200
680-2236-658253-000-000-05-000-00-230	Travel-Out/of/State	0	2,177	3,000
680-2310-654035-000-000-05-000-00-000	Advertising Expense	0	623	600
680-xxxx-621000-000-000-02-000-00-000	Group Insurance Expense	42,496	42,241	41,365
680-xxxx-622000-000-000-02-000-00-000	FICA	68	92	0
680-xxxx-622500-000-000-02-000-00-000	Medicare Part A Expense	1,189	1,164	1,275
680-xxxx-623101-000-000-02-000-00-000	Teachers Retirement	32,511	31,146	32,662
680-xxxx-626001-000-000-02-000-00-000	Workers Comp Insurance	499	489	491
580 - Bayou Cane Adult Education Center				
680-1600-613001-000-580-01-000-00-000	Extra Work-Paraprofessional	1,325	2,400	2,400
680-1600-613041-000-580-01-000-00-000	Extra Work-Teacher	3,730	5,595	5,595
680-1600-622000-000-580-02-000-00-000	FICA	314	496	496



Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2017/2018

Library Allotment

The Library Allotment Fund was established in the 1983/1984 fiscal year to monitor expenditures of State Library Book monies.

Effective with fiscal year 2009/2010, funding for the Library was funded through a transfer from 3/4 Cent Sales Tax Fund.

Beginning with fiscal year 2017/2018, funding for the Library will remain in the 3/4 Sales Tax Fund, and the Library Allotment Fund will be eliminated. The Library Allotment Fund's balance at year end from the 2016/2017 fiscal year will be transferred to the 3/4 Cent Sales Tax Fund in fiscal year 2017/2018.

Terrebonne Parish School Board
Special Revenue Funds
Library Allotment
Fiscal Year 2017/2018

730

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
REVENUE AND OTHER SOURCES OF FUNDS				
730-0000-552205-000-000-00-000-00-000	Support Transfer From Fund 190	\$88,260	\$87,040	\$0
	Total Revenues	\$88,260	\$87,040	\$0
EXPENDITURES AND OTHER USES OF FUNDS				
730-2252-661028-xxx-000-06-000-00-000	Library Materials & Supplies	\$69,745	\$88,343	\$0
5200 - Fund Transfers				
730-5200-693222-000-000-00-000-00-000	Library Materials Transfer	0	0	88,500
	Total Expenditures	\$69,745	\$88,343	\$88,500
FUND BALANCE				
	Excess (Deficiency) of Revenues and			
	Other Sources of Funds	18,515	(1,303)	(88,500)
	Balance at Beginning of Year	71,288	89,803	88,500
	Balance at End of Year	\$89,803	\$88,500	\$0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2017/2018

Textbook and Materials

The Textbook and Materials Fund was established in fiscal year 1983/1984 to monitor expenditures of State textbook monies.

Funding for the Textbook and Materials Fund is chosen by the district and can be either through a transfer from the General Operating Fund, 3/4 Cent Sales Tax Fund, or both. In the 2017/2018 fiscal year, funding will come from a support transfer from the 3/4 Cent Sales Tax Fund.

Additional revenue for Lost/Damaged Textbooks is estimated at \$1,000.

In addition to the transfer from the 3/4 Cent Sales Tax Fund, a State grant to fund non-public textbooks is included in this fund. The non-public textbook grant for 2017/2018 is estimated in the amount of \$100,655. This State grant must be completely expended by June 30 of each year.

Projected revenues for the 2017/2018 fiscal year are \$1,101,655, which includes a \$1,000,000 transfer from the 3/4 Cent Sales Tax Fund, the State grant for Non-public school textbooks for \$100,655, and lost/damaged textbooks revenues of \$1,000. Projected expenditures are estimated to be \$1,501,000 and \$100,655 for public and non-public textbooks, respectively.

The estimated Fund Balance at June 30, 2018 is \$176,121.

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2017/2018

Individuals with Disabilities Education Act
Special Education – Grants to States

The purpose of the Individuals with Disabilities Education Act (IDEA) is to ensure that all children with disabilities have available to them a free appropriate public education which emphasizes special education and related services designed to meet their unique needs. These federal funds are allocated under Part B of the Education for the Handicapped Act as amended by PL 101-476, which is awarded based on the number of identified handicapped students being served as of the December child count.

There are three components included within IDEA: IDEA Part B, Early Intervening Services (EIS) and Non-Public School allocations. The Part B design and focus is serving all children with disabilities, as stated above. The EIS services target regular education students based on a mandated 15 percent of the allocation. The Non-Public School allocation is based on the ratio of total student population of the district and the private school student population.

Funding for fiscal year 2017/2018 has been estimated at the prior year's allocation of \$4,356,780 which is comprised of IDEA Part B, \$3,425,469, Early Intervening Services, \$672,925, and Non-Public Schools, \$258,386.

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2017/2018

Personnel Roster			
Position	Revised Budget 2016-2017	Budget 2017-2018	Increase (Decrease)
Clerical/Secretarial	7	7	0
Supervisor	1	1	0
Pupil Appraisal Coordinator	1	1	0
Speech Therapist /Pathologist–Non-Public	1	1	0
Social Worker	6	6	0
Assistive Technologist Coordinator	1	1	0
Facilitator/Coordinator	8	8	0
Psychologist	1	1	0
Nurse	5	5	0
Occupational Therapist	2	2	0
Bus Attendant	16	16	0
Part-time Paraprofessional	2	2	0
Instructional Coach	6	6	0
Instructional Interventionist	1	1	0
Total Positions	58	58	0

Terrebonne Parish School Board
Special Revenue Funds
Special Education PL 101-476
Individuals with Disabilities Education Act (IDEA) - Part B
Fiscal Year 2017/2018

750

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
REVENUE AND OTHER SOURCES OF FUNDS				
750-0000-545310-000-000-00-000-00-000	IDEA - Part B	\$4,493,425	\$5,012,404	\$4,356,780
	Total Revenues	\$4,493,425	\$5,012,404	\$4,356,780
EXPENDITURES AND OTHER USES OF FUNDS				
750-1210-613003-000-000-01-000-13-611	Summer Program Paraprofessional	\$0	\$990	\$0
750-1210-613042-000-000-01-000-13-611	Summer Program Teacher	0	2,436	0
750-1210-634004-000-000-03-000-24-611	Installation/Support Fees	20,445	500	0
750-1210-653038-000-000-05-000-24-611	Software Access License	135,913	90,000	25,000
750-1210-653054-000-000-05-000-24-611	Subscription Access Fee	0	25,000	0
750-1210-661005-000-000-06-000-11-611	Instructional Materials	51,851	129,000	30,000
750-1210-661510-000-000-06-000-24-611	Supplies-Technology Related	40,627	52,300	30,000
750-1211-611517-000-000-01-000-11-611	Part-Time Paraprofessional	0	14,400	0
750-1211-612213-000-000-01-000-11-611	Seasonal Paraprofessional	2,916	0	0
750-2130-612425-000-000-01-000-51-611	Substitute Health Nurse	3,634	0	0
750-2130-658201-000-000-05-000-51-611	Travel-Employee	3,748	2,050	2,050
750-2130-661048-000-000-06-000-51-611	Health Supplies	9,736	16,500	10,000
750-2134-611841-000-000-01-000-51-611	Health Nurse	156,735	184,755	186,329
750-2134-613057-000-000-01-000-51-611	Extra Work-Nurse	1,989	925	0
750-2140-611401-000-000-01-000-51-611	Clerical/Secretarial	41,729	42,610	43,008
750-2140-611425-000-000-01-000-51-611	Microfilm Clerk	20,437	21,404	21,703
750-2140-653032-000-000-05-000-21-611	Cellular Telephone Expense	266	500	200
750-2140-655001-000-000-05-000-21-611	Forms Printing	3,481	3,500	1,000
750-2140-658201-000-000-05-000-21-611	Travel-Employee	5,604	5,000	5,000
750-2140-658201-000-000-05-000-41-611	Travel-Employee	83	0	0
750-2140-661041-000-000-06-000-21-611	Assessment Materials/Supplies	23,825	33,500	15,000
750-2142-611325-000-000-01-000-21-611	Psychologist	205,276	205,442	205,947
750-2145-611331-000-000-01-000-21-611	Educational Diagnostician	228,658	243,368	240,115
750-2145-611339-000-000-01-000-41-611	Pupil Appraisal Coordinator	56,086	49,867	49,961
750-2149-611323-xxx-000-01-000-21-611	Social Worker	266,827	241,494	235,745
750-2150-643018-000-000-04-000-21-611	Equipment Repair Service	0	500	500
750-2150-658201-000-000-05-000-21-611	Travel-Employee	201	500	500

Terrebonne Parish School Board
Special Revenue Funds
Special Education PL 101-476
Individuals with Disabilities Education Act (IDEA) - Part B
Fiscal Year 2017/2018

750

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
750-2152-611329-000-000-01-000-21-611	Qualified Exm/Speech Pathologist	6,996	0	0
750-2153-611337-000-000-01-000-21-611	Audiologist	13,351	21,742	21,784
750-2160-658201-000-000-05-000-51-611	Travel-Employee	509	650	500
750-2161-611321-000-000-01-000-51-611	Occupational Therapist	80,563	86,796	87,693
750-2161-633143-000-000-03-000-51-611	Occupational Therapy Fees	13,521	15,540	14,040
750-2166-633142-000-000-03-000-51-611	Physical Therapy Fees	58,870	64,750	60,125
750-2170-611335-000-000-01-000-24-611	Assistive Technologist	39,003	43,229	43,336
750-2170-658201-000-000-05-000-24-611	Travel-Employee	1,356	1,600	1,400
750-2170-661043-000-000-06-000-51-611	Adaptive Supplies	2,725	0	0
750-2212-611112-000-000-01-000-41-611	Supervisor-Special Education	53,378	50,416	52,878
750-2212-611363-000-000-01-000-41-611	Coordinator-Special Area	93,285	93,376	93,461
750-2212-611373-000-000-01-000-11-611	Facilitator-Special Area	269,293	278,132	282,097
750-2212-611401-000-000-01-000-51-611	Clerical/Secretarial	71,461	72,983	73,409
750-2212-612433-000-000-01-000-51-611	Substitute Secretary/Clerical	773	0	0
750-2212-644230-000-000-04-000-51-611	Copy Equipment Rental	4,912	8,000	8,000
750-2212-658201-000-000-05-000-11-611	Travel-Employee	4,031	3,250	2,500
750-2212-658201-000-000-05-000-41-611	Travel-Employee	2,171	2,000	1,500
750-2212-658253-000-000-05-000-41-611	Travel-Out/of/State	1,776	0	0
750-2212-661050-000-000-06-000-51-611	General Office Supplies	383	43,167	1,500
750-2212-661510-000-000-06-000-24-611	Supplies-Technology Related	871	11,500	13,607
750-2232-612301-000-000-01-000-23-611	Substitute Teacher	288	2,100	0
750-2232-615052-000-000-01-000-23-611	Stipend-Inservice Participant	0	1,500	0
750-2232-632012-000-000-03-000-23-611	Consultant Services	8,486	0	20,000
750-2232-658201-000-000-05-000-23-611	Travel-Employee	14,959	5,000	4,000
750-2232-658253-000-000-05-000-23-611	Travel-Out/of/State	1,400	21,500	5,000
750-2232-661045-000-000-06-000-23-611	Professional Development Supplies	0	64	1,000
750-2259-611423-000-000-01-000-51-611	Media Center Clerk	20,802	20,904	21,206
750-2310-633310-000-000-03-000-51-611	Financial Audit Fees	1,150	1,150	1,150
750-2410-613077-000-000-01-000-13-611	Summer Program Administration	0	1,090	0
750-2620-653001-000-000-05-000-51-611	Postage Expense	87	400	200
750-2730-612453-000-000-01-000-51-611	Sub Special Ed Bus Attendant	35,036	27,500	1,000
750-2730-644234-000-000-04-000-51-611	Equipment Rental	33,720	34,320	34,320

Terrebonne Parish School Board
Special Revenue Funds
Special Education PL 101-476
Individuals with Disabilities Education Act (IDEA) - Part B
Fiscal Year 2017/2018

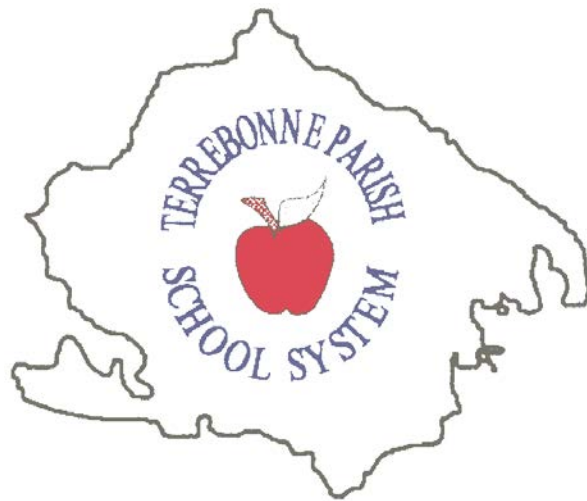
750

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
750-2730-651052-000-000-05-000-51-611	Sp Ed Community Based Instruction	3,076	3,300	2,500
750-2730-651061-000-000-05-000-51-611	Student Transportation Costs	313	7,940	7,000
750-2732-611541-000-000-01-000-51-611	Special Education Bus Attendant	105,382	135,387	136,746
750-2732-613026-000-000-01-000-51-611	Extra Work-SE Bus Attendant	1,357	2,000	1,000
750-2830-654035-000-000-05-000-51-611	Advertising Expense	360	360	300
750-xxxx-621000-000-000-02-xxx-xx-xxx	Group Insurance Expense	501,539	534,555	521,893
750-xxxx-622000-000-000-02-xxx-xx-xxx	FICA	2,172	1,133	0
750-xxxx-622500-000-000-02-xxx-xx-xxx	Medicare Part A Expense	22,282	25,075	25,700
750-xxxx-623101-000-000-02-xxx-xx-xxx	Teachers Retirement	392,826	401,581	441,207
750-xxxx-623300-000-000-02-xxx-xx-xxx	LA School Employee Rmtt-LSERS	32,221	34,889	37,742
750-xxxx-626001-000-000-02-xxx-xx-xxx	Workers Comp Insurance	12,146	13,582	13,348
750-5200-693301-000-000-09-000-00-000	Indirect Cost - Federal Fund	357,946	424,304	369,187
Non-Public Allocation				
750-1210-658201-000-000-05-000-11-248	Travel-Employee	193	2,250	50
750-1210-661005-000-000-06-000-11-248	Instructional Materials	0	30,000	15,000
750-1214-611242-000-000-01-000-11-248	Adaptive Physical Education Teacher	5,656	9,953	9,982
750-1216-611247-888-000-01-000-11-248	Sp Ed Non-Cat Preschool Teacher	47,550	8,484	8,484
750-2130-658201-000-000-05-000-51-248	Travel-Employee	0	2,250	50
750-2134-611841-000-000-01-000-51-248	Health Nurse	3,449	0	0
750-2140-658201-000-000-05-000-21-248	Travel-Employee	109	500	50
750-2150-658201-000-000-05-000-21-248	Travel-Employee	62	1,000	50
750-2150-658201-000-000-05-000-51-248	Travel-Employee	469	0	1,000
750-2150-661005-000-000-06-000-11-248	Instructional Materials	18,349	21,700	10,000
750-2152-611301-000-000-01-000-51-248	Speech Therapist/Pathologist	57,336	69,768	70,882
750-2152-611303-000-000-01-000-51-248	Speech Therapist Assistant	21,327	15,560	15,851
750-2152-611329-000-000-01-000-21-248	Qualified Exam/Speech Pathologist	38,931	8,638	8,809
750-2160-658201-000-000-05-000-51-248	Travel-Employee	10	500	50
750-2161-611321-000-000-01-000-51-248	Occupational Therapist	4,843	1,317	1,337
750-2170-611335-000-000-01-000-24-248	Assistive Technologist	4,135	0	0
750-2212-611363-000-000-01-000-41-248	Coordinator-Special Area	12,829	12,839	12,849
750-2212-658201-000-000-05-000-11-248	Travel-Employee	0	0	50

Terrebonne Parish School Board
Special Revenue Funds
Special Education PL 101-476
Individuals with Disabilities Education Act (IDEA) - Part B
Fiscal Year 2017/2018

750

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
750-2212-661510-000-000-06-000-24-248	Supplies-Technology Related	0	21,287	5,697
750-2232-632012-000-000-03-000-23-248	Consultant Services	0	4,000	0
750-2232-644123-000-000-04-000-23-248	Building Rental	0	500	0
750-2232-658253-000-000-05-000-23-248	Travel-Out/of/State	0	5,376	5,000
750-2232-661045-000-000-06-000-23-248	Professional Development Supplies	0	2,000	2,000
750-xxxx-621000-xxx-000-02-000-xx-248	Group Insurance Expense	46,196	42,823	32,829
750-xxxx-622500-xxx-000-02-000-11-248	Medicare Part A Expense	2,191	1,711	1,859
750-xxxx-623101-xxx-000-02-000-11-248	Teachers Retirement	50,541	32,274	34,100
750-xxxx-626001-xxx-000-02-000-xx-248	Workers Comp Insurance	785	506	512
Early Intervening Services				
750-1100-612301-000-000-01-000-11-335	Substitute Teacher	203	0	0
750-1110-611248-000-000-01-000-11-335	Instructional Interventionist	42,839	42,935	43,036
750-1110-634004-000-000-03-000-24-335	Installation/Support Fees	15,537	2,000	0
750-1110-653038-000-000-05-000-24-335	Software Access License	1,005	75,000	25,000
750-1110-661005-000-000-06-000-11-335	Instructional Materials	0	125,321	40,608
750-1130-611248-013-000-01-000-11-335	Instructional Interventionist	34,547	0	0
750-1130-634004-000-000-03-000-24-335	Installation/Support Fees	0	3,000	1,000
750-2110-653032-000-000-05-000-21-335	Cellular Telephone Expense	266	575	0
750-2140-643018-000-000-04-000-21-335	Equipment Repair Service	0	24,805	5,000
750-2140-661041-000-000-06-000-21-335	Assessment Materials/Supplies	4,590	6,424	5,000
750-2140-673907-000-000-07-000-21-335	Other Equipment	0	5,195	0
750-2149-611323-012-000-01-000-21-335	Social Worker	0	42,787	42,643
750-2152-611329-000-000-01-000-21-335	Qualified Exam/Speech Pathologist	5,240	0	0
750-2211-658201-000-000-05-000-41-335	Travel-Employee	0	500	500
750-2211-661510-000-000-06-000-24-335	Supplies-Technology Related	418	15,000	5,000
750-2212-612205-000-000-01-000-51-335	Seasonal Clerical	0	7,378	0
750-2212-658201-000-000-05-000-21-335	Travel-Employee	0	500	500
750-2220-611356-000-000-01-000-23-335	Integration Specialist	19,627	0	0
750-2220-611357-000-000-01-000-23-335	Instructional Coach	291,093	254,740	256,564
750-2220-613058-000-000-01-000-23-335	Extra Work-Instructional Coach	3,122	3,000	1,000
750-2220-658201-000-000-05-000-23-335	Travel-Employee	0	5,000	500
750-2232-612301-000-000-01-000-23-335	Substitute Teacher	525	5,000	500



Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2017/2018

Individuals with Disabilities Education Act
Believe and Prepare-Cohort 3

In fiscal year 2015/2016, the Believe and Prepare Cohort 3 Grant was received in the amount of \$150,000. The purpose of this grant is to support the design and implementation of innovative methods for preparing teachers, build a cadre of mentor teachers to support and develop aspiring teachers, and increase the numbers of certified special education teachers. The District partnered with Assumption for this program with this District being the fiscal agent.

Due to the uncertainty of funding, no estimate for fiscal year 2017/2018 has been made.

Terrebonne Parish School Board
 Special Revenue Funds
 Believe and Prepare-Cohort 3
 Fiscal Year 2017/2018

750

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
REVENUE AND OTHER SOURCES OF FUNDS				
750-0000-545350-000-163-00-000-00-000	Other Special Ed Programs	\$90,140	\$0	\$0
750-0000-545350-000-163-00-001-00-000	Other Special Ed Prog-Prior Yr Funds	0	58,874	0
	Total Revenues	\$90,140	\$58,874	\$0
EXPENDITURES AND OTHER USES OF FUNDS				
750-2232-615051-000-163-01-000-23-611	Stipend-In-Service Presenter	\$6,482	\$0	\$0
750-2232-615052-000-163-01-000-23-611	Stipend-In-Service Participant	17,000	0	0
750-2232-632012-000-163-03-000-23-611	Consultant Services	12,000	0	0
750-2232-689000-000-163-08-000-23-611	Miscellaneous Expenditures	47,207	0	0
750-xxxx-622500-000-163-02-000-23-611	Medicare Part A Expense	380	0	0
750-xxxx-623101-000-163-02-000-23-611	Teachers Retirement	6,965	0	0
750-xxxx-626001-000-163-02-000-23-611	Workers Comp Insurance	106	0	0
750-xxxx-xxxxxx-xxx-163-xx-001-xx-611	Prior Year Expenditures	0	58,874	0
	Total Expenditures	\$90,140	\$58,874	\$0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2017/2018

Individuals with Disabilities Education Act
Positive Behavioral Intervention Support

The Board of Supervisors of Louisiana State University and Agricultural and Mechanical College awarded to Ascension Parish in fiscal year 2009/2010 the Statewide Positive Behavioral Support Project (SWPBSP). Through Ascension Parish School Board, reimbursement is provided for eligible expenditures incurred as a result of professional development in this specific area and includes stipends, travel, and supplies.

In fiscal year 2011, the project was renamed Positive Behavior Intervention Support (PBIS) and St. James Parish School Board was named fiscal agent.

Due to the uncertainty of funding, no estimate for fiscal year 2017/2018 has been made.

Terrebonne Parish School Board
Special Revenue Funds
Special Education PL 101-476
Positive Behavior Intervention Support
Fiscal Year 2017/2018

750

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
REVENUE AND OTHER SOURCES OF FUNDS				
750-0000-545350-000-227-xx-000-00-000	Other Special Ed Programs	\$3,106	\$500	\$0
	Total Revenues	\$3,106	\$500	\$0
EXPENDITURES AND OTHER USES OF FUNDS				
750-2232-615052-000-227-01-000-00-000	Stipend-Inservice Participant	\$2,000	\$0	\$0
750-2232-658201-000-227-05-000-00-000	Travel-Employee	3,106	500	0
	Total Expenditures	\$3,106	\$500	\$0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2017/2018

Individuals with Disabilities Education Act
Opportunity Grant

In fiscal year 2015/2016, the district was awarded the Opportunity Grant in the amount of \$91,200. The purpose of this grant was to create and/or enhance career preparation opportunities for students with disabilities. These funds were a one-time allocation dedicated to serving only students with disabilities.

Because The Opportunity Grant was a one-time allocation, no estimate has been made for fiscal year 2017/2018.

Terrebonne Parish School Board
 Special Revenue Funds
 Special Education PL 101-476
 Opportunity Grant
 Fiscal Year 2017/2018

750

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
REVENUE AND OTHER SOURCES OF FUNDS				
750-0000-545350-000-355-xx-000-00-000	Other Special Ed Programs	\$91,200	\$0	\$0
	Total Revenues	\$91,200	\$0	\$0
EXPENDITURES AND OTHER USES OF FUNDS				
750-1210-653038-000-355-05-000-24-611	Software Access License	\$17,500	\$0	\$0
750-1210-661005-000-355-06-000-11-611	Instructional Materials	66,435	0	0
750-5200-693301-000-355-09-000-00-000	Indirect Cost	7,265	0	0
	Total Expenditures	\$91,200	\$0	\$0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2017/2018

Individuals with Disabilities Education Act
Special Education-Grants to States
High Cost Services

High Cost Services refers to federal state set aside funds available to provide additional supports to LEAs serving disabled students with high-cost needs, evidenced by individual services to students exceeding three times the per pupil expenditure for the State.

To fully fund the program, federal funding through IDEA was combined with state set aside funds allocated through the Minimum Foundation Program (MFP) and House Bill 1 (HB1) for the 2015/2016 fiscal year.

Due to the uncertainty of funding, no estimate has been made for fiscal year 2017/2018.

Terrebonne Parish School Board
Special Revenue Funds
Special Education-Grants to States
High Cost Services
Fiscal Year 2017/2018

750

Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
REVENUE AND OTHER SOURCES OF FUNDS				
750-0000-545350-000-375-00-000-00-000	Special Education - Round One	\$180,915	\$247,402	\$0
750-0000-545350-000-375-00-001-00-000	Special Education - Prior Year	0	3,767	0
	Total Revenues	\$180,915	\$251,169	\$0
EXPENDITURES AND OTHER USES OF FUNDS				
375 - High Cost Services - Round One				
750-1211-611501-000-375-01-xxx-00-000	Paraprofessional	\$78,696	\$151,647	\$0
750-1212-611240-000-375-01-xxx-00-000	Special Educ Support Teacher	1,097	0	0
750-1214-611242-000-375-01-xxx-00-000	Adaptive Physical Educ Teacher	9,452	0	0
750-1216-611505-000-375-01-xxx-00-000	Sped Non-Cat Preschool Para	4,712	0	0
750-2152-611301-000-375-01-xxx-00-000	Speech Therapist/Pathologist	683	0	0
750-2152-611303-000-375-01-xxx-00-000	Speech Therapist Assistant	3,355	0	0
750-2732-611541-000-375-01-xxx-00-000	Special Education Bus Attendant	13,116	0	0
750-2730-612453-000-375-01-xxx-00-000	Sub Special Educ Bus Attendant	351	0	0
750-xxxx-621000-000-375-02-xxx-00-000	Group Insurance Expense	41,285	54,279	0
750-xxxx-622000-000-375-02-xxx-00-000	FICA	22	0	0
750-xxxx-622500-000-375-02-xxx-00-000	Medicare Part A Expense	1,387	2,199	0
750-xxxx-623101-000-375-02-xxx-00-000	Teachers Retirement	23,377	38,670	0
750-xxxx-623300-000-375-02-xxx-00-000	LA School Employee Rtmt-LSERS	2,346	0	0
750-xxxx-626001-000-375-02-xxx-00-000	Workers Comp Insurance	1,036	607	0
750-xxxx-xxxxxx-xxx-375-xx-xxx-xx-001	Prior Year Expenses	0	3,767	0
	Total Expenditures	\$180,915	\$251,169	\$0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2017/2018

**Individuals with Disabilities Education Act
Special Education - Preschool Grants**

The purpose of the Individuals with Disabilities Education Act (IDEA) is to ensure that all children with disabilities have available to them a free appropriate public education which emphasizes special education and related services designed to meet their unique needs. These federal funds are allocated under Part B of the Education for the Handicapped Act as amended by PL 101-476, which is awarded based on the number of identified handicapped students being served as of the most recent December child count.

The purpose of the Preschool Grants program is to provide special education and related services and direct and support services to children with disabilities ages three through five.

As of Fiscal Year 2003/2004, youth participants in early intervention programs once assisted under Part C have experienced a smooth transition, in accordance with State Department of Education guidelines, to Part B preschool programs.

IDEA Preschool is comprised of two components: IDEA Preschool and Private Schools. The Private School allocation is based on the ratio of total preschool student population of the district and the private school preschool student population. Subsequently, the actual number of private school preschool students provided IDEA Preschool services is multiplied by a figure provided within the application.

Funding for fiscal year 2017/2018 is estimated at \$129,384 which is comprised of Public in the amount of \$121,730 and Non-Public in the amount of \$7,654.

Personnel Roster

Position	Revised Budget 2016-2017	Budget 2017-2018	Increase (Decrease)
School Psychologist	1	1	0
Qualified Examiner	1	1	0
Total Positions	2	2	0

Terrebonne Parish School Board
Special Revenue Funds
Special Education PL 101-476
Individuals with Disabilities Education Act (IDEA)-Preschool Grant
Fiscal Year 2017/2018

760

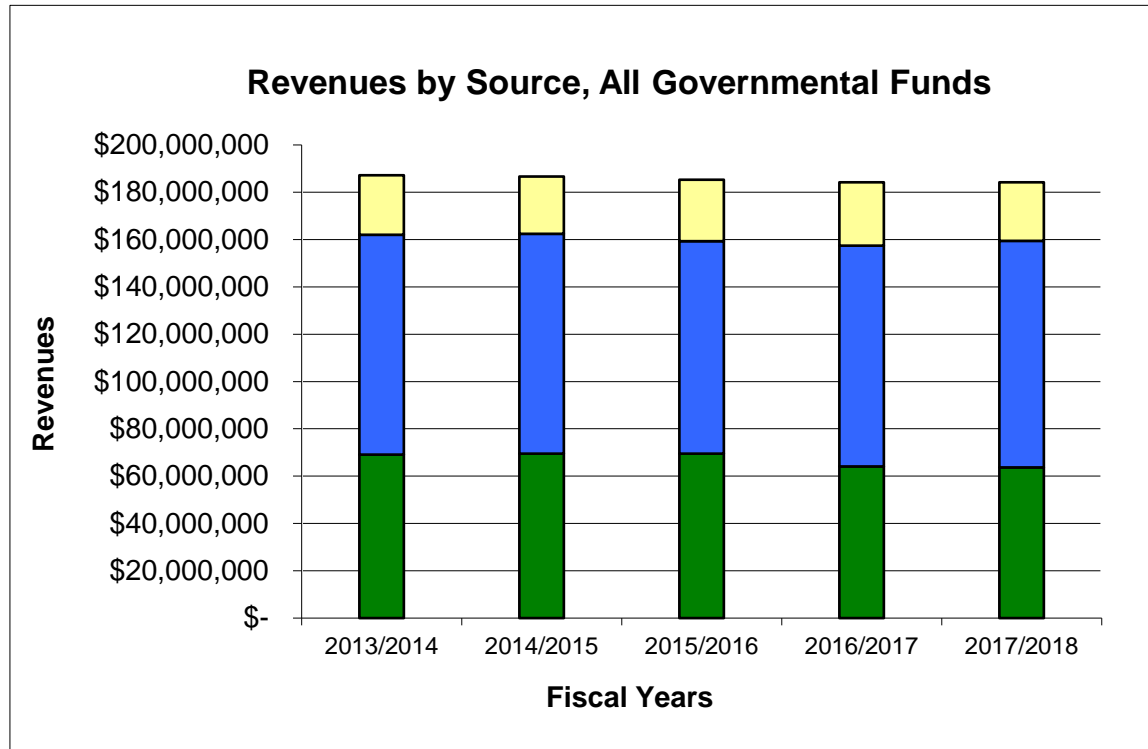
Account Number	Account Description	Actual 2015/2016	Revised Budget 2016/2017	Budget 2017/2018
REVENUE AND OTHER SOURCES OF FUNDS				
760-0000-545320-000-000-xx-000-00-000	IDEA - Preschool	\$92,899	\$180,676	\$129,384
	Total Revenues	\$92,899	\$180,676	\$129,384
EXPENDITURES AND OTHER USES OF FUNDS				
760-1210-658201-000-000-05-000-11-619	Travel-Employee	\$33	\$600	\$500
760-1210-661005-000-000-06-000-11-619	Instructional Materials	2,548	29,076	1,500
760-2130-658201-000-000-05-000-51-619	Travel-Employee	82	360	0
760-2134-611841-000-000-01-000-51-619	Health Nurse	7,391	0	0
760-2140-658201-000-000-05-000-21-619	Travel-Employee	137	1,220	0
760-2142-611325-000-000-01-000-21-619	Psychologist	0	37,198	37,258
760-2145-611331-000-000-01-000-21-619	Educational Diagnostician	34,031	0	0
760-2150-658201-000-000-05-000-21-619	Travel-Employee	0	300	300
760-2152-611329-000-000-01-000-21-619	Qual Exam/Speech Pathologist	0	38,247	38,430
760-2153-611337-000-000-01-000-21-619	Audiologist	8,288	0	0
760-2212-658201-000-000-05-000-21-619	Travel-Employee	221	746	500
760-2232-623012-000-000-03-000-23-619	Consultant Services	0	9,850	0
760-2310-633310-000-000-03-000-51-619	Financial Audit Fees	30	30	30
760-xxxx-621000-000-000-02-000-xx-xxx	Group Insurance Expense	9,739	19,170	11,364
760-xxxx-622500-000-000-02-000-xx-xxx	Medicare Part A Expense	698	1,093	1,097
760-xxxx-623101-000-000-02-000-xx-xxx	Teachers Retirement	13,214	19,239	20,133
760-xxxx-626001-000-000-02-000-xx-xxx	Workers Comp Insurance	199	302	303
760-5200-693301-000-000-09-000-00-000	Indirect Cost - Federal Fund	7,400	15,310	10,964
Non-Public Allocation				
760-1210-658201-000-000-05-000-11-248	Travel-Employee	828	700	565
760-1210-661005-000-000-06-000-11-248	Instructional Materials	0	1,266	1,814
760-1216-611247-000-000-01-000-11-248	Sp Ed Non-Cat Preschool Teacher	4,857	2,698	2,698
760-21xx-658201-000-000-05-000-21-248	Travel-Employee	71	271	271
760-21xx-658201-000-000-05-000-51-248	Travel-Employee	612	355	210
760-2232-632012-000-000-03-000-23-248	Consultant Services	0	1,267	0

Informational Section



Terrebonne Parish School Board
Houma, LA

Revenues by Source, All Governmental Funds



	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018
Local Sources	\$ 69,069,817	\$ 69,577,431	\$ 69,446,713	\$ 64,105,782	\$ 63,719,756
State Sources	92,969,866	92,893,599	89,873,506	93,322,499	95,807,377
Federal Sources	<u>25,216,139</u>	<u>24,240,474</u>	<u>25,972,547</u>	<u>26,807,385</u>	<u>24,694,593</u>
Total Revenues	<u>\$ 187,255,822</u>	<u>\$ 186,711,504</u>	<u>\$ 185,292,766</u>	<u>\$ 184,235,666</u>	<u>\$ 184,221,726</u>

Note: The computation includes the following funds: General Operating Fund, One Cent Sales Tax Fund, 1/2 Cent Sales Tax Fund, 3/4 Cent Sales Tax Fund, Child Nutrition Program Fund, and Special Revenue Funds.

Terrebonne Parish School Board
Houma, LA

Expenditures and Other Uses of Funds by Object - Governmental Fund Types ⁽¹⁾

	<u>Actual</u> <u>2013-2014</u>	<u>Actual</u> <u>2014-2015</u>	<u>Actual</u> <u>2015-2016</u>	<u>Revised</u> <u>2016-2017</u>	<u>Proposed</u> <u>2017-2018</u>
Salaries	\$ 87,287,325	\$ 89,871,379	\$ 97,400,574	\$ 98,406,505	\$ 96,329,195
Benefits	53,795,189	57,945,120	59,370,017	59,941,227	60,301,734
Services	10,990,170	12,568,363	12,014,330	13,268,775	11,216,882
Materials & Supplies	14,540,264	16,811,789	14,099,879	17,614,916	14,280,681
Property	688,990	1,853,280	368,678	434,733	283,400
Debt Service & Miscellaneous	385,142	347,935	503,366	938,546	1,071,670
Other Uses of Funds	<u>36,586,798</u>	<u>29,975,467</u>	<u>24,782,079</u>	<u>22,777,906</u>	<u>21,142,848</u>
 Total Expenditures	 <u>\$ 204,273,878</u>	 <u>\$ 209,373,333</u>	 <u>\$ 208,538,923</u>	 <u>\$ 213,382,608</u>	 <u>\$ 204,626,410</u>

⁽¹⁾ The computations include the following funds: General Operating Fund, One Cent Sales Tax Fund, 1/2 Cent Sales Tax Fund, 3/4 Cent Sales Tax Fund, Child Nutrition Program Fund, and Special Revenue Funds.

Terrebonne Parish School Board
Houma, LA
Summary of all Governmental Funds by Function ⁽¹⁾

	Actual 2013-2014	Actual 2014-2015	Actual 2015-2016	Revised 2016-2017	Proposed 2017-2018
Revenues					
Local Sources	\$ 69,069,817	\$ 69,577,433	\$ 69,446,713	\$ 64,105,782	\$ 63,719,756
State Sources	92,969,866	92,893,599	89,873,506	93,322,499	95,807,377
Federal Sources	<u>25,216,139</u>	<u>24,240,475</u>	<u>25,972,547</u>	<u>26,807,385</u>	<u>24,694,593</u>
Total Revenues	<u>187,255,822</u>	<u>186,711,507</u>	<u>185,292,766</u>	<u>184,235,666</u>	<u>184,221,726</u>
Expenditures					
Instructional					
Regular Programs	63,344,106	68,885,439	69,991,581	71,441,577	68,046,646
Special Education Programs	15,136,394	16,836,170	18,396,648	19,506,008	18,231,072
Career & Technical Education Programs	3,439,834	3,915,690	3,931,173	4,019,001	4,025,963
Other Instructional Programs	4,944,713	5,539,091	5,172,629	5,585,700	5,300,087
Special Programs	10,452,803	10,194,164	10,458,438	10,199,586	10,181,758
Adult /Continuing Education Programs	582,284	659,282	735,957	759,924	681,616
Support Services					
Pupil Support Services	10,264,040	10,504,074	11,209,024	11,439,713	11,406,955
Instructional Staff Services	10,712,931	10,608,942	10,762,434	11,788,142	10,685,593
General Administration	1,991,927	2,001,901	2,083,835	2,024,772	2,016,101
School Administration	8,939,669	9,515,846	10,128,369	9,608,061	10,280,096
Business Services	1,831,326	1,808,827	1,944,953	2,692,427	1,924,460
Plant Operation & Maintenance	12,338,528	13,095,455	14,312,583	14,130,335	14,112,464
Student Transportation Services	9,814,134	9,775,388	10,168,533	11,674,754	11,288,693
Central Services	1,691,335	1,940,394	2,051,455	2,145,425	2,131,987
Child Nutrition Program	11,227,667	11,092,917	11,547,795	12,501,886	12,293,816
Facility Acquisition & Construction Services	758,463	2,808,812	561,144	399,675	-
Debt Service	<u>216,925</u>	<u>215,474</u>	<u>300,292</u>	<u>687,276</u>	<u>876,255</u>
Total Expenditures	<u>167,687,079</u>	<u>179,397,866</u>	<u>183,756,843</u>	<u>190,604,262</u>	<u>183,483,562</u>
Other Financing Sources (Uses)					
Other Sources of Funds	21,961,088	23,738,016	21,728,242	19,370,149	17,857,335
Other Uses of Fund	<u>(36,586,797)</u>	<u>(29,975,469)</u>	<u>(24,782,080)</u>	<u>(22,777,906)</u>	<u>(21,142,848)</u>
Total Other Financing Sources (Uses)	<u>(14,625,709)</u>	<u>(6,237,453)</u>	<u>(3,053,838)</u>	<u>(3,407,757)</u>	<u>(3,285,513)</u>
Net Change in Fund Balance	4,943,034	1,076,188	(1,517,915)	(9,776,353)	(2,547,349)
Beginning Fund Balance	24,511,541	29,454,575	30,530,763	29,012,848	19,236,495
Ending Fund Balance	<u>\$ 29,454,575</u>	<u>\$ 30,530,763</u>	<u>\$ 29,012,848</u>	<u>\$ 19,236,495</u>	<u>\$ 16,689,146</u>

⁽¹⁾ This computation includes the following funds: General Operating Fund, One Cent Sales Tax Fund, 1/2 Cent Sales Tax Fund, 3/4 Cent Sales Tax Fund, Child Nutrition Program Fund, and Special Revenue Funds.

Terrebonne Parish School Board
Houma, LA

Budget Forecast Beyond the Budget Year - General Operating Fund

	<u>Actual</u> <u>2013-2014</u>	<u>Actual</u> <u>2014-2015</u>	<u>Actual</u> <u>2015-2016</u>	<u>Revised</u> <u>Budget</u> <u>2016-2017</u>	<u>Original</u> <u>Budget</u> <u>2017-2018</u>	<u>Projected</u> <u>Budget</u> <u>2018-2019</u>	<u>Projected</u> <u>Budget</u> <u>2019-2020</u>	<u>Projected</u> <u>Budget</u> <u>2020-2021</u>
Revenue								
Local Sources	\$ 19,415,204	\$ 20,339,152	\$ 18,100,325	\$ 17,520,327	\$ 17,180,909	\$ 17,009,100	\$ 16,668,918	\$ 16,502,229
State Sources	89,540,283	89,068,479	87,315,294	90,021,579	92,495,572	93,590,500	93,890,000	93,625,000
Federal Sources	<u>0</u>	<u>160,946</u>	<u>803</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues	108,955,487	109,568,577	105,416,422	107,541,906	109,676,481	110,599,600	110,558,918	110,127,229
Expenditures								
Salaries	61,884,854	63,737,810	63,354,523	65,536,147	64,496,861	64,125,552	63,870,601	63,743,892
Employee Benefits	43,061,912	46,557,790	46,141,370	47,200,042	47,507,233	47,205,800	47,019,568	46,973,427
Purchased Services	4,716,221	5,565,273	6,155,301	7,636,489	6,940,809	7,220,465	7,467,322	7,579,468
Supplies	4,867,419	4,829,705	4,841,547	5,167,365	4,672,870	4,711,325	4,801,276	5,002,754
Property	17,860	5,812	68,562	0	0	0	0	0
Debt Services and Miscellaneous	<u>100,240</u>	<u>95,224</u>	<u>189,762</u>	<u>28,675</u>	<u>28,675</u>	<u>28,675</u>	<u>28,675</u>	<u>28,675</u>
Total Expenditures	114,648,506	120,791,614	120,751,065	125,568,718	123,646,448	123,291,816	123,187,442	123,328,216
Other Sources of Funds	18,141,193	18,229,551	17,545,619	17,405,557	16,395,557	15,425,775	15,355,328	15,585,944
Other Uses of Funds	<u>(12,323,593)</u>	<u>(6,359,480)</u>	<u>(4,382,410)</u>	<u>(2,131,814)</u>	<u>(2,055,132)</u>	<u>(2,092,325)</u>	<u>(2,112,554)</u>	<u>(2,126,483)</u>
Total Other Sources (Uses)	5,817,600	11,870,071	13,163,209	15,273,743	14,340,425	13,333,450	13,242,774	13,459,461
Net Change in Fund Balance	124,581	647,034	(2,171,434)	(2,753,069)	370,458	641,234	614,250	258,474
Fund Balance								
Beginning	12,921,170	13,045,751	13,692,785	11,521,351	8,768,282	9,138,740	9,779,974	10,394,224
Ending Fund Balance								
Committed	0	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Assigned	1,750,000	1,750,000	0	0	0	0	0	0
Unassigned	<u>11,295,751</u>	<u>11,742,785</u>	<u>11,321,351</u>	<u>8,568,282</u>	<u>8,938,740</u>	<u>9,579,974</u>	<u>10,194,224</u>	<u>10,452,698</u>
Total Ending Fund Balance	<u>\$ 13,045,751</u>	<u>\$ 13,692,785</u>	<u>\$ 11,521,351</u>	<u>\$ 8,768,282</u>	<u>\$ 9,138,740</u>	<u>\$ 9,779,974</u>	<u>\$ 10,394,224</u>	<u>\$ 10,652,698</u>

Note: A combination of qualitative and time series approaches are used in forecasting future revenues and expenditures. The qualitative is based solely or primarily on human judgement and the time series is based on historical trend data.

Terrebonne Parish School Board
Houma, LA

Budget Forecast Beyond the Budget Year - Child Nutrition Fund

	<u>Actual</u> <u>2013-2014</u>	<u>Actual</u> <u>2014-2015</u>	<u>Actual</u> <u>2015-2016</u>	<u>Revised</u> <u>Budget</u> <u>2016-2017</u>	<u>Original</u> <u>Budget</u> <u>2017-2018</u>	<u>Projected</u> <u>Budget</u> <u>2018-2019</u>	<u>Projected</u> <u>Budget</u> <u>2019-2020</u>	<u>Projected</u> <u>Budget</u> <u>2020-2021</u>
Revenue								
Local Sources	\$ 1,378,813	\$ 1,380,073	\$ 1,227,778	\$ 687,255	\$ 714,280	\$ 722,357	\$ 729,581	\$ 736,876
State Sources	321,761	321,761	140,544	145,314	145,314	147,013	148,483	149,968
Federal Sources	<u>7,150,048</u>	<u>7,188,932</u>	<u>7,698,745</u>	<u>8,821,567</u>	<u>9,019,944</u>	<u>9,040,663</u>	<u>9,221,476</u>	<u>9,405,906</u>
Total Revenues	8,850,622	8,890,766	9,067,067	9,654,136	9,879,538	9,910,033	10,099,540	10,292,750
Expenditures								
Salaries	2,584,290	2,613,579	2,627,919	2,711,867	2,701,139	2,760,564	2,818,536	2,855,177
Employee Benefits	1,900,804	1,999,495	1,976,487	2,003,318	2,042,112	2,145,120	2,301,857	2,237,018
Purchased Services	556,604	524,879	519,356	700,652	681,342	623,465	687,754	726,405
Supplies	4,165,958	3,900,314	3,987,654	4,551,625	4,379,944	4,235,200	4,170,650	4,492,764
Property	243,043	130,837	164,921	298,938	250,000	163,700	188,900	210,000
Debt Services and Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	9,450,699	9,169,104	9,276,337	10,266,400	10,054,537	9,928,049	10,167,697	10,521,364
Other Sources of Funds	487,229	445,550	406,842	377,552	373,278	382,446	401,357	411,682
Other Uses of Funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Sources (Uses)	487,229	445,550	406,842	377,552	373,278	382,446	401,357	411,682
Net Change in Fund Balance	(112,848)	167,212	197,572	(234,712)	198,279	364,430	333,200	183,068
Fund Balance								
Beginning	760,680	647,832	815,044	1,012,616	777,904	976,183	1,340,613	1,673,813
Ending Fund Balance								
Nonspendable	352,419	347,445	446,156	631,021	976,183	1,340,613	1,673,813	1,856,881
Assigned	<u>295,413</u>	<u>467,599</u>	<u>566,460</u>	<u>146,883</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Ending Fund Balance	<u>\$ 647,832</u>	<u>\$ 815,044</u>	<u>\$ 1,012,616</u>	<u>\$ 777,904</u>	<u>\$ 976,183</u>	<u>\$ 1,340,613</u>	<u>\$ 1,673,813</u>	<u>\$ 1,856,881</u>

Note: A combination of qualitative and time series approaches are used in forecasting future revenues and expenditures. The qualitative is based solely or primarily on human judgement and the time series is based on historical trend data.

Terrebonne Parish School Board
Houma, LA

Budget Forecast Beyond the Budget Year - One Cent Sales Tax Fund

	<u>Actual 2013-2014</u>	<u>Actual 2014-2015</u>	<u>Actual 2015-2016</u>	<u>Revised Budget 2016-2017</u>	<u>Original Budget 2017-2018</u>	<u>Projected Budget 2018-2019</u>	<u>Projected Budget 2019-2020</u>	<u>Projected Budget 2020-2021</u>
Revenue								
Local Sources	\$ 27,111,932	\$ 25,330,744	\$ 22,033,980	\$ 20,268,573	\$ 20,268,573	\$ 19,863,202	\$ 20,061,834	\$ 20,463,071
State Sources	0	0	0	0	0	0	0	0
Federal Sources	0	0	0	0	0	0	0	0
Total Revenues	27,111,932	25,330,744	22,033,980	20,268,573	20,268,573	19,863,202	20,061,834	20,463,071
Expenditures								
Salaries	11,344,056	12,687,268	12,878,672	12,185,706	11,996,316	11,882,875	11,764,047	11,528,766
Employee Benefits	3,287,115	3,790,392	3,614,188	3,442,871	3,501,385	3,435,643	3,332,573	3,232,596
Purchased Services	1,459,159	3,225,078	2,763,247	1,368,399	943,418	955,422	860,000	845,000
Supplies	272,491	122,097	849,990	277,728	546,639	531,664	412,325	420,000
Property	325,066	1,716,631	122,099	130,600	33,400	373,668	347,854	340,500
Debt Services and Miscellaneous	<u>144,625</u>	<u>144,625</u>	<u>144,617</u>	<u>687,276</u>	<u>876,255</u>	<u>142,000</u>	<u>142,000</u>	<u>142,000</u>
Total Expenditures	16,832,512	21,686,091	20,372,813	18,092,580	17,897,413	17,321,272	16,858,799	16,508,862
Other Sources of Funds	1,750,000	1,741,835	187,521	0	0	0	0	0
Other Uses of Funds	<u>(5,384,941)</u>	<u>(7,297,846)</u>	<u>(4,306,731)</u>	<u>(3,545,467)</u>	<u>(3,655,717)</u>	<u>(3,200,000)</u>	<u>(3,200,000)</u>	<u>(3,200,000)</u>
Total Other Sources (Uses)	(3,634,941)	(5,556,011)	(4,119,210)	(3,545,467)	(3,655,717)	(3,200,000)	(3,200,000)	(3,200,000)
Net Change in Fund Balance	6,644,479	(1,911,358)	(2,458,043)	(1,369,474)	(1,284,557)	(658,070)	3,035	754,209
Fund Balance								
Beginning	4,408,336	11,052,815	9,141,457	6,683,414	5,313,940	4,029,383	3,371,313	3,374,348
Ending Fund Balance								
Restricted	11,052,815	9,141,457	6,683,414	5,313,940	4,029,383	3,371,313	3,374,348	4,128,557
Committed	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Ending Fund Balance	<u>\$ 11,052,815</u>	<u>\$ 9,141,457</u>	<u>\$ 6,683,414</u>	<u>\$ 5,313,940</u>	<u>\$ 4,029,383</u>	<u>\$ 3,371,313</u>	<u>\$ 3,374,348</u>	<u>\$ 4,128,557</u>

Note: A combination of qualitative and time series approaches are used in forecasting future revenues and expenditures. The qualitative is based solely or primarily on human judgement and the time series is based on historical trend data.

Terrebonne Parish School Board
Houma, LA

Budget Forecast Beyond the Budget Year - 1/2 Cent Sales Tax Fund

	<u>Actual</u> <u>2013-2014</u>	<u>Actual</u> <u>2014-2015</u>	<u>Actual</u> <u>2015-2016</u>	<u>Revised</u> <u>Budget</u> <u>2016-2017</u>	<u>Original</u> <u>Budget</u> <u>2017-2018</u>	<u>Projected</u> <u>Budget</u> <u>2018-2019</u>	<u>Projected</u> <u>Budget</u> <u>2019-2020</u>	<u>Projected</u> <u>Budget</u> <u>2020-2021</u>
Revenue								
Local Sources	\$0	\$ 2,797,735	\$ 10,816,137	\$ 9,950,207	\$ 9,950,207	\$ 9,751,203	\$ 9,848,715	\$ 10,045,689
State Sources	0	0	0	0	0	0	0	0
Federal Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues	0	2,797,735	10,816,137	9,950,207	9,950,207	9,751,203	9,848,715	10,045,689
Expenditures								
Salaries	0	0	7,260,752	7,371,221	7,228,000	7,242,433	7,146,700	7,132,600
Employee Benefits	0	0	2,034,567	2,074,312	2,100,144	2,059,378	2,012,545	2,008,775
Purchased Services	0	39,519	98,747	105,700	105,700	102,775	106,505	104,700
Supplies	0	0	0	0	0	0	0	0
Property	0	0	0	0	0	0	0	0
Debt Services and Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	0	39,519	9,394,066	9,551,233	9,433,844	9,404,586	9,265,750	9,246,075
Other Sources of Funds	0	0	0	0	0	0	0	0
Other Uses of Funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>(2,000,000)</u>	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>(750,000)</u>
Total Other Sources (Uses)	0	0	0	(2,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(750,000)
Net Change in Fund Balance	0	2,758,216	1,422,071	(1,601,026)	(483,637)	(653,383)	(417,035)	49,614
Fund Balance								
Beginning	0	0	2,758,216	4,180,287	2,579,261	2,095,624	1,442,241	1,025,206
Ending Fund Balance								
Restricted	0	2,758,216	4,180,287	2,579,261	2,095,624	1,442,241	1,025,206	1,074,820
Committed	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Ending Fund Balance	<u>\$0</u>	<u>\$2,758,216</u>	<u>\$4,180,287</u>	<u>\$2,579,261</u>	<u>\$2,095,624</u>	<u>\$1,442,241</u>	<u>\$1,025,206</u>	<u>\$1,074,820</u>

Note: A combination of qualitative and time series approaches are used in forecasting future revenues and expenditures. The qualitative is based solely or primarily on human judgement and the time series is based on historical trend data.

Terrebonne Parish School Board
Houma, LA

Budget Forecast Beyond the Budget Year - 3/4% Sales Tax Fund

	<u>Actual 2013-2014</u>	<u>Actual 2014-2015</u>	<u>Actual 2015-2016</u>	<u>Revised Budget 2016-2017</u>	<u>Original Budget 2017-2018</u>	<u>Projected Budget 2018-2019</u>	<u>Projected Budget 2019-2020</u>	<u>Projected Budget 2020-2021</u>
Revenue								
Local Sources	\$ 20,363,122	\$ 19,009,064	\$ 16,548,162	\$ 15,215,681	\$ 15,205,681	\$ 14,901,567	\$ 15,050,583	\$ 15,351,594
State Sources	0	0	0	0	0	0	0	0
Federal Sources	0	0	0	0	0	0	0	0
Total Revenues	20,363,122	19,009,064	16,548,162	15,215,681	15,205,681	14,901,567	15,050,583	15,351,594
Expenditures								
Salaries	0	0	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0	0	0
Purchased Services	1,597,907	1,027,415	832,154	1,393,560	1,118,155	450,000	525,000	575,492
Supplies	2,665,853	2,476,668	1,230,477	2,704,998	1,860,360	1,262,400	1,404,570	1,578,050
Property	103,020	0	0	0	0	0	0	0
Debt Services and Miscellaneous	<u>50,334</u>	<u>18,037</u>	<u>14,080</u>	<u>18,475</u>	<u>15,500</u>	<u>12,400</u>	<u>14,100</u>	<u>13,750</u>
Total Expenditures	4,417,114	3,522,120	2,076,711	4,117,033	2,994,015	1,724,800	1,943,670	2,167,292
Other Sources of Funds	0	0	0	0	88,500	0	0	0
Other Uses of Funds	<u>(17,769,667)</u>	<u>(15,170,216)</u>	<u>(14,709,679)</u>	<u>(13,650,661)</u>	<u>(13,053,620)</u>	<u>(12,700,000)</u>	<u>(13,175,350)</u>	<u>(13,225,300)</u>
Total Other Sources (Uses)	(17,769,667)	(15,170,216)	(14,709,679)	(13,650,661)	(12,965,120)	(12,700,000)	(13,175,350)	(13,225,300)
Net Change in Fund Balance	(1,823,659)	316,728	(238,228)	(2,552,013)	(753,454)	476,767	(68,437)	(40,998)
Fund Balance								
Beginning	5,319,453	3,495,794	3,812,522	3,574,295	1,022,282	268,828	745,595	677,158
Ending Fund Balance								
Restricted	3,154,562	3,674,833	3,406,606	824,593	41,139	487,906	389,469	318,471
Committed	<u>341,232</u>	<u>137,689</u>	<u>167,689</u>	<u>197,689</u>	<u>227,689</u>	<u>257,689</u>	<u>287,689</u>	<u>317,689</u>
Total Ending Fund Balance	<u>\$ 3,495,794</u>	<u>\$ 3,812,522</u>	<u>\$ 3,574,295</u>	<u>\$ 1,022,282</u>	<u>\$ 268,828</u>	<u>\$ 745,595</u>	<u>\$ 677,158</u>	<u>\$ 636,160</u>

Note: A combination of qualitative and time series approaches are used in forecasting future revenues and expenditures. The qualitative is based solely or primarily on human judgement and the time series is based on historical trend data.

Terrebonne Parish School Board
Houma, LA

Budget Forecast Beyond the Budget Year - Special Revenue Funds

	<u>Actual</u> <u>2013-2014</u>	<u>Actual</u> <u>2014-2015</u>	<u>Actual</u> <u>2015-2016</u>	<u>Revised</u> <u>Budget</u> <u>2016-2017</u>	<u>Original</u> <u>Budget</u> <u>2017-2018</u>	<u>Projected</u> <u>Budget</u> <u>2018-2019</u>	<u>Projected</u> <u>Budget</u> <u>2019-2020</u>	<u>Projected</u> <u>Budget</u> <u>2020-2021</u>
Revenue								
Local Sources	\$ 800,746	\$ 720,663	\$ 720,331	\$ 463,739	\$ 400,106	\$ 485,400	\$ 495,108	\$ 495,108
State Sources	3,107,821	3,503,359	2,417,668	3,155,606	3,166,491	3,175,000	3,190,000	3,187,000
Federal Sources	<u>18,066,091</u>	<u>16,890,596</u>	<u>18,272,999</u>	<u>17,985,818</u>	<u>15,674,649</u>	<u>15,890,000</u>	<u>16,072,000</u>	<u>15,220,000</u>
Total Revenues	21,974,658	21,114,618	21,410,998	21,605,163	19,241,246	19,550,400	19,757,108	18,902,108
Expenditures								
Salaries	11,474,126	10,832,720	11,278,708	10,601,564	9,906,879	9,754,369	10,002,681	9,873,954
Employee Benefits	5,545,357	5,597,445	5,603,406	5,220,684	5,150,860	5,001,672	5,113,551	5,169,622
Purchased Services	2,660,279	2,186,199	1,645,524	2,063,975	1,427,458	1,385,750	1,434,597	1,374,392
Supplies	2,568,543	5,483,002	3,190,212	4,912,760	2,820,868	3,677,077	3,472,812	3,372,219
Property	0	0	13,095	5,195	0	100,000	75,000	50,000
Debt Services and Miscellaneous	<u>89,943</u>	<u>90,050</u>	<u>154,907</u>	<u>204,120</u>	<u>151,240</u>	<u>178,600</u>	<u>124,337</u>	<u>88,950</u>
Total Expenditures	22,338,248	24,189,416	21,885,852	23,008,298	19,457,305	20,097,468	20,222,978	19,929,137
Other Sources of Funds	1,582,666	3,321,080	3,588,260	1,587,040	1,000,000	2,168,364	2,274,681	2,305,383
Other Uses of Funds	<u>(1,108,596)</u>	<u>(1,147,927)</u>	<u>(1,383,260)</u>	<u>(1,449,964)</u>	<u>(1,378,379)</u>	<u>(1,450,250)</u>	<u>(1,617,580)</u>	<u>(1,589,850)</u>
Total Other Sources (Uses)	474,070	2,173,153	2,205,000	137,076	(378,379)	718,114	657,101	715,533
Net Change in Fund Balance	110,480	(901,645)	1,730,146	(1,266,059)	(594,438)	171,046	191,231	(311,496)
Fund Balance								
Beginning	1,101,902	1,212,383	310,739	2,040,885	774,826	180,388	351,434	542,665
Ending Fund Balance								
Assigned	<u>1,212,382</u>	<u>310,738</u>	<u>2,040,885</u>	<u>774,826</u>	<u>180,388</u>	<u>351,434</u>	<u>542,665</u>	<u>231,169</u>
Total Ending Fund Balance	<u>\$ 1,212,382</u>	<u>\$ 310,739</u>	<u>\$ 2,040,885</u>	<u>\$ 774,826</u>	<u>\$ 180,388</u>	<u>\$ 351,434</u>	<u>\$ 542,665</u>	<u>\$ 231,169</u>

Note: A combination of qualitative and time series approaches are used in forecasting future revenues and expenditures. The qualitative is based solely or primarily on human judgement and the time series is based on historical trend data.

Terrebonne Parish School Board
Houma, LA

Student Enrollment Trends by School Site

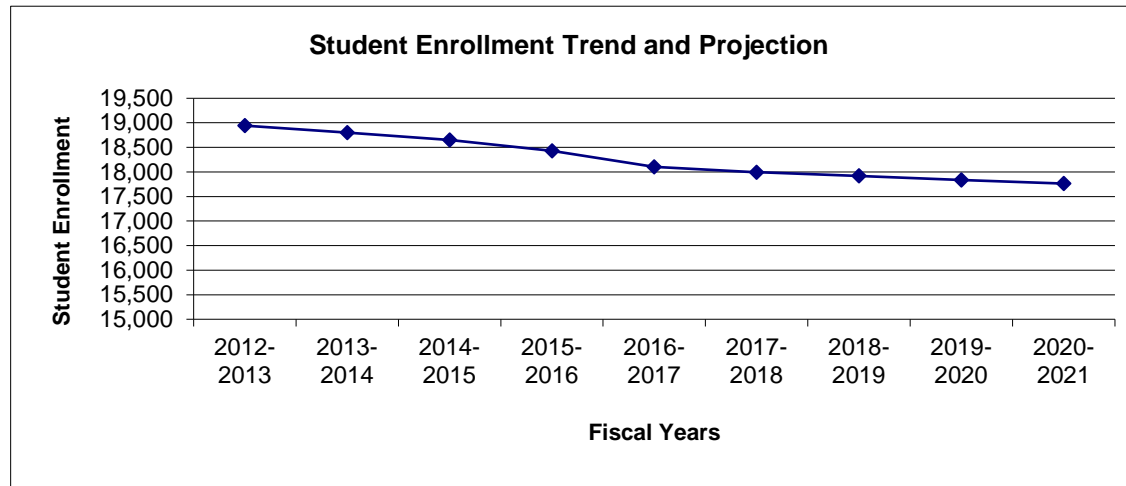
School	Grades	Actual Enrollment, October 1				
		2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
Acadian Elementary	PreK - 4	847	843	841	800	791
Bayou Black Elementary	Pre-K - 6	156	192	197	190	203
Boudreaux Canal		87	0	0	0	0
Bourg Elementary	Pre-K - 4	513	491	515	488	472
Bourgeois, H. L. High	9-12	1045	1469	1460	1530	1507
Broadmoor Elementary	Pre-K - 6	695	645	632	659	621
Caldwell Middle	4-6	495	400	341	362	370
Coteau Bayou-Blue Elementary	Pre-K - 6	763	783	764	760	767
Dularge Elementary	Pre-K - 6	182	349	377	358	367
Dularge Middle		196	0	0	0	0
East Houma Elementary	PreK - 3	364	344	409	423	402
East Street Alternative*		0	0	0	0	0
Ellender High	9-12	942	951	987	1019	997
Elysian Fields Middle	4-6	412	374	375	395	404
Evergreen Jr. High	7-8	1052	764	762	693	710
Gibson Elementary	Pre-K - 6	170	229	219	221	210
Grand Caillou Elementary	Pre-K - 4	602	628	547	506	525
Grand Caillou Middle	5-8	249	259	337	348	348
Greenwood Middle		150	0	0	0	0
Honduras Elementary	PreK - 4	288	270	274	260	250
Houma Jr. High	7-9	1053	1110	1081	1050	1035
Lacache Middle	5-8	368	366	372	369	379
Legion Park Elementary	Pre-K - 6	110	354	350	354	384
Lisa Park Elementary	Pre-K - 6	754	711	692	676	647
Montegut Elementary	Pre-K - 4	259	258	280	271	275
Montegut Middle	5-8	568	589	576	578	545
Mulberry Elementary	Pre-K - 6	957	990	947	924	944
Oaklawn Jr. High	7-8	467	495	464	430	420
Oakshire Elementary	Pre-K - 6	742	713	720	742	724
Pointe-aux-Chenes Elementary	Pre-K - 4	157	180	160	152	141
School for Exceptional Children		32	30	30	35	36
Schriever Elementary	Pre-K - 3	663	621	626	603	539
South Terrebonne High	9-12	1068	1060	1029	1013	1009
Southdown Elementary	Pre-K - 6	458	453	494	442	305
Terrebonne High	10-12	986	981	997	954	968
Upper Little Caillou Elementary	Pre-K - 4	481	577	570	574	556
Village East Middle	PreK-6	319	295	217	229	232
West Park Elementary		244	0	0	0	0
Terrebonne Head Start		26	25	12	22	18
Scholarship Students		23	0	0	0	0
Total Student Enrollment		18,943	18,799	18,654	18,430	18,101

*Students are counted at the base school.

Terrebonne Parish School Board
Houma, LA

Student Enrollment Trends and Projection
Grades Pre-K through 12

<u>Fiscal Year</u>	<u>Enrollment</u>
2012-2013	18,943
2013-2014	18,799
2014-2015	18,654
2015-2016	18,430
2016-2017	18,101
2017-2018	17,996
2018-2019	17,918
2019-2020	17,836
2020-2021	17,763



Enrollment projection for 2017-2018 is based on February 1, 2017 SIS data supplied by the Louisiana State Department of Education, including Pre Kindergarten students

Forecasting Methods used: 1) Trend of prior years' student enrollment; 2) Graduation Cohort Rate; 3) Projection of Live Births in Terrebonne Parish

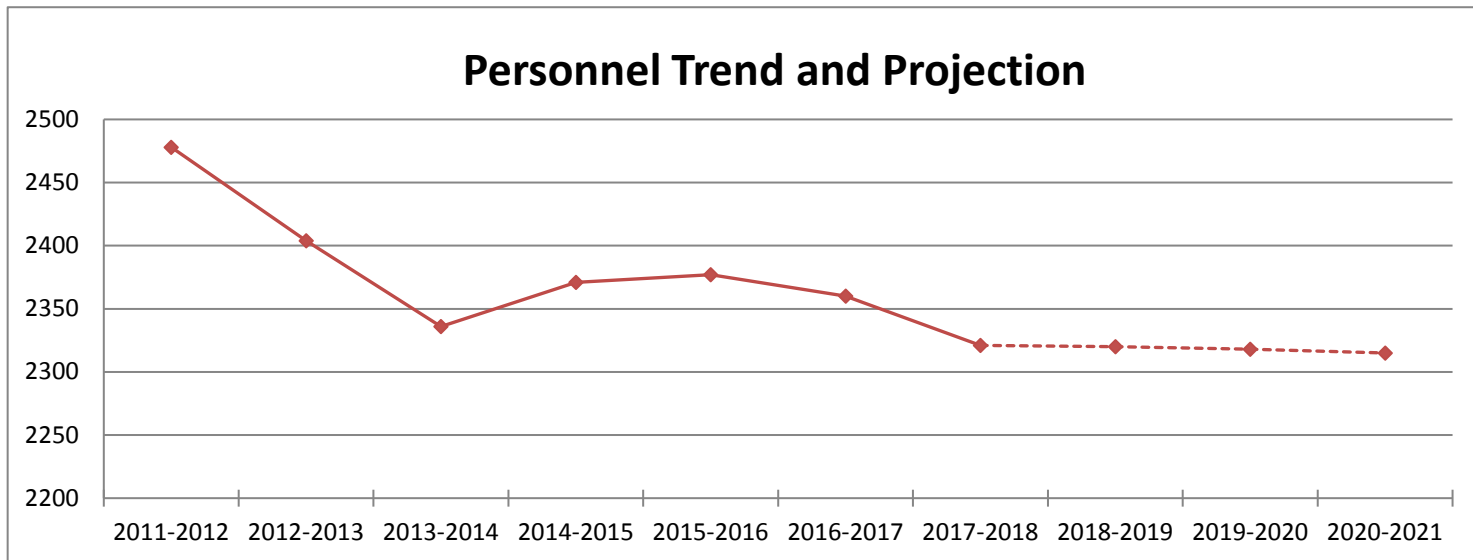
Terrebonne Parish School Board
Personnel Resource Allocations

Employee Type	Actual				Current	Proposed
	2012- 2013	2013- 2014	2014- 2015	2015- 2016	2016- 2017	2017- 2018
Teacher	1192	1161	1186	1196	1178	1139
Librarian	36	32	32	32	33	33
Paraprofessional	218	202	204	198	198	197
Support Services	177	171	169	164	165	165
Instructional Support Services	71	71	77	76	74	73
General Administration	15	15	15	15	15	15
School Administration	117	112	116	122	121	123
Business Services	23	23	23	24	25	25
Operations & Maintenance of Plants	144	145	145	145	146	146
Student Transportation Services	184	183	183	183	183	183
Information Services				1	1	1
Personnel/Human Resources Services	7	7	7	7	7	7
Administrative Technology Services	9	9	9	9	9	9
Food Service Operations	211	205	205	205	205	205
Total Employees	2404	2336	2371	2377	2360	2321

Terrebonne Parish School Board
Houma, Louisiana

Personnel Trend and Projection

<u>Fiscal Year</u>	<u>Personnel Count</u>
2011-2012	2,478
2012-2013	2,404
2013-2014	2,336
2014-2015	2,371
2015-2016	2,377
2016-2017	2,360
2017-2018	2,321
2018-2019	2,320
2019-2020	2,318
2020-2021	2,315



Terrebonne Parish School Board
Houma, Louisiana

Tax Burden Per Capita ⁽¹⁾
(in dollars)

Fiscal Year	Population ⁽³⁾	Property Taxes		Sales Taxes		Total Local Taxes	
		Collections	Per Capita	Collections	Per Capita	Collections	Per Capita
2010-2011	111,860	6,499,824	58	46,884,620	419	53,384,444	477
2011-2012	111,713	6,974,203	62	48,824,394	437	55,798,597	499
2012-2013	112,749	7,846,032	70	51,933,519	461	59,779,551	530
2013-2014	112,749	7,930,170	70	56,387,773	500	64,317,943	570
2014-2015	113,328	8,152,217	72	55,443,075	489	63,595,292	561
2015-2016	113,972	8,337,287	73	56,592,015	497	64,929,302	570
2016-2017 ⁽²⁾	113,972	8,337,287	73	52,064,652	457	60,401,939	530
2017-2018 ⁽²⁾	113,972	8,141,018	71	52,064,652	457	60,205,670	528

⁽¹⁾ Includes only taxes levied by the Terrebonne Parish School District

⁽²⁾ Budgeted Data

⁽³⁾ US Census Bureau - latest information available

Terrebonne Parish School Board
Houma, Louisiana

Property Tax Rates and Tax Collections ⁽¹⁾

Tax Rates Per \$1,000 of Assessed Value			
Fiscal Year ⁽²⁾	Parishwide Millages		Collections (in dollars)
	Constitutional Tax	Special Maintenance Tax	General Fund
2009-2010	3.68	5.15	6,280,025
2010-2011	3.86	5.41	6,499,824
2011-2012	3.86	5.41	6,974,203
2012-2013	3.86	5.41	7,846,032
2013-2014	3.86	5.41	7,930,170
2014-2015	3.86	5.41	8,152,217
2015-2016	3.86	5.41	8,337,287
2016-2017	3.86	5.41	8,837,287
2017-2018	3.86	5.41	8,141,018

⁽¹⁾ Does not include tax rates and tax levies from other governmental bodies.

⁽²⁾ Fiscal Years 2016-2017 and 2017-2018 reflect budgeted data.

Property Taxes in Louisiana are not stated as a percentage, but are levied in "mills". Each mill is equal to 1/1,000 of \$1 or \$0.001.

A Homestead Exemption exempts the first \$7,500 of the assessed value of residential property in Louisiana.

The total number of mills levied is multiplied by the assessed value of the property, as determined by the Terrebonne Parish Assessor.

Terrebonne Parish School Board
Houma, LA

Assessed and Market Value of Taxable Property⁽¹⁾

Fiscal Year	Taxable Assessed Value (in dollars)	Estimated Actual Taxable Value (in dollars)	Assessed Value as a Percentage of Actual Value
2010-2011	741,791,975	7,471,382,250	12.24%
2011-2012	770,363,925	7,765,643,573	12.18%
2012-2013	810,700,735	8,181,589,650	12.10%
2013-2014	864,993,550	8,597,534,693	12.15%
2014-2015	893,469,950	8,833,879,520	12.15%
2015-2016	906,647,097	8,978,047,227	12.11%
2016-2017	922,511,933	9,177,754,067	12.11%

Source: Terrebonne Parish Assessor's Office
Property is assessed on a calendar year basis.

Residential properties are assessed at 10% of fair market value; other movable property excluding land are assessed at 15%; and public service properties excluding land are assessed at 25% of fair market value; land is assessed at 10%; commercial property is assessed at 15%. The overall assessed value is estimated to be 15% of actual market value.

Forecast data for assessed values is not available from the Terrebonne Parish Assessor's Office

Terrebonne Parish School Board
Houma, LA

Sales Taxes Collected by the Terrebonne Parish School Board

Sales Tax

Fiscal Year	1/3 Cent Sales Tax	3/4 Cent Sales Tax	1 Cent Sales Tax	1/2 Cent Sales Tax
2010-2011	7,501,539	16,878,463	22,504,619	0
2011-2012	7,811,903	17,576,782	23,435,710	0
2012-2013	8,309,363	18,696,067	24,928,089	0
2013-2014	9,022,044	20,299,598	27,066,131	0
2014-2015	8,423,254	18,952,322	25,269,764	2,797,735 *
2015-2016	7,327,382	16,486,610	21,982,146	10,795,877
2016-2017	6,741,191	15,167,681	20,223,573	9,932,207
2017-2018	6,741,191	15,167,681	20,223,573	9,932,207

1/3 Cent Sales Tax dedicated and expended for:
employee salaries and benefits

3/4 Cent Sales Tax dedicated and expended for:
employee salaries and benefits (50%)
plant operation & maintenance (30%)
instructional programs and materials (20%)

1 Cent Sales Tax dedicated and expended for:
employee salaries and benefits (83%)
capital, construction and technology (17%)

1/2 Cent Sales Tax dedicated and expended for:
employee salaries and benefits

* Represents 3 months of collections

Terrebonne Parish School Board
Houma, LA

Debt Amortization Schedule

<u>Fiscal Year</u>	<u>Principal Payment</u>	<u>Interest Payment</u>	<u>Total Payment</u>
2017-2018	225,000	846,263	1,071,263
2018-2019	230,000	841,763	1,071,763
2019-2020	230,000	837,163	1,067,163
2020-2021	235,000	832,563	1,067,563
2021-2022	245,000	827,863	1,072,863
2022-2023	250,000	820,513	1,070,513
2023-2024	370,000	813,013	1,183,013
2024-2025	11,055,000	719,869	11,774,869
2025-2026	11,095,000	660,141	11,755,141
2026-2027	2,610,775	573,513	3,184,288
2027-2028	1,200,000	516,013	1,716,013
2028-2029	1,250,000	480,013	1,730,013
2029-2030	1,310,000	417,513	1,727,513
2030-2031	1,380,000	352,013	1,732,013
2031-2032	1,450,000	283,013	1,733,013
2032-2033	1,515,000	210,513	1,725,513
2033-2034	1,570,000	149,913	1,719,913
2034-2035	1,620,000	102,813	1,722,813
2035-2036	<u>1,670,000</u>	<u>52,188</u>	<u>1,722,188</u>
	39,510,775	10,336,647	49,847,422

Projects funded by outstanding debt:

1. Freshman Center at H. L. Bourgeois High School
2. Grand Caillou Middle School
3. Southdown Elementary School

* Annual Sinking Fund Payments are made on the three QSCB Bonds outstanding, with final Principal payments in 2024-2025, 2025-2026, and 2026-2027.

Terrebonne Parish School Board
Houma, LA

American College Test (ACT) Composite Scores

	2011-2012		2012-2013		2013-2014		2014-2015		2015-2016	
	Number	Score	Number	Score	Number	Score	Number	Score	Number	Score
Terrebonne	685	19.8	959	17.3	1055	18.2	1011	19.2	1150	19.3
Louisiana	36,736	20.3	45,305	18.2	39,773	19.2	39,813	19.4	48,692	19.5
Nation	1,666,017	21.1	1,799,243	20.9	1,845,787	21.0	1,924,436	21.0	2,090,342	20.8

⁽¹⁾ Information provided by www.act.org

Terrebonne Parish School Board
Houma, Louisiana

LEAP Test Scores - Percent Proficient

	2012	2013	2014*	PARCC 2015***	LEAP 2016	Change
Grade 4 English Language Arts						
Terrebonne Parish	81	78	80	74	76	2
State of Louisiana	75	77	76	73	70	-3

Grade 4 Math						
Terrebonne Parish	78	74	75	67	72	5
State of Louisiana	73	71	76	64	70	6

Grade 4 Science						
Terrebonne Parish	71	71	72	70	77	7
State of Louisiana	68	67	68	67	69	2

Grade 4 Social Studies						
Terrebonne Parish	72	73	72	71	field test	
State of Louisiana	68	70	70	67	NA	

Grade 8 English Language Arts						
State of Louisiana	67	69	66	70	77	7
Terrebonne Parish	65	68	65	70	81	11

Grade 8 Math						
State of Louisiana	64	66	64	55	60	5
Terrebonne Parish	60	62	66	52	58	6

Grade 8 Science						
State of Louisiana	61	64	64	57	62	5
Terrebonne Parish	61	63	64	56	63	7

Grade 8 Social Studies						
State of Louisiana	67	67	65	59	field text	
Terrebonne Parish	66	65	62	52	NA	

Terrebonne Parish School Board
Houma, Louisiana

EOC English II- All Testers						
	2012	2013	2014*	2015	2016	Change
Terrebonne Parish	61	77	72	77	74	-3
State of Louisiana	66	75	72	72	69	3

EOC English III - All Testers						
	2012	2013	2014*	2015	2016	Change
Terrebonne Parish	49	48	65	67	79	12
State of Louisiana	51	58	61	62	62	0

EOC Algebra I - All Testers						
	2012	2013	2014*	2015	2016	Change
Terrebonne Parish	55	57	63	67	44	-23
State of Louisiana	56	55	57	54	58	4

EOC Geometry-All Testers						
	2012	2013	2014*	2015	2016	Change
Terrebonne Parish	46	52	55	77	82	5
State of Louisiana	49	55	55	59	57	-2

EOC Biology I - All Testers						
	2012	2013	2014*	2015	2016	Change
Terrebonne Parish	55	61	58	59	61	2
State of Louisiana	52	58	60	58	53	-5

EOC US History - All Testers						
	2012	2013	2014*	2015	2016	Change
Terrebonne Parish		46	64	65	69	4
State of Louisiana		53	63	65	66	1

* Common Core State Standards Transition Year

Terrebonne Parish School Board
Houma, LA

Advanced Placement Exam Results

	2012-2013		2013-2014		2014-2015		2015-2016	
	Number testing	% scoring 3+	Number testing	% scoring 3+	Number testing	% scoring 3+	Number testing	% scoring 3+
Terrebonne	167	30.5	338	24.0	661	20.9	850	22.6
Louisiana	11,506	5.3	15,114	30.1	17,509	31.2	25,459	33.6
Nation	3,153,014	20.1	4,176,200	21.6	4,478,936	20	4,704,980	20

Source: AP Annual Report to the Nation

Terrebonne Parish School Board
Houma, LA

Free and Reduced Student Trend

2013-2014		2014-2015		2015-2016		2016-2017		2017-2018*	
Free	Reduced	Free	Reduced	Free	Reduced	Free	Reduced	Free	Reduced
60.25%	6.66%	59.28%	7.06%	59.30%	7.07%	65.50%	5.90%	56.02%	3.06%

* The Free and Reduced Student population declined with the 2017/2018 school year because 25 schools are Community Eligibility Schools and applications are not collected.

Terrebonne Parish School Board
Informational Section
Fiscal Year 2017/2018

Glossary of Acronyms and Key Terms

Accounting System – The total structure of records and procedures that record, classify, and report information on the financial position and operations of the Board.

ACT – American College Test

Adult Education Programs – Activities that will enable adults to acquire the basic skills necessary to function in today's society so that they can benefit from the completion of secondary school, enhanced family life, attaining citizenship and participating in job training and retraining programs.

AP – Advanced Placement

Appropriation – An amount placed in the budget to be expended for a particular project or category of expenditure.

ARRA – American Recovery and Reinvestment Act

ASBO – Association of School Business Officials International

Assigned Fund Balance – A Fund Balance that represents amounts that are intended by the government for use for a particular purpose, but is neither restricted nor limited.

Audit – An investigation of the accuracy and correct operation of an agency's accounting system, including validation of inventories and existing equipment, documentation of proper legal authority to carry out agency activities, adequacy of controls on fraud, waste, and mismanagement, and the effectiveness of the agency's programs.

Beginning Fund Balance – The excess of the assets of a fund over its liabilities and reserves at the beginning of the fiscal year.

BESE – Board of Elementary and Secondary Education

Budget – A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

Business Services – Activities concerned with paying, transporting, exchanging, and maintaining goods and services for the Local Education Agency. Included are the fiscal and internal services such as budgeting, payroll, internal auditing, financial accounting, property accounting, purchasing, printing, insurance, and warehousing.

Capital Projects Fund – The Capital Projects Fund accounts for financial resources to acquire, construct, and improve public school facilities.

Career & Technical Education Programs – Activities that provide students with the opportunity to develop the knowledge, skills and attitudes needed for employment in an occupational area.

CECP – Coaches Education and Certification Program; Non-Faculty Coaches.

Terrebonne Parish School Board
Informational Section
Fiscal Year 2017/2018

CEP - Community Eligibility Provision

CCLC – Century Community Learning Centers

CCSS – Common Core State Standards

CDF - Career Development Funds

Central Services – Activities, other than general administration, which support each of the other instructional and supporting services programs. These activities include personnel and Human Resources, evaluation, information, staff and data processing services.

Certificates of Indebtedness – Borrowing by the Board against future anticipated tax revenues.

Child Nutrition – Activities of preparing and serving food to students and staff for breakfast and lunch.

CNP – Child Nutrition Program

COE – Cooperative Office Education

Committed Fund Balance – A Fund Balance that represents amounts that are committed for specific purposes by formal action by the government’s highest level of decision-making authority. These funds cannot be used for other purposes unless the government removes or changes the limitation by taking the same action it employed to impose the limitation.

CTE – Career and Technical Education

CWA – Child Welfare and Attendance

Debt Service Fund – The Debt Service Funds are used to accumulate monies to pay outstanding bond issues.

Deficiency – The monetary loss where expenditures are more than revenues during an accounting period.

DIBELS – Dynamic Indicators of Basic Early Literacy

DPS – District Performance Score

DROP – Deferred Retirement Option Plan

EIS – Early Intervening Services

EL – English Learner

ELA – English Language Arts

Terrebonne Parish School Board
Informational Section
Fiscal Year 2017/2018

Employee Benefits – Amounts paid on behalf of employees; these amounts are not included in the gross salary, but are in addition to that amount. Such payments are fringe benefit payments and, while not paid directly to employees, nevertheless are parts of the cost of personnel services.

Ending Fund Balance – The excess of assets of a fund over its liabilities and reserves at the end of the budget or fiscal year.

EOC – End-of-Course

ESSA – Every Student Succeeds Act

ESL – English as a Second Language

ESYP – Extended Summer Year Program

Excess – The monetary gain where revenues exceed expenditures during an accounting period.

Expenditure – Decreases in net financial resources. Expenditures included in current operating expenses requiring the present or future use of net current assets, intergovernmental grants, entitlements, and shared revenues.

Facility Acquisition & Construction – 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.

Federal Revenue – A source of money or income that comes from the United States government.

FICA – Federal Insurance Contributions Act

Fiscal Year – A twelve-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. The fiscal year for the Terrebonne Parish School Board is July 1 through June 30.

FT – Full Time

FTE – Full Time Equivalent

Function – A system of classifying budget expenditures by function or department for which the object classification is acquired. Function classifications are (1) regular programs, (2) special education programs, (3) career and technical education programs, (4) other instructional programs, (5) special programs, (6) adult education and literacy programs, (7) pupil support services, (8) instructional staff services, (9) general administration, (10) school administration, (11) business services, (12) maintenance of plant, (13) student transportation, (14) central services, (15) community services, (16) food services, (16) facility acquisition and construction, (17) debt service, (18) other uses of funds.

Fund – A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources. (i.e.: General Fund, Special Revenue Fund)

Terrebonne Parish School Board
Informational Section
Fiscal Year 2017/2018

Fund Balance – Resources remaining from prior years, which are available to be budgeted in the current year.

FY – Fiscal Year

GASB – Governmental Accounting Standards Board

GED – General Education Development

GEE – Graduation Exit Examination

General Administration – Activities concerned with establishing and administering policy for operating the local educational agency. Activities include the Board and the office of the Superintendent.

General Operating Fund – General educational activities are accounted for in the General Operating Fund and are supported primarily by local taxes and state entitlements.

GFOA – Government Finance Officers Association of Louisiana

Governmental Funds – Accounting segregation of financial resources. Their measurement focus is on determination of financial position (sources, uses, and balance of financial resources), rather than on net income determination.

HCS – High Cost Services

HVAC – Heating, Ventilation, and Air Conditioning

IDEA – Individuals with Disabilities Education Act

IEP – Individualized Educational Program

iLEAP - Integrated Louisiana Educational Assessment Program

Indirect Costs – The transfer of funds from federally assisted programs to the General Fund for those indirect costs which are not readily identifiable but are nevertheless incurred for the joint benefit of those activities and other activities and programs of the organization. (i.e.: Accounting, auditing, budgeting, payroll, personnel, data processing, purchasing, public relations, and risk management services.)

Instructional Sites – The location where a building or several buildings are used to teach students.

Instructional Staff Services – 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 instruction, curriculum development, instructional staff, training, and educational media.

Interest – Money paid for the use of money that is borrowed, or interest earned on money that is deposited with the fiscal agent.

Terrebonne Parish School Board
Informational Section
Fiscal Year 2017/2018

JAG – Jobs for America’s Graduates

LA4 – Louisiana Four-Year-Old Program

LAE – Louisiana Association of Education

LASBO – Louisiana Association of School Business Officials

LASERS – Louisiana State Employee Retirement System

LAVCA – Louisiana Virtual Charter Academy

LCTCS – Louisiana Community and Technical College System

LEA – Local Education Agency

LEAP – Louisiana Educational Assessment Program

LEP – Limited English Proficient

LDOE – Louisiana Department of Education

Line Item Budget – A budget format that presents the exact amount planned to be spent for every separate good or service to be purchased.

Local Revenue – A source of money or income that is earned or received from inside the parish.

Long Term Debt – Financial obligation with a maturity of more than one year after the date of issuance.

LASERS – Louisiana State Employees Retirement System

LPSB – Lafourche Parish School Board

LSBA – Louisiana School Board Association

LSERS – Louisiana School Employees Retirement System

LSMSA – Louisiana School for Math, Science and the Arts

LSU – Louisiana State University

Maintenance of Plant – 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.

Terrebonne Parish School Board
Informational Section
Fiscal Year 2017/2018

Mill – The thousandth part of a dollar used in calculating property taxes.

Millage – A sum or total number of mills.

MFP – Minimum Foundation Program

NBC – National Board Certified

NCLB – No Child Left Behind

NSLP – National School Lunch Program

Non-Spendable Fund Balance – A Fund Balance that represents amounts that cannot be spent either because they are in non-spendable form (i.e.: inventory) or because they are legally or contractually required to be maintained intact.

NRT – Norm Reference Test

Object – A uniform classification of expenditures identifying transactions by the nature of the goods or services purchased. Object classifications are (1) salaries, (2) employee benefits, (3) purchased professional services, (4) purchased property services, (5) other purchased services, (6) supplies, (7) property, (8) other objects, and (9) other uses of funds.

OJJ – Office of Juvenile Justice

OJT – On-the-Job-Training

OOS – Out of State

OPEB – Other Post-Employment Benefits

ORP – Optional Retirement Plan

OT – Occupational Therapist

Other Instructional Programs – Activities that provide students in grades K-12 with learning experiences in school sponsored co-curricular activities, athletics, and driver education programs. These programs normally supplement the regular instructional program and include such activities as band, choir, speech, and remediation programs.

Other Purchased Services – Amounts paid for services rendered by organizations or people not on the payroll and separate from Purchased Professional Services and Purchased Property Services.

Other Sources of Funds – A number of receipts of governmental funds are not properly classified as revenues but still require budgetary or accounting control. (i.e.: transfer from another governmental fund.)

Terrebonne Parish School Board
Informational Section
Fiscal Year 2017/2018

Other Uses of Funds – A number of outlays of governmental funds are not properly classified as expenditures but still require budgetary or accounting control. (i.e.: transfers to another governmental fund.)

PAC – Pupil Appraisal Coordinator

PARCC - Partnership for Assessment of Readiness for College and Careers

PBIS – Positive Behavior Intervention Support

PE – Physical Education

Personnel/Human Resources– The expenses of staffing the school system and collecting and reporting certain types of personnel certification data are reported under this category. These activities are concerned with maintaining an efficient staff for the school system including recruiting, placement, transfers, staff accounting; background and criminal history checks and other internal matters.

PIP – Professional Improvement Program

PL – Public Law

Pre-K – Pre-Kindergarten

Principal – The amount of debt minus the interest.

Property – Expenditures for acquiring fixed assets, including land and improvements, buildings, equipment, vehicles, and furniture.

PT – Physical Therapist

Pupil Support Services – 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.

Purchased Professional Services – Services which by their nature can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

Purchased Property Services – Services purchased to operate, repair, maintain, and rent property owned or used. These services are performed by persons other than school board employees.

QSCB – Qualified School Construction Bond

QZAB – Quality Zone Academy Bond

Regular Programs – 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

Terrebonne Parish School Board
Informational Section
Fiscal Year 2017/2018

contrast with those designed to improve or overcome physical, mental social and/or emotional handicaps.

Restricted Fund Balance – A Fund Balance with constraints placed on the use of the funds either because they are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or because of law imposed through constitutional provisions or enabling legislation.

Revenue – An item or source of income.

RIF – Reduction in Force

RS – Revised Statutes

RTI – Response to Intervention

SACS – Southern Association of Colleges and Schools

Salaries – Amounts paid to both permanent and temporary employees, including personnel substituting for those in permanent positions.

Sales and Use Taxes – Taxes assessed by the school system on the taxable sale and consumption of goods and services within the parish.

SBB – Student Based Budgeting

SBLC – School Building Level Committee

SCA – Supplemental Course Allocation

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

School Board – The elected 9 member body which has been created by Louisiana law and vested with the responsibilities for educational activities.

School District – The combination of the schools, the geographic boundary of the school system, and/or the School Board.

SDE – State Department of Education

SIF – School Improvement Fund

SPS – School Performance Score

Special Education Programs – Activities primarily for students having special needs. Programs help the gifted and talented, mentally retarded, physically disabled and emotionally disturbed students.

Terrebonne Parish School Board
Informational Section
Fiscal Year 2017/2018

Special Programs – Activities primarily for students having special needs. Programs help all grades of culturally different students and bilingual students.

Special Revenue Fund – The Special Revenue Funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

SRCL – Striving Readers Comprehensive Literacy

State Revenue – A source of income that is received from the State of Louisiana.

STEM – Science, Technology, Engineering and Math

STEP – Strategies to Empower People

Student Transportation Services – Activities concerned with conveying students to and from school, as provided by State and Federal law. This included trips between home and school, and trips to school activities.

Supplies – Amounts paid for items that are consumed, worn out or deteriorated through use.

SWPBSP – Statewide Positive Behavioral Support Project

TANF – Temporary Assistance for Needy Families

TAP - Teacher Advancement Program

Tax Levy – The number of mills that is assessed by the Board collected from property tax.

Taxable Assessed Valuation – The value of property that is not exempt from property taxes.

TCCO – Terrebonne Construction Company

Total Assessed Valuation – The sum of the taxable assessed property values and the homestead exempted property values.

TPSB – Terrebonne Parish School Board

TRSL – Teachers' Retirement System of Louisiana

UAL – Unfunded Accrued Liability

Unassigned Fund Balance – A Fund Balance that represents funds that do not fit into any other category of Fund Balance.

USDA – United States Department of Agriculture

USDHHS – United States Department of Health and Human Services