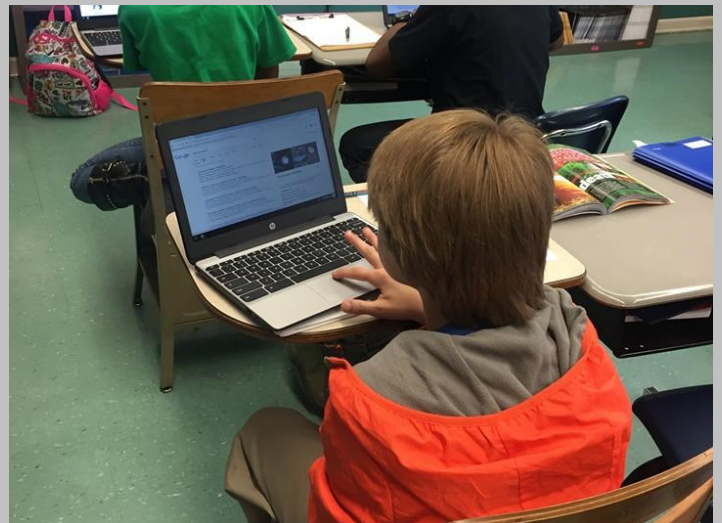




Terrebonne Parish School Board
 Houma, Louisiana 70360

Annual Operating Budget
 July 1, 2018 through June 30, 2019

www.tpsd.org



ANNUAL OPERATING BUDGET

of the

**TERREBONNE PARISH SCHOOL BOARD
Houma, Louisiana**

For the period July 1, 2018 through June 30, 2019

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

TERREBONNE PARISH SCHOOL BOARD
Houma, Louisiana
Annual Operating Budget
For the Period July 1, 2018 through June 30, 2019

TABLE OF CONTENTS

INTRODUCTORY SECTION

Executive Summary.....	3
Budget Award.....	27
Elected School Board Members	28
Management Staff	29
Budget Adoption Resolution	31

ORGANIZATIONAL SECTION

Overview of Terrebonne Parish School Board.....	39
Vision Statement	39
Mission and Beliefs.....	40
Instructional Goals and Objectives.....	40
Financial Goals and Objectives	42
Key Factors Affecting the Budget	42
Fund Classifications	43
Classification of Revenues & Expenditures	44
Fund Balance Requirements	44
Budget Policies.....	45
Other Financial Policies that Guide the Development of the Budget.....	48
Capital Budgeting Process	49
Process for Preparing, Reviewing & Adopting the Budget	50
Budget Schedule	51
Budget Administration and Management Process	52
School Board Members	53
Management Staff	53
Organizational Chart.....	54

FINANCIAL SECTION

Points of Interest	57
Summary of All Funds	58
Budget Summary by Function	
General Fund.....	59
Child Nutrition Fund.....	60
One Cent Sales Tax Fund.....	61
1/2 Cent Sales Tax Fund	62
3/4 Cent Sales Tax Fund.....	63
Special Revenue Funds.....	64
Summary of Major Revenues	65
Minimum Foundation Program (MFP) Revenues.....	66
Sales Tax Revenues	66
Special Revenue Funds Revenues.....	67
Property Tax Revenues	67
Expenditures by Object	68
Expenditures by Major Category.....	69
Summary of Expenditures	70

Capital Projects Expenditures.....	71
Debt Obligations.....	71
Other Post-Employment Benefits (OPEB)	72
Fund Balance Classifications.....	73
Changes in Personnel.....	74
Full-Time Staffing.....	78
Part-Time Staffing.....	79

THE GENERAL FUND BUDGET

2018-2019 Budget by Object.....	83
2018-2019 Budget by Major Category.....	84
Budget Comparison.....	85
3-Year Budget Projection.....	86
Budget Narrative.....	87
Revenues by Source.....	89
Expenditures by Function.....	92

THE CHILD NUTRITION PROGRAM FUND BUDGET

2018-2019 Budget by Object.....	163
Budget Comparison.....	164
3-Year Budget Projection.....	165
Budget Narrative.....	166
Revenues by Source.....	169
Expenditures by Function.....	173

THE ONE CENT SALES TAX FUND BUDGET

2018-2019 Budget by Tax Allocation.....	179
2018-2019 Budget by Object.....	180
Budget Comparison.....	181
Budget Summary by Tax Allocation.....	182
3-Year Budget Projection.....	183
Budget Narrative.....	184
Revenues.....	186
Expenditures by Project.....	187

THE 1/2 CENT SALES TAX FUND BUDGET

2018-2019 Budget by Object.....	201
2018-2019 Budget by Major Category.....	202
Budget Comparison.....	203
3-Year Budget Projection.....	204
Budget Narrative.....	205
Revenues.....	206
Expenditures.....	207

THE 3/4 CENT SALES TAX FUND BUDGET

2018-2019 Budget by Object.....	217
2018-2019 Budget by Major Category.....	218
Budget Comparison.....	219
Budget Summary by Tax Allocation.....	220
3-Year Budget Projection.....	221
Budget Narrative.....	222
Revenues.....	225
Expenditures by Project.....	226

SPECIAL REVENUE FUNDS BUDGETS

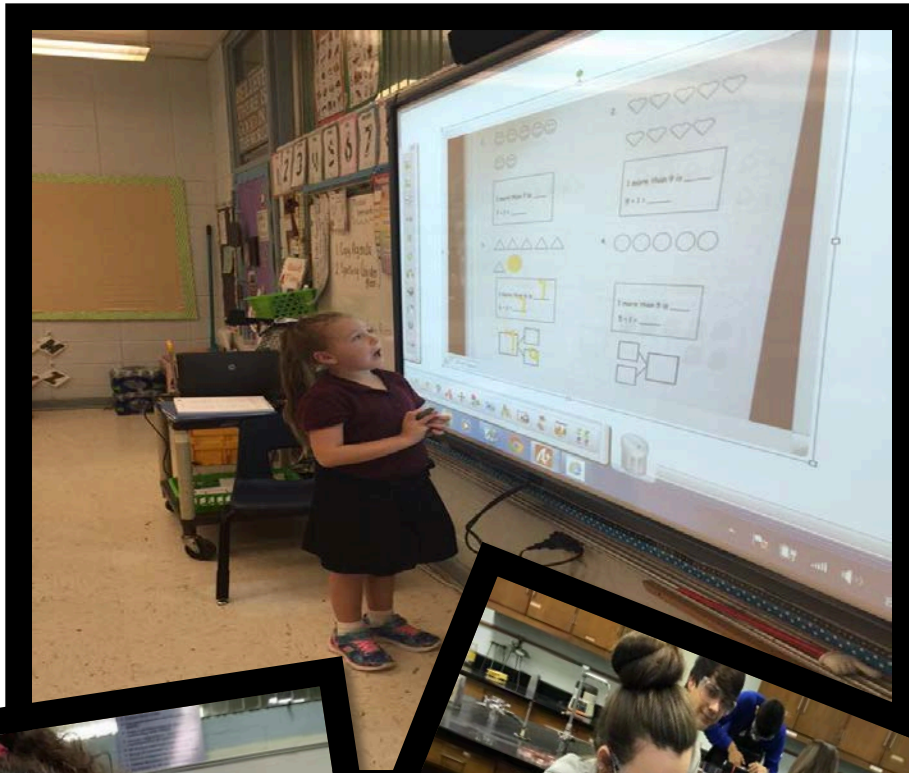
2018-2019 Budget by Object	243
2018-2019 Budget by Major Category	244
Budget Comparison.....	245
3-Year Budget Projection.....	246
Summary of all Special Revenue Funds	247
MFP Level 4 Funding (#142)	248
ESSA Title I Fund (#210)	
Striving Leaders Comprehensive Literacy.....	252
ESSA Title I Fund (#220).....	256
ESSA Title I – Migrant Education Fund (#230)	264
U.S. Dept. of Health & Human Services Fund (#240)	
Cecil J. Picard LA 4 Early Childhood.....	266
Jobs for America’s Graduates – JAG	268
U. S. Department of Health & Human Services Childcare And Development Block Grant (#280)	
Early Childhood Community Network Lead Agencies	270
ESSA Title I School Redesign Planning Grant (#290).....	272
ESSA Title III English Language Acquisition, Language Enhancement, and Academic Achievement (#310).....	274
ESSA Title IV Fund (#320)	
Student Support and Academic Enrichment.....	276
ESSA Title I – Part A School Improvement (#340).....	280
ESSA Title II Fund (#370)	
Part A: Teacher/Principal Training/Recruiting Fund.....	282
Part B: Math and Science Partnerships.....	286
ESSA Title VII Fund (#410)	
Indian Education Fund.....	288
Native Youth Community Project	290
Local Billable Services Fund (#470)	292
Federal Adult Education Fund (#490)	
Basic Grant	296
Adult and Family Literacy Grant.....	298
English Language/Civics Education Grant	300
Federal Leadership.....	302
Education Excellence Fund (#510)	304
Early Childhood Community Network (#520)	
Early Childhood Community Network Lead Agencies	306
Cecil J. Picard LA 4 Early Childhood Program (#550).....	308
ESSA Title IX – Subtitle A McKinney/Vento Homeless Assistance Act (#560)	310
Federal Vocational Education Fund (#590).....	312
LQEA 8(g) Preschool Student Enhancement Block Grant (#630)	314
State Adult Education Fund (#680).....	316
Library Allotment Fund (#730)	320
Textbooks and Materials Fund (#740)	322
Special Education-IDEA (#750)	
Part B: Individuals with Disabilities Act.....	324
IDEA Believe and Prepare-Cohort 3.....	330
IDEA Positive Behavior Intervention Support	332
IDEA JAG AIM High.....	334
IDEA High Cost Services	336
IDEA School Redesign	338

Special Education IDEA Preschool (#760).....340

INFORMATIONAL SECTION

Revenues by Source, all Governmental funds345
Expenditures by Major Object – All Governmental Funds346
Summary of All Governmental Funds by Function347
Student Enrollment Trends by School Site348
Student Enrollment Trend and Projection349
Personnel Trend by Employee Type.....350
Personnel Trend and Projection351
Tax Burden Per Capita352
Property Tax Rates and Tax Collections.....353
Assessed and Market Value of Taxable Property354
Sales Tax Collections355
Debt Amortization Schedule356
Louisiana Educational Assessment Program (LEAP) Scores357
End of Course Exam (EOC) Results.....358
American College Test (ACT) Scores.....359
Advanced Placement Exam Results.....360
Free and Reduced Student Trends.....361
Glossary of Acronyms and Key Terms.....362

Introductory Section



TERREBONNE

Parish School District

July 23, 2018

To the Citizens of
Terrebonne Parish, Louisiana:

The budget of the Terrebonne Parish School Board for fiscal year July 1, 2018 through June 30, 2019 is hereby submitted. The elected School Board members of Terrebonne Parish will be asked to approve this Operating Budget on September 4, 2018 at its regular School Board meeting.

A Public Hearing on the budget will be held on August 14, 2018 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.

Our 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.

Our Mission

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

Our 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. For example, one elementary school with a historically low socio-economic population that was a struggling school was given two principals to lead the school, which has resulted in positive gains in test scores and student achievement.

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 in those schools, in an effort to help them achieve greater success.

Two schools with historically low performance scores are now offering an after-school program in which students receive remediation and enrichment. Students also receive a meal after school. Legion Park Middle School hosted the after school program in 2017/2018 and will continue it for 2018/2019, and Village East Elementary will add the program for the 2018/2019 school year.

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 or is rated an "A" school, 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 2.
- 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/Mastery or Advanced) on End-of-Course Exams in English I/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 2018/2019 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 2018/2019
Financial	\$1,999,854
Instructional	\$139,360,529

Awards, Recognition, and Accomplishments

Terrebonne Parish School District remains a “B” school district, with a District Performance Score of 98.2, two points from an “A” score.

Ten schools increased their School Performance Score (SPS) letter grade: Terrebonne High, Broadmoor Elementary, Montegut Middle, H.L. Bourgeois High, Grand Caillou Elementary, Ellender Memorial High, Montegut Elementary, Southdown Elementary, Elysian Fields Middle, and Village East Elementary Schools. Eight schools earned an “A” status based on their SPS: Mulberry Elementary, Dularge Elementary, Bourg Elementary, South Terrebonne High, Broadmoor Elementary, Montegut Middle, Terrebonne High, and H.L. Bourgeois High School.

Southdown Upper Principal Casannah Moses has been named a 2019 Louisiana Principal of the Year semi-finalist.

Several Terrebonne Parish teachers were recognized for national or state awards: Gina Rhodes (South Terrebonne High) – 2018 Louisiana Biology Teacher of the Year; Leah Gaudet (Ellender Memorial High) – 2018 American Petroleum Institute/Delta Chapter Teacher Award; Sherri Constant (Broadmoor Elementary) - 2018 American Petroleum Institute/Delta Chapter Teacher Award; Megan Luke (Caldwell Middle) – Essie Beck “Rising Star” Award; Marilyn Schwartz (Bayou Cane Adult Education Center) – Louisiana Adult Education Administrator of the Year.

South Terrebonne High School senior Adeline Martin was recognized as Terrebonne Parish 12th Grade Student of the Year, a finalist for Louisiana 12th Grade Student of the Year, and named American Legion 2018 Terrebonne Parish Teenager of the Year.

H.L. Bourgeois High School student Tobias Bailey was recognized by the Louisiana School Boards Association as a first place winner (9 – 12 Category) for the 2018 Artwork Contest.

Two students will represent Terrebonne Parish at the International Science Fair in 2018, advancing after winning at the Parish and State levels. In addition, 21 students competed at the state science fair.

There were several extra-curricular and co-curricular accomplishments during the 2017/2018 school year: H. L. Bourgeois High School Band placed 3rd place in the Louisiana Showcase State Championship; H. L. Bourgeois High School Symphonic Winds and Terrebonne High School Women's Choir won Sweepstakes in the State Championship; Terrebonne High School varsity football team advanced to the 1st round in the state playoffs; South Terrebonne Girls Volleyball team advanced to the Quarter Final round in the state playoffs; South Terrebonne Girls Basketball advanced to the Regional round in the state playoffs; Ellender Memorial High School Boys Basketball advanced to the Bi-District round in the state playoffs; and H.L. Bourgeois Boys Basketball advanced to the Regional round in the state playoffs.

Students from Louis Miller Terrebonne Career and Technical High School participated in the 2018 SkillsUSA Louisiana State competition. Seven students received Gold medals and moved on from the state level to compete at the national level in Louisville, Kentucky.

Montegut Elementary was nominated for a National Blue Ribbon School. Award status will be announced this fall.

In August 2017, the Terrebonne College Prep Academy (TCPA) was created on Terrebonne High School's campus. Previously, 9th grade students were enrolled at Houma Jr. High School. This shift allowed ninth graders to attend school on the high school campus and receive more focused academic opportunities to prepare them for post-secondary success.

During the summer of 2018, a Jump Start Summers program was implemented for high school students. Ninety-eight students received instruction with a focus on essential workplace skills, engaged with industry experts, earned a summer wage, and attained industry-valued credentials through job shadowing.

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, Vice President

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
Sammy Poiencot	Plant Operations Manager
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
Mark Torbert	Supervisor of Secondary, Vocational & Adult Education
Kim Vauclin	Supervisor of Child Welfare and Attendance
Monica Walther	Supervisor of Child Nutrition
Debra Yarbrough	Supervisor of Personnel

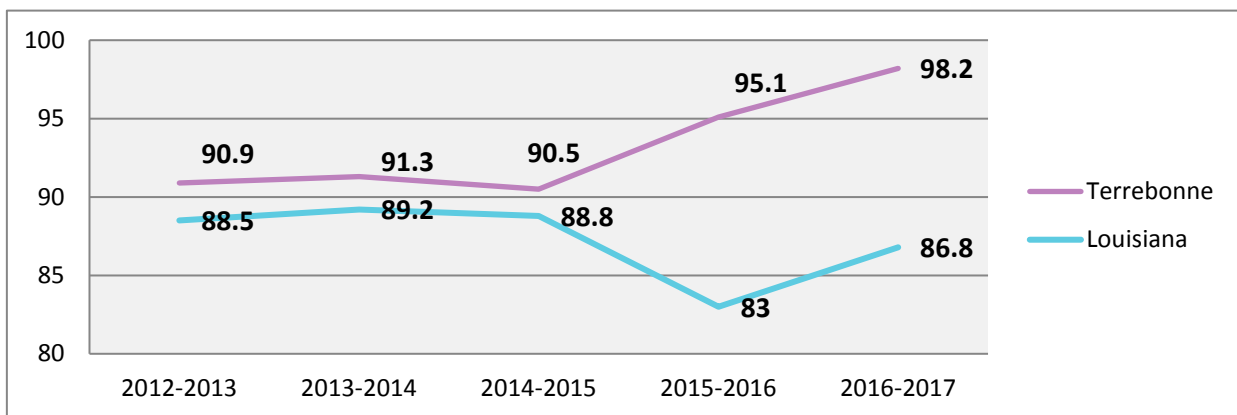
Performance Measures

Instructional leaders in Terrebonne Parish review performance data to measure and monitor student progress. The Louisiana Educational Assessment Program (LEAP) 2025 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)/LEAP 2025 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 2025, EOC/LEAP 2025 HS 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.

The graph below illustrates the trend of District Performance Scores. Terrebonne Parish is currently ranked as a “B” school district, and continues to make gains in terms of student performance, with a District Performance Score of 98.2, up from 95.1. The average District Performance Score in Louisiana for 2016/2017 was 86.8.



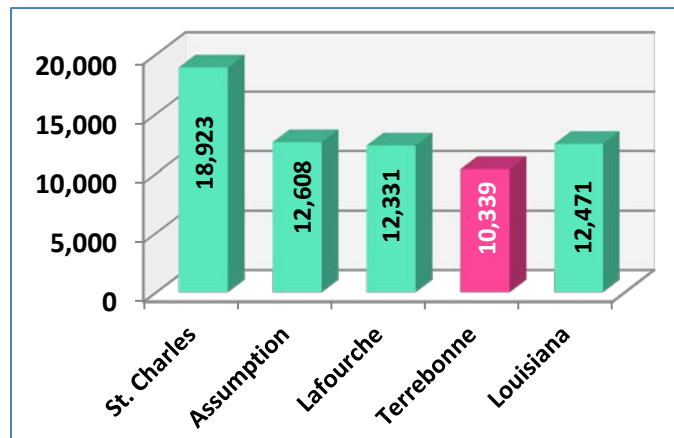
Per-Pupil Expenditures

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 2018/2019 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 the future 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 affecting the economy of the area. This, in turn, affects sales tax collections, property tax collections, and the overall financial outlook for the school district.

Current Local Economic Situation

Sales tax revenues declined in response to the decline in the price 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 three years, and the outlook continues to be uncertain.

According to Dr. Loren Scott, Economist for Louisiana State University, in October 2017, the Houma-Thibodaux area has lost approximately 16,700 jobs during the three-year downturn. He predicts a loss of another 1,800 jobs during calendar year 2018. The area's unemployment rate was 4.5% in March 2018, which is slightly higher than the national unemployment rate of 4.1%.

Current State of Louisiana Economic Situation

As Louisiana entered 2018, the State faced a large budget deficit. The Minimum Foundation Program (MFP), the state's funding mechanism for public and charter schools in Louisiana, was approved without changes from the prior year's formula.

History of the State and Local Education Funding

Beginning in 2009, the Louisiana Department of Education and the Board of Elementary and Secondary Education (BESE) began to either reduce or eliminate several programs previously funded by the state. Those programs are now completely funded by local districts, and include programs 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 Operating budget.

The MFP for 2016/2017 and 2017/2018 were essentially a continuation of the 2015/2016 MFP funding formula, as adjusted for student counts and local wealth calculations. The MFP for 2018/2019 again maintains the same level of per-pupil funding as the previous year, without including the growth factor.

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 experienced a slight increase in 2017/2018. Rates for 2018/2019 will increase only slightly

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 in March 2018 with school Principals making staffing requests at each school based on the individual demographics and needs at each school. These requests are reviewed by the Supervisor of Personnel and Instructional Supervisors to determine the proper staffing levels for all schools in the district, based on items such as the demographics of the school and the socio-economic background of the students.

In April, a series of meetings between the Superintendent and all members of the Management Staff was held to discuss budget needs for the upcoming fiscal year. These meetings include all budget requirements such as personnel, supplies, staff development needs, and technology needs.

The Original Proposed Budget will be presented to the Finance Committee at its regularly scheduled meeting on July 23, 2018.

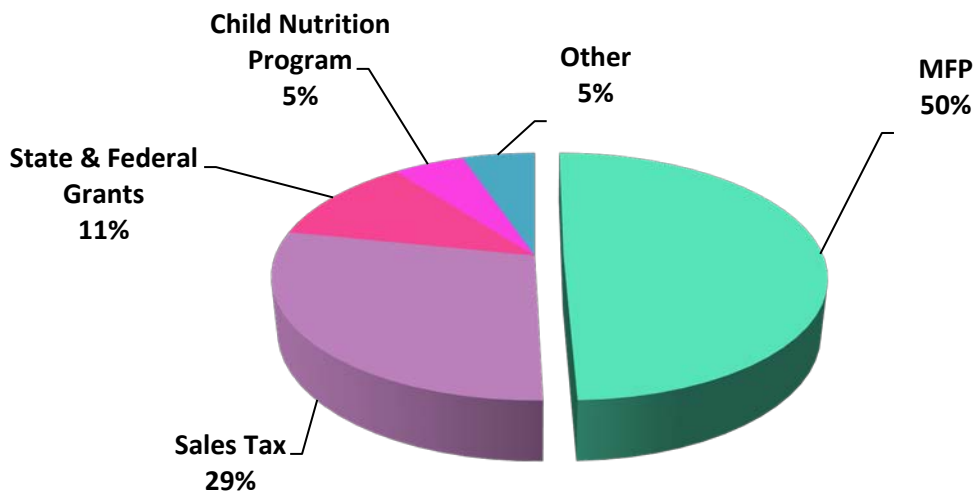
Board Member in-service meetings will be held during the week of July 23 to inform Board Members of the specific contents of the budget.

A Public Hearing will be held on August 14, 2018 to allow the citizens of Terrebonne Parish to participate in the budget process.

The budget will be adopted on September 4, 2018.

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.

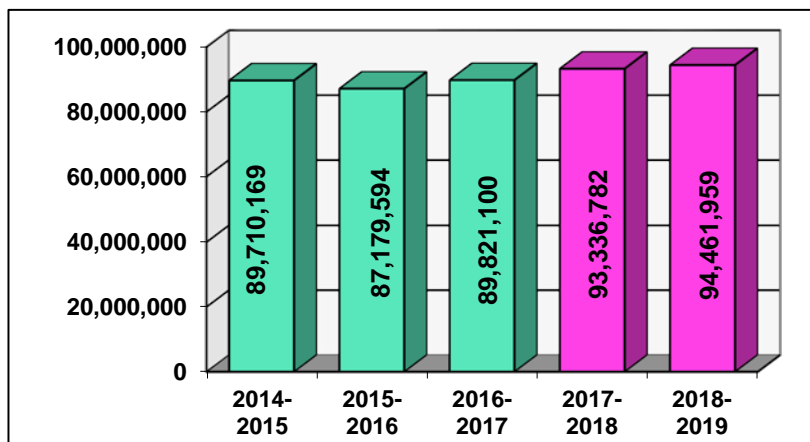
In the 2014/2015 fiscal year, the growth factor of 2.75% was included in the formula proposed by BESE to the State Legislature. However, the language that would permanently add the 2.75% growth factor back into the formula was not included.

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.



Again for fiscal year 2018/2019, the MFP formula does not include any increase in per-student funding and is a continuation of the previous years' formula.

Actual MFP revenue for the last three years as well as the revised budget for 2017/2018 and the original budget for 2018/2019 are shown in the graph.

Sales Tax Trends

Sales Tax collections for the Terrebonne Parish School Board account for approximately 29% 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.

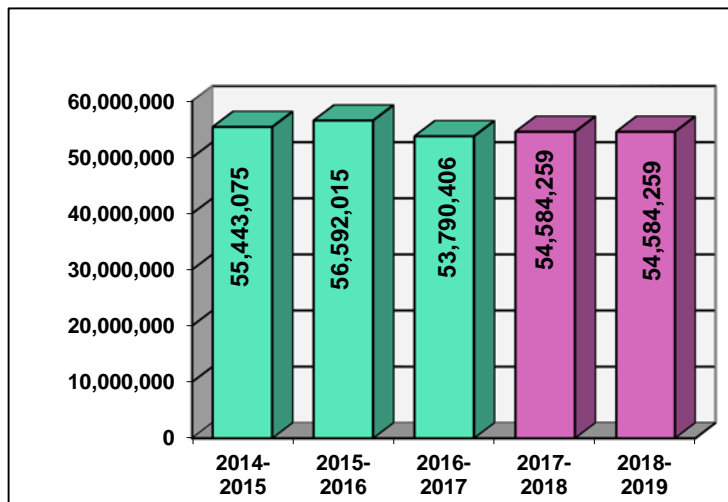
The voters of Terrebonne Parish approved a 1/2 Cent Sales Tax in December 2014 that is dedicated for salaries & benefits. Collections for the 1/2 Cent Sales Tax began on April 1, 2015.

The 1/3 Cent Sales Tax is dedicated for salaries & benefits, and is accounted for in the General Operating Fund.

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 2017/2018 and 2018/2019 are shown in the graph.

Sales Taxes are collected on the sales of tangible personal property sold in Terrebonne Parish, including any services rendered by the seller in connection with the sale, the gross amount charged for the lease or rental of tangible personal property, and the gross amount charged for taxable services.

<u>Tax Year</u>	<u>Sales Tax Percentage</u>	<u>Total Collections</u>	<u>Increase/Decrease from Prior Year</u>
2014-2015	2.58%	55,443,075	-1.68%
2015-2016	2.58%	56,592,015	2.07%
2016-2017	2.58%	53,790,406	-4.95%
2017-2018*	2.58%	54,584,259	1.48%
2018-2019*	2.58%	54,584,259	0

*2017-2018 and 2018-2019 collection amounts are budgeted amounts. The projection for 2018-2019 is set equal to the revised 2017-2018 collections amount.

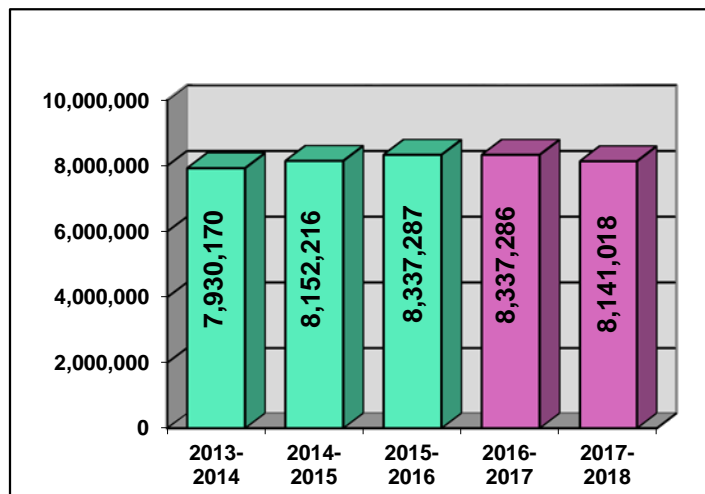
Property Tax Trends

Two Ad Valorem (property) taxes are collected by the 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 at a percentage of Fair Market Value (FMV). Land and Residential Improvements are assessed at 10% of FMV, Commercial Improvements and Personal Property at

15% of FMV, and Public Service Property at 25% of FMV. A formal re-assessment of Fair Market Value is completed every four years by the Assessor in each parish.

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



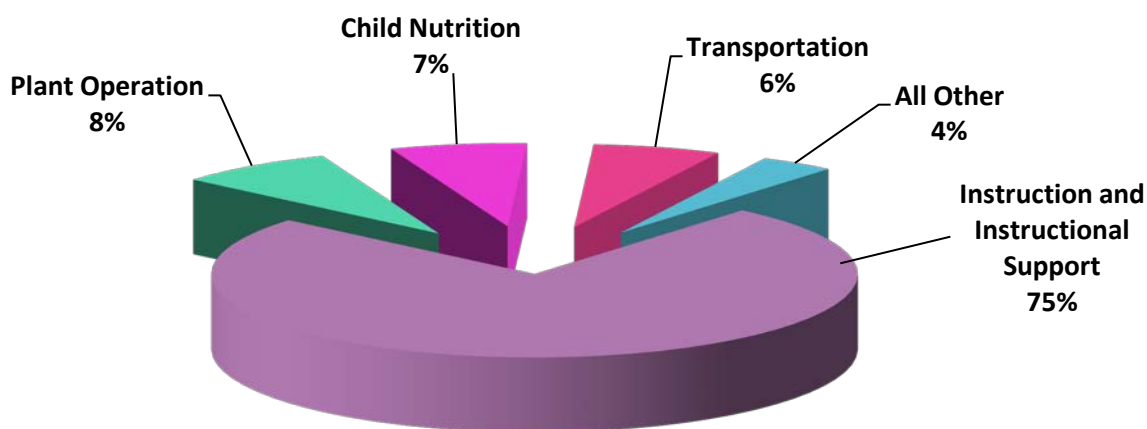
The graph shows three years' actual collections, plus the revised budget for 2017/2018 and the original budget for 2018/2019.

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.

<u>Tax Year</u>	<u>Assessed Property Value</u>	<u>Ad Valorem Tax Rate</u>	<u>Total Collections</u>
2013	864,993,550	9.27	7,930,170
2014	893,469,950	9.27	8,152,217
2015	906,647,097	9.27	8,337,287
2016	922,511,933	9.27	8,520,701
2017	951,124,643	9.27	8,395,681

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 2018/2019 the School Board has budgeted 75% 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, including three years' actual amounts, the 2017/2018 revised budget, and the 2018/2019 original budget.

	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Revised Budget 2017-2018	Original Budget 2018-2019
Revenues					
Local Sources	\$ 69,577,433	\$ 69,446,713	\$ 67,058,042	\$ 66,930,904	\$ 67,055,060
State Sources	92,893,599	89,873,507	93,308,098	96,252,601	97,423,151
Federal Sources	24,240,475	25,972,548	24,475,111	28,488,787	26,866,026
Total Revenues	186,711,507	185,292,768	184,841,251	191,672,292	191,344,237
Expenditures					
Salaries	89,871,378	97,400,574	96,440,880	96,058,394	95,941,932
Employee Benefits	57,945,122	59,370,018	58,268,998	63,685,982	59,078,451
Purchased Services	12,568,363	12,014,329	12,631,058	13,596,131	13,272,255
Supplies	16,811,787	14,099,879	11,656,549	16,574,999	15,138,591
Property	1,853,280	368,676	376,145	694,335	1,066,500
Debt Service & Miscellaneous	347,936	503,366	294,765	1,076,342	1,032,719
Total Expenditures	179,397,866	183,756,842	179,668,395	191,686,183	185,530,448
Other Sources of Funds	23,738,016	21,728,242	19,697,909	18,511,544	17,374,525
Other Uses of Funds	(29,975,469)	(24,782,080)	(23,601,498)	(22,130,135)	(22,520,930)
Total Other Sources (Uses)	(6,237,453)	(3,053,838)	(3,903,589)	(3,618,591)	(5,146,405)
Net Change in Fund Balance	1,076,188	(1,517,912)	1,269,267	(3,632,482)	667,384
Fund Balance					
Beginning	29,454,575	30,530,761	29,012,848	30,282,115	26,649,633
Ending Fund Balance					
Nonspendable	347,445	446,156	470,872	1,748,199	1,442,695
Restricted	15,574,506	14,270,307	11,922,375	10,090,990	11,845,469
Committed	337,688	367,689	397,689	406,795	436,795
Assigned	2,528,337	2,607,345	4,296,568	2,209,459	1,383,080
Unassigned	11,742,785	11,321,351	13,194,611	12,194,190	12,208,978
Total Ending Fund Balance	\$ 30,530,761	\$ 29,012,848	\$ 30,282,115	\$ 26,649,633	\$ 27,317,017

- The 2018/2019 operating budget takes into account the projected student enrollment based on the February 1, 2018 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.

	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Revised Budget 2017-2018	Original Budget 2018-2019	Projection 2019-2020	Projection 2020-2021	Projection 2021-2022
Revenues								
Local Sources	\$ 20,339,152	\$ 18,100,325	\$ 18,812,027	\$ 17,829,006	\$ 18,229,040	\$ 18,250,915	\$ 18,272,816	\$ 18,294,743
State Sources	89,068,479	87,315,294	89,773,740	92,444,408	93,929,408	95,103,526	95,921,416	96,871,038
Federal Sources	160,946	803	0	0	0	0	0	0
Total Revenues	109,568,577	105,416,422	108,585,767	110,273,414	112,158,448	113,354,441	114,194,232	115,165,781
Expenditures								
Salaries	63,737,810	63,354,523	63,945,670	63,422,815	64,037,405	65,262,581	66,576,544	67,415,646
Employee Benefits	46,557,790	46,141,370	45,932,526	50,435,556	46,660,832	47,742,155	48,110,486	48,677,193
Purchased Services	5,565,273	6,155,301	7,237,589	7,352,792	7,823,859	7,945,663	8,134,735	7,846,281
Supplies	4,829,705	4,841,547	4,862,550	4,694,972	4,737,863	4,810,024	4,802,763	4,858,149
Property	5,812	68,562	172,000	28,200	0	0	0	0
Debt Service & Miscellaneous	95,224	189,762	26,239	31,875	31,975	31,975	31,975	31,975
Total Expenditures	120,791,614	120,751,065	122,176,574	125,966,210	123,291,934	125,792,398	127,656,503	128,829,244
Other Sources of Funds	18,229,551	17,545,619	17,712,491	17,039,339	16,035,009	16,555,672	16,686,986	17,027,982
Other Uses of Funds	(6,359,480)	(4,382,410)	(2,248,424)	(2,346,964)	(4,886,735)	(3,646,915)	(3,124,335)	(2,875,492)
Total Other Sources (Uses)	11,870,071	13,163,209	15,464,067	14,692,375	11,148,274	12,908,757	13,562,651	14,152,490
Net Change in Fund Balance	647,034	(2,171,434)	1,873,260	(1,000,421)	14,788	470,800	100,380	489,027
Fund Balance								
Beginning	13,045,751	13,692,785	11,521,351	13,394,611	12,394,190	12,408,978	12,879,778	12,980,158
Ending Fund Balance								
Committed	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Assigned	1,750,000	0	0	0	0	0	0	0
Unassigned	11,742,785	11,321,351	13,194,611	12,194,190	12,208,978	12,679,778	12,780,158	13,269,185
Total Ending Fund Balance	\$ 13,692,785	\$ 11,521,351	\$ 13,394,611	\$ 12,394,190	\$ 12,408,978	\$ 12,879,778	\$ 12,980,158	\$ 13,469,185

- 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 2017/2018 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, a slight increase in retirement rates as established by TRSL and LSERS, and salary and benefits increases due to normal step progression and longevity increases.
- Operational costs are based on instructional programs established across the district, maintenance and facility needs, and other operational costs as determined by Management Staff.

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.

	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Revised Budget 2017-2018	Original Budget 2018-2019	Projection 2019-2020	Projection 2020-2021	Projection 2021-2022
Revenues								
Local Sources	\$ 1,380,073	\$ 1,227,778	\$ 632,220	\$ 714,280	\$ 708,280	\$ 713,380	\$ 720,300	\$ 727,287
State Sources	321,761	140,544	145,314	145,314	145,314	146,360	147,707	149,140
Federal Sources	<u>7,188,933</u>	<u>7,698,745</u>	<u>8,852,811</u>	<u>9,174,944</u>	<u>8,950,539</u>	<u>9,142,976</u>	<u>9,284,692</u>	<u>9,386,824</u>
Total Revenues	8,890,767	9,067,067	9,630,345	10,034,538	9,804,133	10,002,716	10,152,699	10,263,251
Expenditures								
Salaries	2,613,579	2,627,919	2,644,007	2,641,406	2,736,653	2,764,862	2,802,634	2,674,836
Employee Benefits	1,999,495	1,976,487	1,949,858	2,279,030	2,022,159	2,322,681	2,375,644	2,312,743
Purchased Services	524,879	519,356	523,264	682,092	691,102	701,335	693,569	715,983
Supplies	3,900,314	3,987,654	3,819,673	4,414,194	3,994,739	4,106,911	3,998,648	4,216,749
Property	<u>130,837</u>	<u>164,921</u>	<u>151,390</u>	<u>606,197</u>	<u>1,004,500</u>	<u>525,000</u>	<u>500,000</u>	<u>700,000</u>
Total Expenditures	9,169,104	9,276,337	9,088,192	10,622,919	10,449,153	10,420,789	10,370,495	10,620,311
Other Sources of Funds	445,550	406,842	398,106	383,705	339,516	342,635	352,678	347,854
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)	445,550	406,842	398,106	383,705	339,516	342,635	352,678	347,854
Net Change in Fund Balance	167,213	197,572	940,259	(204,676)	(305,504)	(75,438)	134,882	(9,206)
Fund Balance								
Beginning	647,832	815,044	1,012,616	1,952,875	1,748,199	1,442,695	1,367,257	1,502,139
Ending Fund Balance								
Nonspendable	347,445	446,156	470,872	1,748,199	1,442,695	1,367,257	1,502,139	1,492,933
Assigned	<u>467,599</u>	<u>566,460</u>	<u>1,482,003</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Ending Fund Balance	\$ 815,044	\$ 1,012,616	\$ 1,952,875	\$ 1,748,199	\$ 1,442,695	\$ 1,367,257	\$ 1,502,139	\$ 1,492,933

- Revenue from the Federal Reimbursement program are projected to decrease.
- Salaries and benefits are expected to increase due to normal step progression and longevity, coupled with a slight 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), for the third year.

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.

	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Revised Budget 2017-2018	Original Budget 2018-2019	Projection 2019-2020	Projection 2020-2021	Projection 2021-2022
Revenues								
Local Sources	\$ 25,330,745	\$ 22,033,980	\$ 20,954,824	\$ 21,915,441	\$ 21,686,244	\$ 21,933,954	\$ 22,176,023	\$ 22,373,029
Total Revenues	25,330,745	22,033,980	20,954,824	21,915,441	21,686,244	21,933,954	22,176,023	22,373,029
Expenditures								
Salaries	12,687,269	12,878,672	11,918,775	11,794,402	11,817,824	11,843,823	11,855,667	11,897,162
Employee Benefits	3,790,392	3,614,188	3,224,339	3,406,454	3,346,250	3,353,612	3,356,295	3,368,042
Purchased Services	3,225,078	2,763,247	1,482,545	1,858,574	1,430,226	1,432,800	1,435,952	1,440,978
Supplies	122,097	849,990	101,552	559,874	551,200	552,413	467,065	468,670
Property	1,716,631	122,099	42,286	29,000	27,000	30,000	33,000	48,000
Debt Service & Miscellaneous	144,625	144,617	144,817	876,255	876,255	876,255	876,255	876,255
Total Expenditures	21,686,092	20,372,813	16,914,314	18,524,559	18,048,755	18,088,903	18,024,234	18,099,107
Other Sources of Funds	1,741,835	187,521	0	0	0	0	0	0
Other Uses of Funds	(7,297,846)	(4,306,731)	(4,054,941)	(3,655,717)	(3,655,717)	(3,847,650)	(3,847,650)	(3,847,650)
Total Other Sources (Uses)	(5,556,011)	(4,119,210)	(4,054,941)	(3,655,717)	(3,655,717)	(3,847,650)	(3,847,650)	(3,847,650)
Net Change in Fund Balance	(1,911,358)	(2,458,043)	(14,431)	(264,835)	(18,228)	(2,599)	304,139	426,272
Fund Balance								
Beginning	11,052,815	9,141,457	6,683,414	6,668,983	6,404,148	6,385,920	6,383,321	6,687,460
Ending Fund Balance								
Restricted	9,141,457	6,683,414	6,668,983	6,404,148	6,385,920	6,383,321	6,687,460	7,113,732
Total Ending Fund Balance	\$ 9,141,457	\$ 6,683,414	\$ 6,668,983	\$ 6,404,148	\$ 6,385,920	\$ 6,383,321	\$ 6,687,460	\$ 7,113,732

- Revenues from the collection of the One Cent Sales Tax are budgeted at the same rate as the 2017/2018 revised budget.
- Salary & Benefit costs are projected based on proposed personnel and staffing.

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.

	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Revised Budget 2017-2018	Original Budget 2018-2019	Projection 2019-2020	Projection 2020-2021	Projection 2021-2022
Revenues								
Local Sources	\$ 2,797,735	\$ 10,816,137	\$ 10,211,535	\$ 10,385,035	\$ 10,385,035	\$ 10,397,497	\$ 10,457,497	\$ 10,519,943
Total Revenues	2,797,735	10,816,137	10,211,535	10,385,035	10,385,035	10,397,497	10,457,497	10,519,943
Expenditures								
Salaries	0	7,260,752	7,201,207	7,104,421	7,115,989	7,184,700	7,212,700	7,260,300
Employee Benefits	0	2,034,567	1,945,378	2,065,408	2,001,410	2,012,418	2,020,818	2,035,632
Purchased Services	39,519	98,747	93,279	73,000	73,000	91,250	108,131	87,500
Total Expenditures	39,519	9,394,066	9,239,864	9,242,829	9,190,399	9,288,368	9,341,649	9,383,432
Other Uses of Funds	0	0	(2,000,000)	(1,000,000)	0	(1,000,000)	(1,000,000)	(1,000,000)
Total Other Sources (Uses)	0	0	(2,000,000)	(1,000,000)	0	(1,000,000)	(1,000,000)	(1,000,000)
Net Change in Fund Balance	2,758,216	1,422,071	(1,028,329)	142,206	1,194,636	109,129	115,848	136,511
Fund Balance								
Beginning	0	2,758,216	4,180,287	3,151,958	3,294,164	4,488,800	4,597,929	4,713,777
Ending Fund Balance								
Restricted	2,758,216	4,180,287	3,151,958	3,294,164	4,488,800	4,597,929	4,713,777	4,850,288
Committed	0	0	0	0	0	0	0	0
Total Ending Fund Balance	\$2,758,216	\$4,180,287	\$3,151,958	\$3,294,164	\$4,488,800	\$4,597,929	\$4,713,777	\$4,850,288

- Revenues from the collection of the 1/2 Cent Sales Tax are projected to remain equal to the 2017/2018 revised budget.
- Salary & Benefit costs are projected based on proposed personnel and staffing.

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.

	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Revised Budget 2017-2018	Original Budget 2018-2019	Projection 2019-2020	Projection 2020-2021	Projection 2021-2022
Revenues								
Local Sources	\$ 19,009,064	\$ 16,548,162	\$ 15,760,048	\$ 15,682,755	\$ 15,684,755	\$ 16,316,125	\$ 16,655,415	\$ 16,807,408
Total Revenues	19,009,064	16,548,162	15,760,048	15,682,755	15,684,755	16,316,125	16,655,415	16,807,408
Expenditures								
Purchased Services	1,027,415	832,154	1,788,277	1,165,855	567,521	1,125,123	1,557,650	1,082,943
Supplies	2,476,669	1,230,477	1,166,930	2,856,669	2,061,183	2,215,772	1,784,367	2,126,359
Property	0	0	5,274	0	0	0	0	0
Debt Service & Miscellaneous	18,037	14,080	24,535	15,500	15,500	15,500	15,500	15,500
Total Expenditures	3,522,121	2,076,711	2,985,016	4,038,024	2,644,204	3,356,395	3,357,517	3,224,802
Other Sources of Funds	0	0	0	88,500	0	0	0	0
Other Uses of Funds	(15,170,216)	(14,709,679)	(14,050,204)	(13,432,881)	(12,432,480)	(12,476,774)	(12,513,056)	(12,678,645)
Total Other Sources (Uses)	(15,170,216)	(14,709,679)	(14,050,204)	(13,344,381)	(12,432,480)	(12,476,774)	(12,513,056)	(12,678,645)
Net Change in Fund Balance	316,727	(238,228)	(1,275,172)	(1,699,650)	608,071	482,956	784,842	903,961
Fund Balance								
Beginning	3,495,794	3,812,522	3,574,295	2,299,123	599,473	1,207,544	1,690,500	2,475,342
Ending Fund Balance								
Restricted	3,674,833	3,406,606	2,101,434	392,678	970,749	1,423,705	2,178,547	3,052,508
Committed	137,689	167,689	197,689	206,795	236,795	266,795	296,795	326,795
Total Ending Fund Balance	\$ 3,812,522	\$ 3,574,295	\$ 2,299,123	\$ 599,473	\$ 1,207,544	\$ 1,690,500	\$ 2,475,342	\$ 3,379,303

- Revenues from the collection of the 3/4 Cent Sales Tax are projected to remain equal to the 2017/2018 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: 8 State & Local Funds and 14 Federal Funds.

	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Revised Budget 2017-2018	Original Budget 2018-2019	Projection 2019-2020	Projection 2020-2021	Projection 2021-2022
Revenues								
Local Sources	\$ 720,664	\$ 720,331	\$ 687,388	\$ 404,387	\$ 361,706	\$ 363,515	\$ 370,422	\$ 399,685
State Sources	3,503,359	2,417,668	3,389,044	3,662,879	3,348,429	3,365,171	3,390,410	3,454,828
Federal Sources	16,890,596	18,272,999	15,622,300	19,313,843	17,915,487	19,259,149	19,403,593	19,714,050
Total Revenues	21,114,619	21,410,998	19,698,732	23,381,109	21,625,622	22,987,835	23,164,425	23,568,563
Expenditures								
Salaries	10,832,720	11,278,708	10,731,221	11,095,350	10,234,061	10,694,594	10,688,067	10,676,448
Employee Benefits	5,597,445	5,603,406	5,216,897	5,499,534	5,047,800	5,678,775	5,697,169	5,675,369
Purchased Services	2,186,199	1,645,524	1,506,104	2,463,818	2,686,547	2,706,696	2,720,229	2,771,913
Supplies	5,483,002	3,190,212	1,705,844	4,049,290	3,793,606	3,812,574	3,731,637	3,813,733
Property	0	13,095	5,195	30,938	35,000	27,000	27,135	43,000
Debt Service & Miscellaneous	90,050	154,907	99,174	152,712	108,989	109,447	109,994	126,500
Total Expenditures	24,189,416	21,885,852	19,264,435	23,291,642	21,906,003	23,029,086	22,974,231	23,106,963
Other Sources of Funds	3,321,080	3,588,260	1,587,312	1,000,000	1,000,000	1,200,000	1,300,000	1,225,000
Other Uses of Funds	(1,147,927)	(1,383,260)	(1,247,929)	(1,694,573)	(1,545,998)	(1,591,025)	(1,598,980)	(1,637,875)
Total Other Sources (Uses)	2,173,153	2,205,000	339,383	(694,573)	(545,998)	(391,025)	(298,980)	(412,875)
Net Change in Fund Balance	(901,644)	1,730,146	773,680	(605,106)	(826,379)	(432,276)	(108,786)	48,725
Fund Balance								
Beginning	1,212,383	310,739	2,040,885	2,814,565	2,209,459	1,383,080	950,804	842,018
Ending Fund Balance								
Assigned	310,739	2,040,885	2,814,565	2,209,459	1,383,080	950,804	842,018	890,743
Total Ending Fund Balance	\$ 310,739	\$ 2,040,885	\$ 2,814,565	\$ 2,209,459	\$ 1,383,080	\$ 950,804	\$ 842,018	\$ 890,743

- 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 comprised of the MFP Level 4 Fund, 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 84% 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.

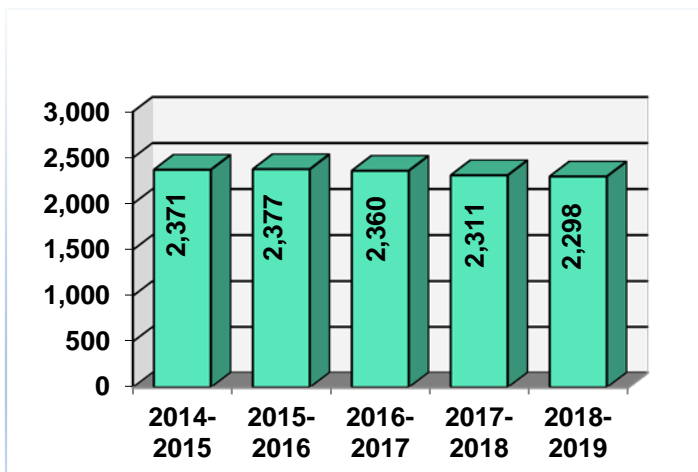
State and Federal Grant Awards. Terrebonne Parish School District, like most districts across the country, relies heavily on grants from the Federal government as well as from the State. Programs such as Title I, which assists low socio-economic students and schools, or IDEA which helps to pay for additional 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.

Human Resources Trend

Terrebonne Parish School District is the largest employer in Terrebonne Parish, with 2,298 full-time 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 2018/2019 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.

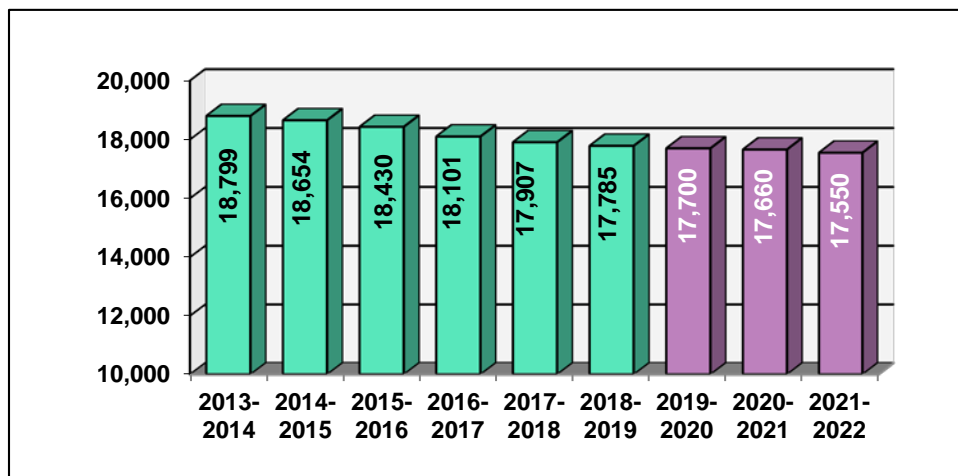
Student Enrollment Trends

Total projected student enrollment for the 2018/2019 school year is 17,785. The estimated enrollment includes 16,961 students in Kindergarten through 12th grade and 824 four-year-old students. This estimation is based on the actual student count on February 1, 2018.

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 2018/2019.

The graph illustrates student enrollment for students in Pre-Kindergarten through 12th grade for the past several years with an estimate for 2018/2019.

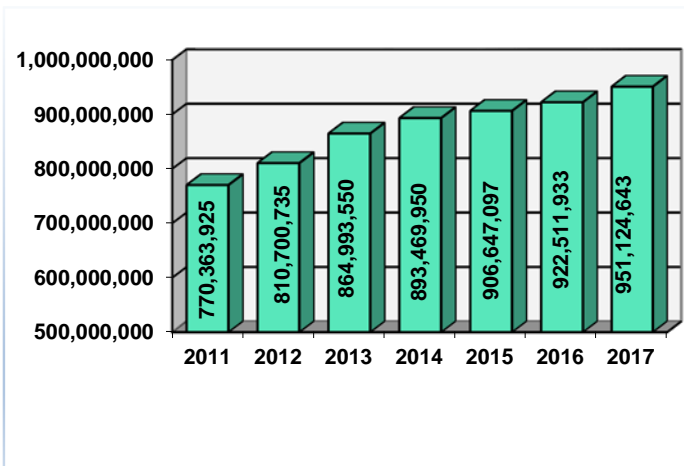
The graph also includes a three-year projection in student enrollment. This projection is based on historical trend, the number of students entering Kindergarten each year, a projection of live births in Terrebonne Parish, and the graduation cohort rate. Student enrollment is forecast to continue declining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

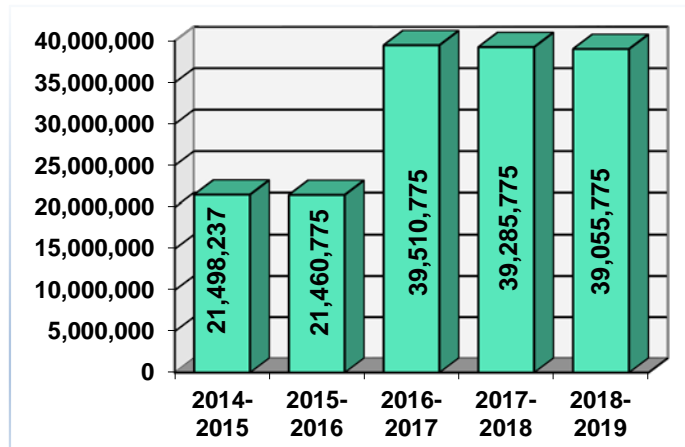


The graph illustrates assessed property values for the past four years and the current year. The most recent reassessed taxable value of property in Terrebonne Parish, in 2017, was \$951,124,643.

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 eleven 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 2017–2018.

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



A handwritten signature in black ink, reading 'Charles E. Peterson, Jr.' The signature is written in a cursive style.

Charles E. Peterson, Jr. MBA, PRSBA, SFO
President

A handwritten signature in black ink, reading 'John D. Musso'. The signature is written in a cursive style.

John D. Musso, CAE, RSBA
Executive Director

Terrebonne Parish School Board
Introductory Section
Fiscal Year 2018/2019

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 2018/2019

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
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
Poiencot, Sammy	Plant Operations Manager
Torbert, Mark	Supervisor, Secondary/Vocational/Adult Education
Vauclin, Kim	Supervisor, Child Welfare and Attendance
Walther, Monica	Supervisor, Child Nutrition Program
Yarbrough, Debra	Supervisor, Personnel



BUDGET ADOPTION RESOLUTION MOTION

Fiscal Year 2018/2019 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 2018/2019 fiscal year.

**TERREBONNE PARISH SCHOOL BOARD
BUDGET ADOPTION RESOLUTION**

RESOLUTION NO. _____

Resolution adopting operating budgets for the fiscal year beginning July 1, 2018, and ending June 30, 2019.

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 2018-2019 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

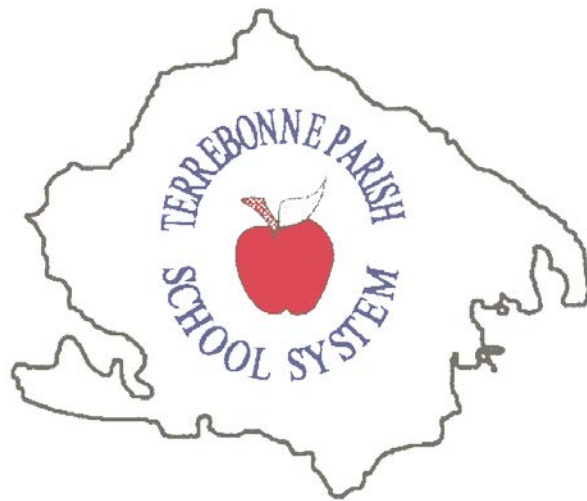
1. Board approval of projects, contracts, change orders, or expenditures will constitute authority for budget amendments and expenditure of funds.
2. The Superintendent, with notice to the Board, will have authority to authorize expenditures and budget revisions for projects costing \$5,000 or less during 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 2018/2019

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 20 elementary schools, 8 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 2018/2019, Terrebonne Parish expects to educate approximately 17,785 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 113,000 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 2018/2019

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; Mastery or Advanced) on End-of-Course Exams/LEAP 2025 in English I/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

- 65% of Kindergarten students benchmarked at the beginning of the 2017-2018 school year on the DIBELS assessment.

Terrebonne Parish School Board
Organizational Section
Fiscal Year 2018/2019

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

- On the 2017-2018 end of the year DIBELS assessment, the following percentages of students benchmarked:
 - K – 81%
 - 1 – 67%
 - 2 – 67%

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 2017 state testing (LEAP 2025)

Grade	ELA	Math	Science	Social Studies
3	73	72	74	58
4	78	76	74	60
5	76	66	68	47
6	73	64	69	52
7	72	67	70	55
8	79	61	69	64

Goal 4: Students will be proficient (Good or Excellent; Mastery or Advanced) on End-of-Course Exams/LEAP 2025 in English I/II/III, Algebra I, Geometry, Biology, and U.S. History

- English II – 79%
- English III – 84%
- Algebra I – 71%
- Geometry – 80%
- Biology I – 69%
- U.S. History – 67%

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 – 19.3
- The Work Keys score is combined with the District ACT score

Goal 6: 80% of students will graduate on time

- District Graduation Rate – 82.4%

Terrebonne Parish School Board
Organizational Section
Fiscal Year 2018/2019

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 2018/2019
Financial	\$1,999,854
Instructional	\$139,360,529

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. Although sales tax collections have begun to level off, sales tax collections in Terrebonne Parish have been negatively affected by the slow local economy and sales tax collection dollars are less than in previous years. 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 2018/2019, 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 2017/2018.

Salaries and Employee Benefits make up the majority of expenditures. The number of employees will be reduced in the coming year in response to changing student enrollment. Premiums for health benefits are projected to remain unchanged for the 2018/2019 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, contribution rates for both retirement systems are projected to increase only slightly in 2018/2019.

Terrebonne Parish School Board
Organizational Section
Fiscal Year 2018/2019

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 fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources. It also contains all related liabilities and residual equities or balances, or changes therein. Funds are established to carry on specific activities or to attain certain objectives of an LEA according to special legislation, regulations, or other restrictions.

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.
- **Program** This is used to designate different program or grant expenditures within the same fund.

Revenue Classification

Revenues are classified according to the source of funds, and are divided into three categories:

- Local Revenues – Revenues generated at the local level such as sales taxes or ad valorem taxes.
- State Revenues – Revenues generated through state sources, including the MFP and state grants.
- Federal Revenues – Revenues awarded by the Federal Government, including grants such as Title I, Title II, IDEA, and many others.

Terrebonne Parish School Board
Organizational Section
Fiscal Year 2018/2019

Classification of Revenues & Expenditures

Revenues and Expenditures are classified according to their source and their intended use, respectively.

Revenues are considered either Local, State, or Federal depending on their original source. Local sources of revenues include revenues such as property tax and sales tax collections. State sources include the Minimum Foundation Program (MFP) and state grants. Federal sources of funds include revenues such as federal grants and funds received through the Child Nutrition Program.

The largest single revenue source for the Terrebonne Parish School District is the Minimum Foundation Program received 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 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.

Expenditures are classified according to their intended use. Classifications are defined by the Louisiana Accounting and Uniform Governmental Handbook (LAUGH), established by the Louisiana Department of Education. Expenditures are broken down into Instructional, Instructional Support, Non-Instructional, Facility Acquisition, and Debt Service. They are further broken down by salaries and benefits, purchased services, materials and supplies, and other expenditures.

The most significant expenditures are employee salaries and benefits, which make up approximately 84% 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
Organizational Section
Fiscal Year 2018/2019

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.

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 cent local sales tax, and the related expenditures
4. 3/4 Cent Sales Tax Fund – accounts for the proceeds of a three-quarters of one cent 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.

Terrebonne Parish School Board
Organizational Section
Fiscal Year 2018/2019

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.

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 balance, 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.

Terrebonne Parish School Board
Organizational Section
Fiscal Year 2018/2019

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 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 September 2018. 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.

Terrebonne Parish School Board
Organizational Section
Fiscal Year 2018/2019

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.

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.

Terrebonne Parish School Board
Organizational Section
Fiscal Year 2018/2019

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.

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.

Terrebonne Parish School Board
Organizational Section
Fiscal Year 2018/2019

Ongoing Projects

One construction project is currently in progress, and that project is the only capital project budgeted for 2018/2019. 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 fall of the 2018/2019 school year, with the projected opening of the new building in the winter of 2018.

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. 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 September for adoption.

Terrebonne Parish School Board
Organizational Section
Fiscal Year 2018/2019

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.

2018-2019 Budget Schedule

March 2018	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.
April 30, May 1, 2, 2018	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.
May 3 – July 10, 2018	Finance Staff completes projections for revenues and expenditures and prepares budget documents for presentation to the School Board.
July 23, 2018	The Proposed Operating Budget is presented to the Finance Committee of the School Board for receipt. The Superintendent gives a summary of the budget.
July 24, 2018	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.
July 24-26, 2018	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.
August 14, 2018	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.
September 4, 2018	The School Board is presented with the Proposed Operating Budget at its regular meeting, for adoption of the budget.

Terrebonne Parish School Board
Organizational Section
Fiscal Year 2018/2019

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.

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, financial statements are available to Supervisors and Department Heads. Each Supervisor or Department Head is able to view and/or print financial information for his or her own specific area of supervision.

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.

Terrebonne Parish School Board
Organizational Section
Fiscal Year 2018/2019

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.

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

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
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
Sammy Poiencot	Plant Operations Manager
Mark Torbert	Supervisor of Secondary, Vocational, and Adult Education
Kim Vauclin	Supervisor of Child Welfare and Attendance
Monica Walther	Supervisor of Child Nutrition Program
Debra Yarbrough	Supervisor of Personnel

**Terrebonne Parish School System
Condensed Table of Organization
July 1, 2017**

CITIZENRY



Executive Assistant
to the Board

Superintendent

**Assistant
Superintendent of
Instruction & Student
Support Services**

Chief Financial Officer

Supervisor of
Elementary Education

Supervisor of
Secondary, Vocational
& Adult Education

Supervisor of Federal
Programs

Supervisor of Special
Education

Supervisor of
Child Welfare &
Attendance

Supervisor of
Transportation

District Data
Facilitator

Educational
Technology Facilitator

Curriculum
Specialist

Assessment &
Accountability
Administrator

Supervisor of
Personnel

Risk Manager

Data Processing
Manager

Chief
Accountant

Network
Administrator

Supervisor of
Child Nutrition

Plant Operations
Manager

Purchasing
Agent

Warehouse
Manager

School
Turnaround
Specialist

Financial Section



Terrebonne Parish School Board
Financial Section
Fiscal Year 2018/2019

Points of Interest

1. The estimate for MFP revenues for 2018/2019 maintains the same level of per-pupil funding as 2017/2018. 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 2017/2018 revised budget for Sales Tax collections.
3. Normal step progression and longevity advances with estimated benefits are expected to cost approximately \$900,000 district-wide.
4. The Teachers Retirement System of Louisiana (TRSL) employer contribution rate will be 26.7% for 2018/2019. (Total cost \$21,525,521 district-wide)
5. The Louisiana School Employees' Retirement System (LSERS) employer contribution rate will be 28.0% for 2018/2019. (Total cost \$2,233,869 district-wide)
6. Total Health Insurance employer costs are approximately \$32,000,000.
7. Workers Compensation Rates are budgeted to remain the same as the 2017/2018 rates.
8. Total budgeted Salaries and Benefits are \$155,020,383, which is 84% of total expenditures.
9. The Indirect Cost Rate for Special Revenue Funds for 2018/2019 is equal to the 2018/2019 rate of 9.8800%, which generates approximately \$1,552,429 in revenues to the General Operating Fund.
10. Expenditures in the Instructional and Instructional Support areas make up 75% of total expenditures, exceeding the state's requirement of 70%.
11. Thirteen positions have been eliminated districtwide. These reductions are a result of either changes in grant funding or changes in student numbers and/or needs.
12. A \$2,000,000 transfer from the General Operating Fund to the Building Fund is budgeted to fund future capital and building projects.
13. The hourly rate for the official Board attorneys for legal work done outside their normal duties is increased to \$175 per hour.

**Terrebonne Parish School Board
Budget Summary of All Funds
Fiscal Year 2018/2019**

	<u>General Operating Fund</u>	<u>Child Nutrition Program Fund</u>	<u>One Cent Sales Tax Fund</u>	<u>1/2 Cent Sales Tax Fund</u>	<u>3/4 Cent Sales Tax Fund</u>	<u>Special Revenue Funds</u>	<u>Total</u>
Revenues							
Local Sources	\$18,229,040	\$708,280	\$21,686,244	\$10,385,035	\$15,684,755	\$361,706	\$67,055,060
State Sources	93,929,408	145,314	0	0	0	3,348,429	97,423,151
Federal Sources	0	8,950,539	0	0	0	17,915,487	26,866,026
Total Revenues	112,158,448	9,804,133	21,686,244	10,385,035	15,684,755	21,625,622	191,344,237
Expenditures							
Salaries	64,037,405	2,736,653	11,817,824	7,115,989	0	10,234,061	95,941,932
Employee Benefits	46,660,832	2,022,159	3,346,250	2,001,410	0	5,047,800	59,078,451
Services	7,823,859	691,102	1,430,226	73,000	567,521	2,686,547	13,272,255
Supplies	4,737,863	3,994,739	551,200	0	2,061,183	3,793,606	15,138,591
Property	0	1,004,500	27,000	0	0	35,000	1,066,500
Debt Service & Miscellaneous	31,975	0	876,255	0	15,500	108,989	1,032,719
Total Expenditures	123,291,934	10,449,153	18,048,755	9,190,399	2,644,204	21,906,003	185,530,448
Other Financing Sources (Uses)							
Other Sources of Funds	16,035,009	339,516	0	0	0	1,000,000	17,374,525
Other Uses of Funds	(4,886,735)	0	(3,655,717)	0	(12,432,480)	(1,545,998)	(22,520,930)
Total Other Financing Sources (Uses)	11,148,274	339,516	(3,655,717)	0	(12,432,480)	(545,998)	(5,146,405)
Net Change in Fund Balance	14,788	(305,504)	(18,228)	1,194,636	608,071	(826,379)	667,384
Beginning Fund Balance	12,394,190	1,748,199	6,404,148	3,294,164	599,473	2,209,459	26,649,633
Ending Fund Balance							
Nonspendable	0	1,442,695	0	0	0	0	1,442,695
Restricted	0	0	6,385,920	4,488,800	970,749	0	11,845,469
Committed	200,000	0	0	0	236,795	0	436,795
Assigned	0	0	0	0	0	1,383,080	1,383,080
Unassigned	12,208,978	0	0	0	0	0	12,208,978
Total Ending Fund Balance	\$12,408,978	\$1,442,695	\$6,385,920	\$4,488,800	\$1,207,544	\$1,383,080	\$27,317,017

**Terrebonne Parish School Board
General Operating Fund
Fiscal Year 2018/2019**

	Actual Rev & Exp thru <u>April 2018</u>	Estimates Thru <u>June 2018</u>	Final Budget <u>2017/2018</u>	Budget <u>2018/2019</u>	% <u>Change</u>
Revenues					
Local Revenues	\$16,435,435	\$1,393,571	\$17,829,006	\$18,229,040	2.24%
State Revenues	<u>69,467,267</u>	<u>22,977,141</u>	<u>92,444,408</u>	<u>93,929,408</u>	<u>1.61%</u>
Total Revenues	85,902,702	24,370,712	110,273,414	112,158,448	1.71%
Expenditures					
Regular Programs	35,803,640	16,190,741	51,994,381	49,636,252	-4.54%
Special Education Programs	10,235,263	4,853,078	15,088,341	15,230,305	0.94%
Vocational Programs	2,107,475	964,714	3,072,189	2,990,888	-2.65%
Other Instructional Programs	2,712,053	1,337,722	4,049,775	4,199,567	3.70%
Special Programs	808,653	359,385	1,168,038	1,090,639	-6.63%
Adult Education Programs	62,172	14,556	76,728	77,045	0.41%
Pupil Support Services	5,153,222	2,135,392	7,288,614	7,101,660	-2.57%
Instructional Support Services	3,702,745	1,531,295	5,234,040	5,282,783	0.93%
General Administration	1,311,934	208,422	1,520,356	1,540,273	1.31%
School Administration	6,433,936	2,946,264	9,380,200	8,836,447	-5.80%
Business Services	1,726,675	259,196	1,985,871	1,701,373	-14.33%
Maintenance of Plant	10,241,443	2,711,971	12,953,414	13,386,297	3.34%
Student Transportation Services	7,217,478	2,330,309	9,547,787	9,824,915	2.90%
Central Services	1,188,940	222,738	1,411,678	1,338,403	-5.19%
Food Service Operations	<u>877,639</u>	<u>317,159</u>	<u>1,194,798</u>	<u>1,055,087</u>	<u>-11.69%</u>
Total Expenditures	89,583,268	36,382,942	125,966,210	123,291,934	-2.12%
Other Financing Sources (Uses)					
Other Sources of Funds	11,584,902	5,454,437	17,039,339	16,035,009	-5.89%
Other Uses of Funds	<u>(2,027,205)</u>	<u>(319,759)</u>	<u>(2,346,964)</u>	<u>(4,886,735)</u>	<u>108.22%</u>
Total Other Financing Sources (Uses)	9,557,697	5,134,678	14,692,375	11,148,274	-24.12%
Net Change in Fund Balance	5,877,131	(6,877,552)	(1,000,421)	14,788	-101.48%
Beginning Fund Balance	13,394,611	13,394,611	13,394,611	12,394,190	-7.47%
Ending Fund Balance					
Committed, Artificial Turf	200,000	200,000	200,000	200,000	0.00%
Unassigned	<u>19,071,742</u>	<u>6,317,059</u>	<u>12,194,190</u>	<u>12,208,978</u>	<u>0.12%</u>
Total Ending Fund Balance	<u>\$19,271,742</u>	<u>\$6,517,059</u>	<u>\$12,394,190</u>	<u>\$12,408,978</u>	<u>0.12%</u>

**Terrebonne Parish School Board
Child Nutrition Program Fund
Fiscal Year 2018/2019**

	Actual Rev & Exp thru <u>April 2018</u>	Estimates Thru <u>June 2018</u>	Final Budget <u>2017/2018</u>	Budget <u>2018/2019</u>	% <u>Change</u>
Revenues					
Local Revenues	\$555,167	\$159,113	\$714,280	\$708,280	-0.84%
State Revenues	121,095	24,219	145,314	145,314	0.00%
Federal Revenues	<u>8,180,385</u>	<u>994,559</u>	<u>9,174,944</u>	<u>8,950,539</u>	<u>-2.45%</u>
Total Revenues	8,856,647	1,177,891	10,034,538	9,804,133	-2.30%
Expenditures					
Food Service Operations	<u>6,978,964</u>	<u>3,643,955</u>	<u>10,622,919</u>	<u>10,449,153</u>	<u>-1.64%</u>
Total Expenditures	6,978,964	3,643,955	10,622,919	10,449,153	-1.64%
Other Financing Sources (Uses)					
Other Sources of Funds	<u>1,539</u>	<u>382,166</u>	<u>383,705</u>	<u>339,516</u>	<u>-11.52%</u>
Total Other Financing Sources	1,539	382,166	383,705	339,516	-11.52%
Net Change in Fund Balance	1,879,222	(2,083,898)	(204,676)	(305,504)	49.26%
Beginning Fund Balance	1,952,875	1,952,875	1,952,875	1,748,199	-10.48%
Ending Fund Balance					
Nonspendable	<u>3,832,097</u>	<u>(131,023)</u>	<u>1,748,199</u>	<u>1,442,695</u>	<u>-17.48%</u>
Ending Fund Balance, Nonspendable	<u>\$3,832,097</u>	<u>(\$131,023)</u>	<u>\$1,748,199</u>	<u>\$1,442,695</u>	<u>-17.48%</u>

**Terrebonne Parish School Board
One Cent Sales Tax Fund
Fiscal Year 2018/2019**

	Actual Rev & Exp thru <u>April 2018</u>	Estimates Thru <u>June 2018</u>	Final Budget <u>2017/2018</u>	Budget <u>2018/2019</u>	% <u>Change</u>
Revenues					
Local Revenues	<u>\$18,086,412</u>	<u>\$3,829,029</u>	<u>\$21,915,441</u>	<u>\$21,686,244</u>	-1.05%
Total Revenues	18,086,412	3,829,029	21,915,441	21,686,244	-1.05%
Expenditures					
Regular Programs	4,890,567	1,992,480	6,883,047	7,009,215	1.83%
Special Education Programs	1,246,071	734,999	1,981,070	2,030,162	2.48%
Career & Technical Education	227,891	119,655	347,546	352,831	1.52%
Other Instructional Programs	256,255	128,104	384,359	373,971	-2.70%
Special Programs	613,833	328,384	942,217	939,843	-0.25%
Adult Education Programs	25,438	12,416	37,854	38,114	0.69%
Pupil Support Services	708,204	362,409	1,070,613	1,062,059	-0.80%
Instructional Support Services	642,059	285,684	927,743	925,036	-0.29%
General Administration	161,550	53,384	214,934	207,991	-3.23%
School Administration	592,017	287,320	879,337	889,614	1.17%
Business Services	124,293	78,913	203,206	206,756	1.75%
Maintenance of Plant	703,867	151,785	855,652	879,709	2.81%
Student Transportation Services	495,616	258,670	754,286	788,795	4.58%
Central Services	432,499	92,404	524,903	668,411	27.34%
Food Service Operations	524,186	267,351	791,537	799,993	1.07%
Facility Acquisition & Construction	406,405	443,595	850,000	0	-100.00%
Debt Service	<u>109,563</u>	<u>766,692</u>	<u>876,255</u>	<u>876,255</u>	<u>0.00%</u>
Total Expenditures	12,160,314	6,364,245	18,524,559	18,048,755	-2.57%
Other Financing Sources (Uses)					
Other Uses of Funds	<u>(2,072,778)</u>	<u>(1,582,939)</u>	<u>(3,655,717)</u>	<u>(3,655,717)</u>	<u>0.00%</u>
Total Other Sources (Uses)	<u>(2,072,778)</u>	<u>(1,582,939)</u>	<u>(3,655,717)</u>	<u>(3,655,717)</u>	<u>0.00%</u>
Net Change in Fund Balance	3,853,320	(4,118,155)	(264,835)	(18,228)	-93.12%
Beginning Fund Balance	<u>6,668,983</u>	<u>6,668,983</u>	<u>6,668,983</u>	<u>6,404,148</u>	<u>-3.97%</u>
Ending Fund Balance, Restricted	<u>\$10,522,303</u>	<u>\$2,550,828</u>	<u>\$6,404,148</u>	<u>\$6,385,920</u>	<u>-0.28%</u>

Terrebonne Parish School Board
1/2 Cent Sales Tax Fund (2014)
Fiscal Year 2018/2019

	Actual Rev & Exp thru <u>April 2018</u>	Estimates Thru <u>June 2018</u>	Final Budget <u>2017/2018</u>	Budget <u>2018/2019</u>	% <u>Change</u>
Revenues					
Local Revenues	<u>\$8,800,025</u>	<u>\$3,460,025</u>	<u>\$10,385,035</u>	<u>\$10,385,035</u>	<u>0.00%</u>
Total Revenues	8,800,025	3,460,025	10,385,035	10,385,035	0.00%
Expenditures					
Regular Programs	2,563,046	1,346,133	3,909,179	3,779,650	-3.31%
Special Education Programs	740,176	426,899	1,167,075	1,203,256	3.10%
Career & Technical Education	141,629	74,296	215,925	219,813	1.80%
Other Instructional Programs	159,991	80,829	240,820	238,094	-1.13%
Special Programs	357,311	189,112	546,423	548,435	0.37%
Adult Education Programs	13,757	6,883	20,640	20,557	-0.40%
Pupil Support Services	430,417	216,685	647,102	644,262	-0.44%
Instructional Support Services	348,505	170,515	519,020	530,274	2.17%
General Administration	78,887	12,035	90,922	90,928	0.01%
School Administration	318,607	162,307	480,914	479,627	-0.27%
Business Services	74,410	15,083	89,493	91,725	2.49%
Maintenance of Plant	296,965	74,940	371,905	378,195	1.69%
Student Transportation Services	310,080	163,734	473,814	495,421	4.56%
Central Services	58,119	15,161	73,280	73,354	0.10%
Food Service Operations	<u>260,853</u>	<u>135,464</u>	<u>396,317</u>	<u>396,808</u>	<u>0.12%</u>
Total Expenditures	6,152,753	3,090,076	9,242,829	9,190,399	-0.57%
Other Financing Sources (Uses)					
Other Uses of Funds	<u>0</u>	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>0</u>	<u>100.00%</u>
Total Other Financing Sources (Uses)	0	(1,000,000)	(1,000,000)	0	100.00%
Net Change in Fund Balance	2,647,272	(630,051)	142,206	1,194,636	740.07%
Beginning Fund Balance	<u>3,151,958</u>	<u>3,151,958</u>	<u>3,151,958</u>	<u>3,294,164</u>	<u>4.51%</u>
Ending Fund Balance, Restricted	<u>\$5,799,230</u>	<u>\$2,521,907</u>	<u>\$3,294,164</u>	<u>\$4,488,800</u>	<u>36.27%</u>

Terrebonne Parish School Board
3/4 Cent Sales Tax Fund
Fiscal Year 2018/2019

	Actual Rev & Exp thru <u>April 2018</u>	Estimates Thru <u>June 2018</u>	Final Budget <u>2017/2018</u>	Budget <u>2018/2019</u>	% <u>Change</u>
Revenues					
Local Revenues	<u>\$13,378,763</u>	<u>\$2,303,992</u>	<u>\$15,682,755</u>	<u>\$15,684,755</u>	<u>0.01%</u>
Total Revenues	13,378,763	2,303,992	15,682,755	15,684,755	0.01%
Expenditures					
Regular Programs	1,820,621	1,393,857	3,214,478	2,150,674	-33.09%
Special Education Programs	5,423	14,065	19,488	24,550	25.97%
Career & Technical Education	54,966	74,470	129,436	75,975	-41.30%
Other Instructional Programs	96,568	139,718	236,286	114,235	-51.65%
Adult Education & Literacy Programs	0	1,600	1,600	1,600	0.00%
Pupil Support Services	5,342	158	5,500	5,500	0.00%
Instructional Support Services	83,781	184,300	268,081	108,515	-59.52%
General Administration	100,410	47,745	148,155	148,155	0.00%
School Administration	<u>10,800</u>	<u>4,200</u>	<u>15,000</u>	<u>15,000</u>	<u>0.00%</u>
Total Expenditures	2,177,911	1,860,113	4,038,024	2,644,204	-34.52%
Other Financing Sources (Uses)					
Other Sources of Funds	0	0	88,500	0	-100.00%
Other Uses of Funds	<u>(11,140,994)</u>	<u>(2,291,887)</u>	<u>(13,432,881)</u>	<u>(12,432,480)</u>	<u>-7.45%</u>
Total Other Financing Sources (Uses)	(11,140,994)	(2,291,887)	(13,344,381)	(12,432,480)	-6.83%
Net Change in Fund Balance	59,858	(1,848,008)	(1,699,650)	608,071	-135.78%
Beginning Fund Balance	2,299,123	2,299,123	2,299,123	599,473	-73.93%
Ending Fund Balance, Restricted	2,152,186	244,320	392,678	970,749	147.21%
Ending Fund Balance, Committed	<u>206,795</u>	<u>206,795</u>	<u>206,795</u>	<u>236,795</u>	<u>14.51%</u>
Total Ending Fund Balance	<u>\$2,358,981</u>	<u>\$451,115</u>	<u>\$599,473</u>	<u>\$1,207,544</u>	<u>101.43%</u>

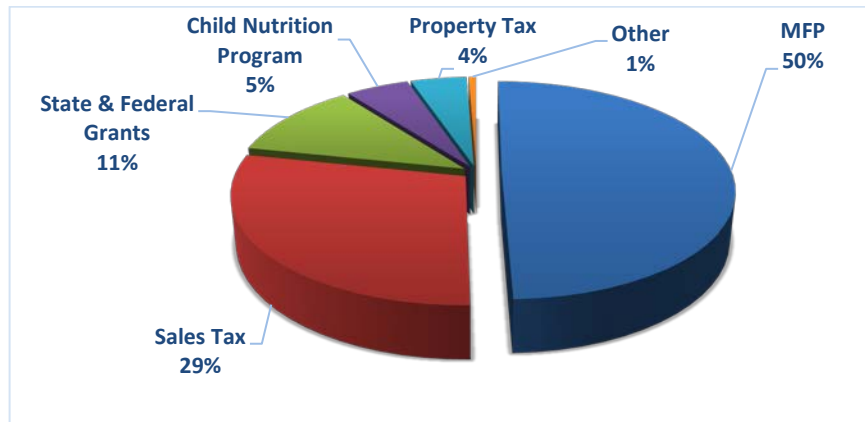
**Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2018/2019**

	Actual Rev & Exp thru <u>April 2018</u>	Estimates Thru <u>June 2018</u>	Final Budget <u>2017/2018</u>	Budget <u>2018/2019</u>	% <u>Change</u>
Revenues					
Local Revenues	\$463,067	(\$58,680)	\$404,387	\$361,706	-10.6%
State Revenues	2,921,487	741,392	3,662,879	3,348,429	-8.6%
Federal Revenues	<u>11,202,298</u>	<u>8,111,545</u>	<u>19,313,843</u>	<u>17,915,487</u>	<u>-7.2%</u>
Total Revenues	14,586,852	8,794,257	23,381,109	21,625,622	-7.5%
Expenditures					
Regular Programs	2,119,091	1,295,011	3,414,102	2,993,835	-12.3%
Special Education Programs	799,475	366,189	1,165,664	169,549	-85.5%
Vocational Programs	264,342	158,302	422,644	490,536	16.1%
Other Instructional Programs	592,402	190,537	782,939	958,087	22.4%
Special Programs	4,682,214	3,436,493	8,118,707	8,017,269	-1.2%
Adult Education Programs	419,453	219,216	638,669	582,741	-8.8%
Pupil Support Services	1,715,171	1,194,863	2,910,034	2,542,249	-12.6%
Instructional Support Services	3,126,286	1,859,099	4,985,385	5,253,901	5.4%
General Administration	4,048	2,527	6,575	6,590	0.2%
School Administration	83,468	(79,676)	3,792	125,914	3220.5%
Business Services	3,044	0	3,044	0	-100.0%
Maintenance of Plant	17,189	(15,689)	1,500	1,430	-4.7%
Student Transportation Services	481,517	356,920	838,437	763,752	-8.9%
Central Services	240	(90)	150	150	0.0%
Food Services Operations	<u>2,599</u>	<u>(2,599)</u>	<u>0</u>	<u>0</u>	<u>0.0%</u>
Total Expenditures	14,310,539	8,981,103	23,291,642	21,906,003	-5.9%
Other Financing Sources (Uses)					
Other Sources of Funds	500,000	500,000	1,000,000	1,000,000	0.0%
Other Uses of Funds	<u>(938,998)</u>	<u>(755,575)</u>	<u>(1,694,573)</u>	<u>(1,545,998)</u>	<u>-8.8%</u>
Total Other Sources (Uses)	(438,998)	(255,575)	(694,573)	(545,998)	-21.4%
Net Change in Fund Balance	(162,685)	(442,421)	(605,106)	(826,379)	36.6%
Beginning Fund Balance	2,814,565	2,814,565	2,814,565	2,209,459	-21.5%
Ending Fund Balance, Assigned	<u>\$2,651,880</u>	<u>\$2,372,144</u>	<u>\$2,209,459</u>	<u>\$1,383,080</u>	<u>-37.4%</u>

Terrebonne Parish School Board
Financial Section
Fiscal Year 2018/2019

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 \$94 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 \$54.5 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 \$21.6 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 \$8.7 million, generated from 9.27 mills.

Other

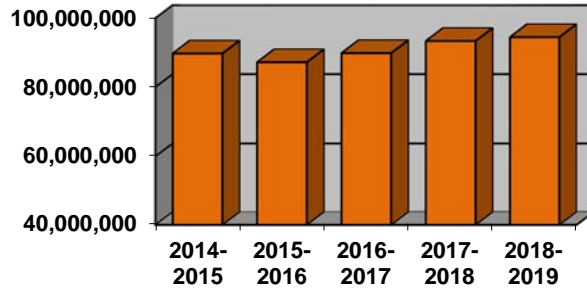
Other Revenues include earnings on investments and earnings on school lands.

Terrebonne Parish School Board
Financial Section
Fiscal Year 2018/2019

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 2017/2018 budget and proposed revenues for fiscal year 2018/2019, based on information and projections received from the State Department of Education.

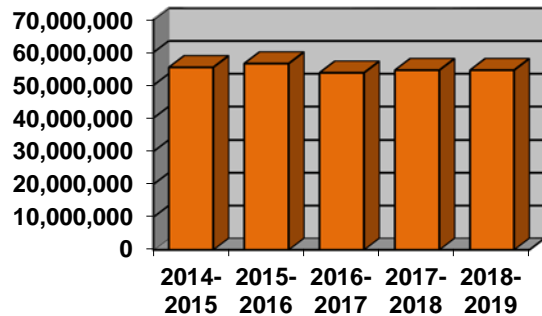


The MFP formula that was proposed by BESE to the legislature for fiscal year 2018/2019 included the same base per-pupil amount as the 2017/2018 formula. There are no significant changes from the 2017/2018 formula to the 2018/2019 formula. MFP revenues are estimated to be \$93,776,022.

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.

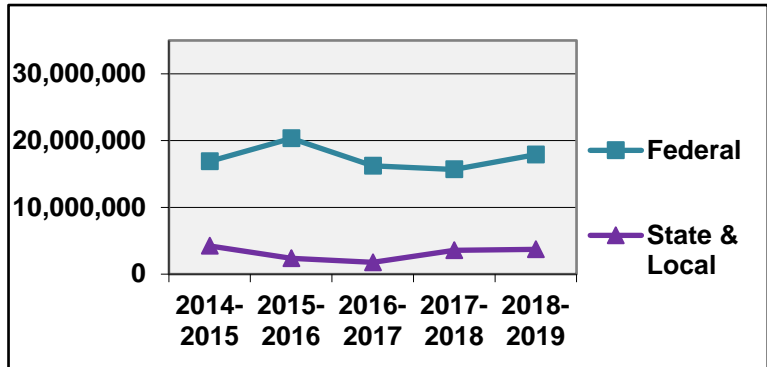
The 1/2 Cent Sales Tax was passed in 2014. The collections are accounted for in the 1/2 Cent Sales Tax Fund and are dedicated for employee Salaries & Benefits.

The chart illustrates the trend of sales tax revenue collections, for all four sales taxes, including revised budget estimates for 2017/2018 and projected revenues for 2018/2019. Sales Tax revenues are estimated to be \$54,584,259.

Terrebonne Parish School Board
Financial Section
Fiscal Year 2018/2019

Special Revenue Funds Revenues

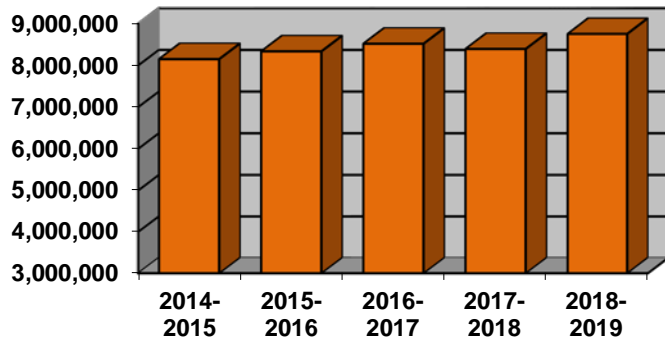
Special Revenue Funds are used to account for funds for which there is a specific purpose. All grants received by the Terrebonne Parish School Board are accounted for in a Special Revenue Fund.



The graph illustrates a summary of the funds received from Local, State and Federal grants. The school system receives 30-35 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.

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.

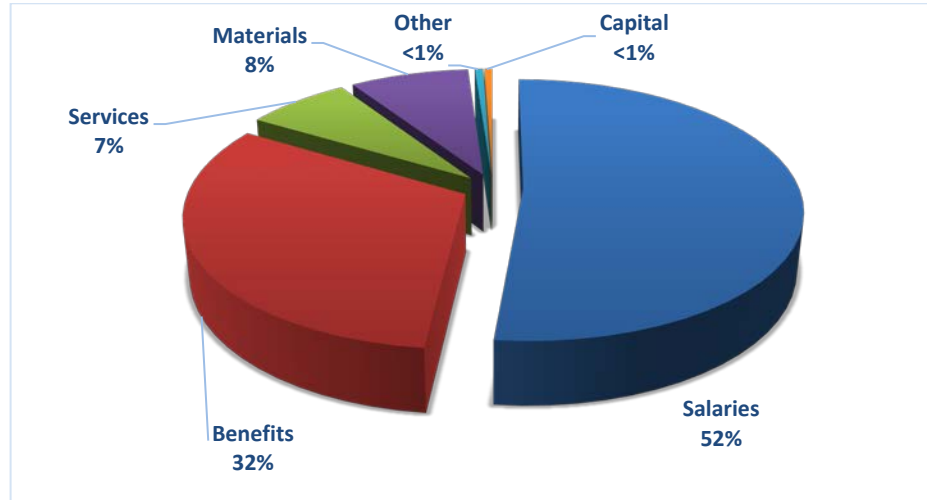
Terrebonne Parish School Board currently levies a total of 9.27 mills, which is the lowest property tax levy of all school systems in Louisiana and well below the average of 40.5 mills levied by school systems across the state.

Property Tax revenues are estimated to be \$8,755,985.

Terrebonne Parish School Board
Financial Section
Fiscal Year 2018/2019

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, One Cent Sales Tax Fund, 1/2 Cent Sales Tax Fund, Child Nutrition Program (CNP) Fund, and most Special Revenue Funds and make up 84% 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

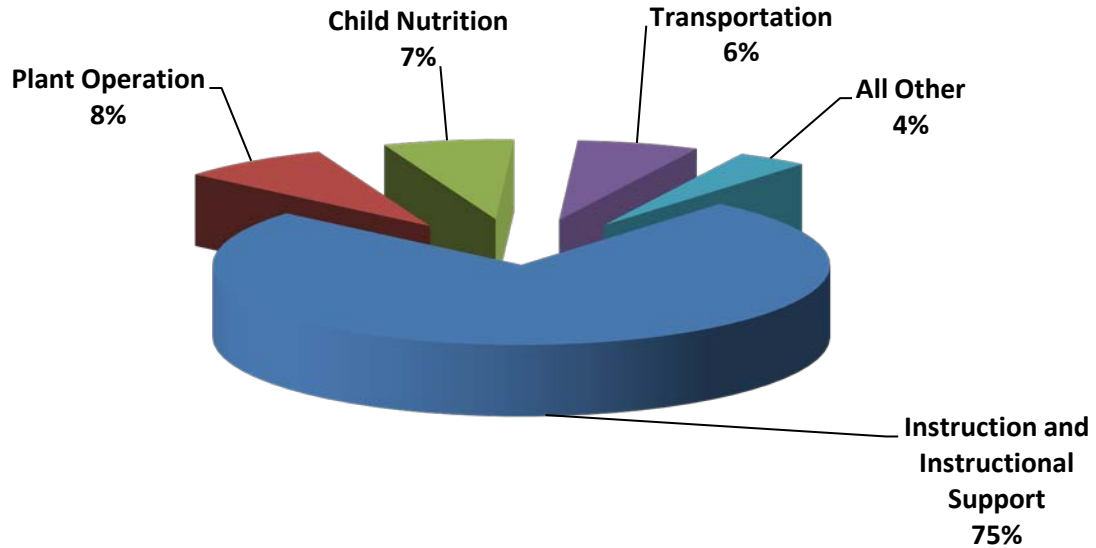
Capital expenditures include the purchase of all items with a cost of \$5,000 or more. Capital also includes any building or land improvements such as roof replacements, driveways and parking lots, and air conditioning or heating replacements.

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 2018/2019

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

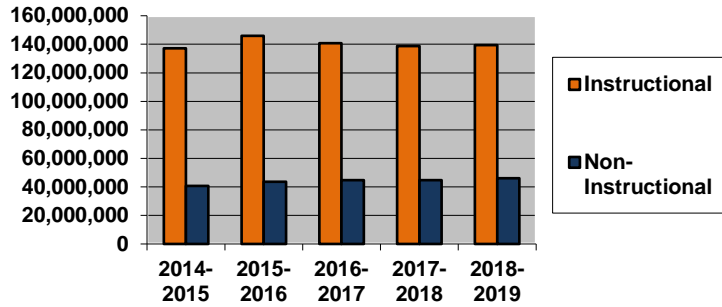
All Other

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

Terrebonne Parish School Board
Financial Section
Fiscal Year 2018/2019

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.

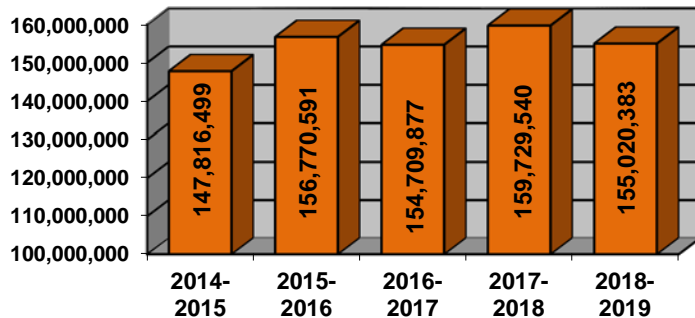
Instructional and Instructional Support expenditures include such areas as regular and special education, career & technical education, driver education, special programs, other instructional programs, counselors, librarians, and school administration.

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 2018/2019 is 2,298. 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 2017/2018 revised budget and the 2018/2019 original budget for salaries and benefits. The total budget for salaries and benefits for 2018/2019, for all funds, is \$155,020,383.

Terrebonne Parish School Board
Financial Section
Fiscal Year 2018/2019

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 2018/2019. 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 into the 2018/2019 school year, with the new school scheduled to open in the winter of 2018.

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.

Louisiana Revised Statute provides that political subdivisions may issue bonds up to ten percent (10%) of their assessed valuation. A second statute grants to school boards an exception to the general debt limitation for certain purposes, if the aggregate for all purposes is determined at the time of issuance of the bonds not to exceed 25 percent of the assessed valuation of the parish. The debt outstanding by Terrebonne Parish School Board is approximately 4% of assessed value, well below the established 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.

Terrebonne Parish School Board
Financial Section
Fiscal Year 2018/2019

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 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 2018/2019

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 2018/2019 Ending Fund Balance of all Governmental Funds, by Fund Balance Classifications, is as follows:

Fund Classification	Ending Balance at June 30, 2019
Non-spendable	\$1,442,695
Restricted	11,845,469
Committed	436,795
Assigned	1,383,080
Unassigned	12,208,978
Total Ending Fund Balance	\$27,317,017

Terrebonne Parish School Board
 Changes in Personnel
 Fiscal Year 2018/2019

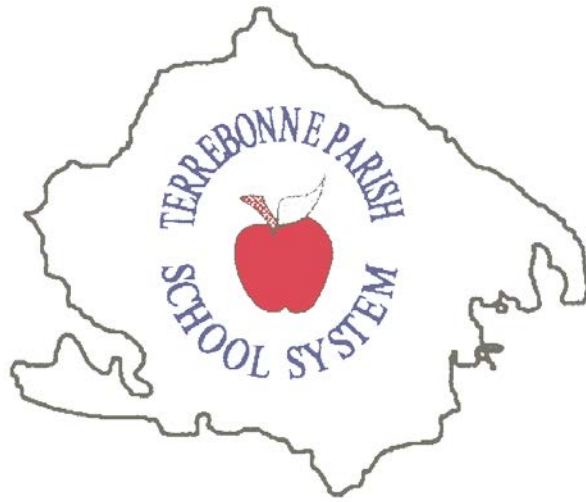
General Fund Full-Time Positions		
Added Positions		
<u>Instructional</u>		
1	SELF-CONTAINED/RESOURCE TEACHER	GENERAL FUND
1	IN-SCHOOL INTERVENTION TEACHER	GENERAL FUND
1	EL TEACHER	GENERAL FUND
1	LEAD TEACHER	GENERAL FUND
1	ASSISTANT PRINCIPAL	GENERAL FUND
<u>Non-Instructional</u>		
1	GENERAL MAINTENANCE TECHNICIAN	GENERAL FUND
3	SPECIAL EDUCATION BUS DRIVERS	GENERAL FUND
9	TOTAL FULL-TIME POSITIONS ADDED	
Closed Positions		
<u>Instructional</u>		
3	KINDERGARTEN TEACHERS	GENERAL FUND
1	ELEMENTARY TEACHER	GENERAL FUND
16	SECONDARY TEACHERS	GENERAL FUND
2	SUPPORT (INCLUSION) TEACHERS	GENERAL FUND
1	PRESCHOOL TEACHER	GENERAL FUND
1	SECONDARY INSTRUMENTAL/VOCAL TEACHER	GENERAL FUND
2	ALTERNATIVE PROGRAM TEACHERS	GENERAL FUND
<u>Non-Instructional</u>		
1	NURSING ASSISTANT	GENERAL FUND
2	REGULAR BUS DRIVERS	GENERAL FUND
29	TOTAL FULL-TIME POSITIONS CLOSED	

Terrebonne Parish School Board
 Changes in Personnel
 Fiscal Year 2018/2019

Special Revenue Funds Full-Time Positions		
Added Positions		
<u>Instructional</u>		
1	CLASS-SIZE REDUCTION TEACHER	TITLE I FUND
1	INTERVENTIONIST	TITLE I FUND
2	PRE K TEACHERS	TANF FUND
 <u>Non-Instructional</u>		
2	PRE-K PARAPROFESSIONALS	TANF FUND
1	PARAPROFESSIONAL	TITLE IV FUND
3	SPECIAL ED BUS ATTENDANTS	IDEA FUND
10	TOTAL FULL-TIME POSITIONS ADDED	
Closed Positions		
<u>Non-Instructional</u>		
1	CHILD NUTRITION PROGRAM TECHNICIAN	CHILD NUTRITION
1	PARAPROFESSIONAL	TITLE 1 FUND
2	TOTAL FULL-TIME POSITIONS CLOSED	

Terrebonne Parish School Board
 Changes in Personnel
 Fiscal Year 2018/2019

Part-Time Positions			
Added Positions			
1	PART-TIME SPECIAL ED TEACHER		GENERAL FUND
4	PART-TIME CAFETERIA WORKERS		CHILD NUTRITION
5	TOTAL PART-TIME POSITIONS ADDED		
Closed Positions			
3	PART-TIME HOMEBOUND TEACHERS		GENERAL FUND
1	PART-TIME GIFTED TEACHER		GENERAL FUND
1	PART-TIME CLERICAL		GENERAL FUND
1	PART-TIME NON-PUBLIC TEACHER		TITLE I FUND
6	TOTAL PART-TIME POSITIONS CLOSED		
Changes in Funding Source			
		FY18 Source Fund	FY19 Source Fund
1	PART TIME TEACHER	TITLE III FUND	TITLE I FUND



Terrebonne Parish School Board
 Staffing - Full-Time Employees
 Fiscal Year 2018/2019

FUND NUMBER	FUND NAME	BUDGET 2018/2019
110	GENERAL OPERATING FUND	1,761
150	CHILD NUTRITION PROGRAM FUND	150
220	ESSA TITLE I FUND	89
230	ESSA TITLE I - MIGRANT EDUCATION	2
240	US DEPT. OF HEALTH AND HUMAN SERVICES - TANF	23
310	ESSA TITLE III FUND	2
410	ESSA TITLE VI INDIAN EDUCATION FUND	15
490	FEDERAL ADULT EDUCATION FUND	1
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	ESSA TITLE IX FUND	1
590	FEDERAL VOCATIONAL EDUCATION FUND	3
680	STATE ADULT EDUCATION FUND	5
750	SPECIAL EDUCATION - PL101-476 IDEA FUND	63
760	SPECIAL EDUCATION - PL101-476 - IDEA PRESCHOOL FUND	2
TOTAL FULL-TIME EMPLOYEES		2,168

Terrebonne Parish School Board
Staffing - Part-Time Employees
Fiscal Year 2018/2019

FUND NUMBER	FUND NAME	BUDGET 2018/2019
110	GENERAL OPERATING FUND	
	SPECIAL ED TEACHER	1
	HOMEBOUND TEACHER	1
	GIFTED TEACHER	1
	TALENTED TEACHER	2
	NURSING ASSISTANT	30
	LIBRARIAN	1
	BOARD MEMBER	9
	SCHOOL CLERICAL	6
	COE WORKER	6
	CUSTODIAN	1
		58
150	CHILD NUTRITION PROGRAM FUND	
	CAFETERIA WORKER	57
	SATELLITE DRIVER	1
		58
220	ESSA TITLE I FUND	
	TEACHER	5
490	FEDERAL ADULT EDUCATION FUND	
	TEACHER	2
	PARAPROFESSIONAL	5
		7
750	SPECIAL EDUCATION - IDEA FUND	
	PARAPROFESSIONAL	2
	TOTAL PART-TIME EMPLOYEES	130



General Operating Fund



**Terrebonne Parish School Board
General Operating Fund
Fiscal Year 2018/2019**

	2018/2019 Original Budget
Revenues	
Local Revenues	\$18,229,040
State Revenues	<u>93,929,408</u>
Total Revenues	112,158,448
Expenditures	
Salaries	64,037,405
Employee Benefits	46,660,832
Purchased Services	7,823,859
Supplies	4,737,863
Debt Service and Miscellaneous	<u>31,975</u>
Total Expenditures	123,291,934
Other Financing Sources (Uses)	
Other Sources of Funds	16,035,009
Other Uses of Funds	<u>(4,886,735)</u>
Total Other Financing Sources (Uses)	11,148,274
Net Change in Fund Balance	14,788
Fund Balance	
Beginning Fund Balance	12,394,190
Ending Fund Balance	
Committed, Artificial Turf	200,000
Unassigned	<u>12,208,978</u>
Total Ending Balance	<u>\$12,408,978</u>

**Terrebonne Parish School Board
General Operating Fund
Fiscal Year 2018/2019**

	2018/2019 Original Budget
<hr/>	
Revenues	
Local Revenues	\$18,229,040
State Revenues	<u>93,929,408</u>
Total Revenues	112,158,448
 Expenditures	
Instructional	73,224,696
Instructional Support Services	49,012,151
Operation of Non-Instructional Services	<u>1,055,087</u>
Total Expenditures	123,291,934
 Other Financing Sources (Uses)	
Other Sources of Funds	16,035,009
Other Uses of Funds	<u>(4,886,735)</u>
Total Other Financing Sources (Uses)	11,148,274
 Net Change in Fund Balance	14,788
 Fund Balance	
Beginning Fund Balance	12,394,190
 Ending Fund Balance	
Committed, Artificial Turf	200,000
Unassigned	<u>12,208,978</u>
Total Ending Fund Balance	<u>\$12,408,978</u>

**Terrebonne Parish School Board
General Operating Fund
Fiscal Year 2018/2019**

	<u>Actual</u> 2016/2017	<u>Revised</u> Budget 2017/2018	<u>Original</u> Budget 2018/2019
Revenues			
Local Revenues	\$18,812,027	\$17,829,006	\$18,229,040
State Revenues	<u>89,773,740</u>	<u>92,444,408</u>	<u>93,929,408</u>
Total Revenues	108,585,767	110,273,414	112,158,448
Expenditures			
Instructional	73,992,525	75,449,452	73,224,696
Instructional Support Services	46,998,727	49,321,960	49,012,151
Operation of Non-Instructional Services	1,039,322	1,194,798	1,055,087
Facilities Acquisition & Construction Services	<u>146,000</u>	<u>0</u>	<u>0</u>
Total Expenditures	122,176,574	125,966,210	123,291,934
Other Financing Sources (Uses)			
Other Sources of Funds	17,712,491	17,039,339	16,035,009
Other Uses of Funds	<u>(2,248,424)</u>	<u>(2,346,964)</u>	<u>(4,886,735)</u>
Total Other Financing Sources (Uses)	15,464,067	14,692,375	11,148,274
Net Change in Fund Balance	1,873,260	(1,000,421)	14,788
Fund Balance			
Beginning Fund Balance	11,521,351	13,394,611	12,394,190
Ending Fund Balance			
Committed, Artificial Turf	200,000	200,000	200,000
Unassigned	<u>13,194,611</u>	<u>12,194,190</u>	<u>12,208,978</u>
Total Ending Fund Balance	<u>\$13,394,611</u>	<u>\$12,394,190</u>	<u>\$12,408,978</u>

Terrebonne Parish School Board
Houma, LA

Budget Forecast Beyond the Budget Year - General Operating Fund

	<u>Actual</u> <u>2014-2015</u>	<u>Actual</u> <u>2015-2016</u>	<u>Actual</u> <u>2016-2017</u>	<u>Revised</u> <u>Budget</u> <u>2017-2018</u>	<u>Original</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>	<u>Projected</u> <u>Budget</u> <u>2021-2022</u>
Revenue								
Local Sources	\$ 20,339,152	\$ 18,100,325	\$ 18,812,027	\$ 17,829,006	\$ 18,229,040	\$ 18,250,915	\$ 18,272,816	\$ 18,294,743
State Sources	89,068,479	87,315,294	89,773,740	92,444,408	93,929,408	95,103,526	95,921,416	96,871,038
Federal Sources	<u>160,946</u>	<u>803</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues	109,568,577	105,416,422	108,585,767	110,273,414	112,158,448	113,354,441	114,194,232	115,165,781
Expenditures								
Salaries	63,737,810	63,354,523	63,945,670	63,422,815	64,037,405	65,262,581	66,576,544	67,415,646
Employee Benefits	46,557,790	46,141,370	45,932,526	50,435,556	46,660,832	47,742,155	48,110,486	48,677,193
Purchased Services	5,565,273	6,155,301	7,237,589	7,352,792	7,823,859	7,945,663	8,134,735	7,846,281
Supplies	4,829,705	4,841,547	4,862,550	4,694,972	4,737,863	4,810,024	4,802,763	4,858,149
Property	5,812	68,562	172,000	28,200	0	0	0	0
Debt Services and Miscellaneous	<u>95,224</u>	<u>189,762</u>	<u>26,239</u>	<u>31,875</u>	<u>31,975</u>	<u>31,975</u>	<u>31,975</u>	<u>31,975</u>
Total Expenditures	120,791,614	120,751,065	122,176,574	125,966,210	123,291,934	125,792,398	127,656,503	128,829,244
Other Sources of Funds	18,229,551	17,545,619	17,712,491	17,039,339	16,035,009	16,555,672	16,686,986	17,027,982
Other Uses of Funds	<u>(6,359,480)</u>	<u>(4,382,410)</u>	<u>(2,248,424)</u>	<u>(2,346,964)</u>	<u>(4,886,735)</u>	<u>(3,646,915)</u>	<u>(3,124,335)</u>	<u>(2,875,492)</u>
Total Other Sources (Uses)	11,870,071	13,163,209	15,464,067	14,692,375	11,148,274	12,908,757	13,562,651	14,152,490
Net Change in Fund Balance	647,034	(2,171,434)	1,873,260	(1,000,421)	14,788	470,800	100,380	489,027
Fund Balance								
Beginning	13,045,751	13,692,785	11,521,351	13,394,611	12,394,190	12,408,978	12,879,778	12,980,158
Ending Fund Balance								
Committed	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Assigned	1,750,000	0	0	0	0	0	0	0
Unassigned	<u>11,742,785</u>	<u>11,321,351</u>	<u>13,194,611</u>	<u>12,194,190</u>	<u>12,208,978</u>	<u>12,679,778</u>	<u>12,780,158</u>	<u>13,269,185</u>
Total Ending Fund Balance	<u>\$ 13,692,785</u>	<u>\$ 11,521,351</u>	<u>\$ 13,394,611</u>	<u>\$ 12,394,190</u>	<u>\$ 12,408,978</u>	<u>\$ 12,879,778</u>	<u>\$ 12,980,158</u>	<u>\$ 13,469,185</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
General Operating Fund
Fiscal Year 2018/2019

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 2018/2019

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
 State Revenues
 Fiscal Year 2018/2019

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
110-0000-531100-000-000-000-00-000-0000	Minimum Foundation Prog (MFP)	\$89,001,894	\$92,157,708	\$93,630,708
110-0000-531200-000-000-000-00-000-0000	S16 Fund Interest	0	18,700	18,700
110-0000-531900-000-000-000-00-000-0000	Other Unrestricted Revenues	493,422	0	0
110-0000-532300-000-000-000-00-000-0000	PIP-Prof Improvement Program	46,713	48,200	48,200
110-0000-538100-000-000-000-00-000-0000	Revenue Sharing--Constitut. Tax	91,524	87,000	91,000
110-0000-538150-000-000-000-00-000-0000	Revenue Sharing--Spec Maint. Tax	128,275	120,000	128,000
110-0000-539100-000-000-000-00-000-0000	Employer's Contribution to TRSL	11,912	12,800	12,800
Total State Revenues		\$89,773,740	\$92,444,408	\$93,929,408

Terrebonne Parish School Board
 General Fund Budget
 Other Sources of Funds
 Fiscal Year 2018/2019

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
110-0000-552101-000-000-000-00-000-0000	Indirect Cost - State Grants	\$5,410	\$5,456	\$5,456
110-0000-552102-000-000-000-00-000-0000	Indirect Cost - Federal Grants	1,242,519	1,596,502	1,546,973
110-0000-552201-000-000-000-00-000-0000	Salary & Benefit Transfer	7,739,808	7,746,800	7,745,300
110-0000-552202-000-000-000-00-000-0000	Plant Operation & Maint. Transfer	4,666,338	4,648,081	4,647,180
110-0000-552204-000-000-000-00-000-0000	Support Transfer From Fund 170	2,000,000	2,000,000	2,000,000
110-0000-552206-000-000-000-00-000-0000	Interest Income Transfer	57,018	38,000	40,000
110-0000-552211-000-000-000-00-000-0000	Support Transfer From Fund 180	2,000,000	1,000,000	0
110-0000-553000-000-000-000-00-000-0000	Disposal of Real/Personal Prop	1,398	1,500	50,000
110-0000-553010-000-000-000-00-000-0000	Lost/Damaged Supplies/Equip	0	3,000	100
	Total Other Sources of Funds	\$17,712,491	\$17,039,339	\$16,035,009

Terrebonne Parish School Board
 General Fund Budget
 Fiscal Year 2018/2019

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 2017/2018	Budget 2018/2019	Increase (Decrease)
Kindergarten Teacher	60	57	(3)
Elementary Teacher (1-8)	497	496	(1)
Elementary Computer Lab Teacher	27	27	0
Focus Teacher	1	1	0
Secondary Teacher	172	156	(16)
Secondary Computer Lab Teacher	3	3	0
Total Positions	760	740	(20)

Program Codes:
 075 – Homebound Services
 825 – Susan Komen Grant

Other Codes:
 190 – Social Studies
 260 – Science

Terrebonne Parish School Board
 General Fund Budget
 Regular Education Programs-Function 1100
 Fiscal Year 2018/2019

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
1100 - Regular Programs				
110-1100-612301-000-000-000-00-000-0000	Substitute Teacher	\$1,109,739	\$1,100,000	\$0
110-1100-612901-000-000-000-00-000-0000	Forecast Adjustment	0	(216,000)	(216,000)
110-1100-613041-000-000-000-00-000-0000	Extra Work-Teacher	588	0	0
110-1100-621000-000-000-000-00-000-0000	Group Insurance Expense	31,318	17,800	0
110-1100-622000-000-000-000-00-000-0000	FICA	41,695	40,920	0
110-1100-622500-000-000-xxx-00-000-0000	Medicare Part A Expense	17,332	12,818	1,450
110-1100-623101-000-000-xxx-00-000-0000	Teachers Retirement	110,101	59,584	0
110-1100-625000-000-000-000-00-000-0000	Unemployment Compensation	15,207	25,000	0
110-1100-626001-000-000-xxx-00-000-0000	Workers Comp Insurance	5,001	3,536	0
110-1100-627000-000-000-000-00-000-0000	Group Insurance-Retiree	4,805,351	4,998,389	4,800,000
110-1100-628100-000-000-000-00-000-0000	Sick Leave Severance Pay	86,251	100,000	100,000
110-1100-651063-000-000-190-00-000-0000	Travel-Students	0	1,000	1,000
110-1100-651063-000-000-260-00-000-0000	Travel-Students	10,028	5,000	10,000
110-1100-658201-000-000-000-00-000-0000	Travel-Employee	0	500	100
110-1100-658201-000-075-000-00-000-0000	Travel-Employee	0	1,500	1,500
110-1100-661005-000-000-260-00-000-0000	Instructional Materials	4,575	17,784	1,175
110-1100-661005-000-825-000-00-000-0000	Instructional Materials	689	0	0
110-1100-661038-000-000-000-00-000-0000	Supplies-Science Fair	1,812	2,600	1,500
1105 - Kindergarten				
110-1105-611205-000-000-000-00-000-0000	Kindergarten Teacher	2,327,513	2,222,295	2,153,482
110-1105-611298-000-000-000-00-000-0000	NBC-National Board Certified	9,794	5,000	5,000
110-1105-612301-000-000-000-00-000-0000	Substitute Teacher	0	0	100,000
110-1105-615101-000-000-000-00-000-0000	Performance Pay	0	52,864	55,000
110-1105-615107-000-000-000-00-000-0000	Core Teacher Stipend	30,000	30,000	30,000
110-1105-621000-000-000-000-00-000-0000	Group Insurance Expense	635,278	651,351	573,761
110-1105-622000-000-000-000-00-000-0000	FICA	0	0	3,720
110-1105-622500-000-000-000-00-000-0000	Medicare Part A Expense	31,410	30,885	31,893
110-1105-623101-000-000-000-00-000-0000	Teachers Retirement	579,968	696,432	583,436
110-1105-626001-000-000-000-00-000-0000	Workers Comp Insurance	9,470	9,064	9,151
1110 - Elementary (Grades 1-8)				
110-1110-611208-000-000-000-00-000-0000	Elementary Teacher (1-8)	18,632,580	18,435,331	18,578,618
110-1110-611214-000-000-000-00-000-0000	Part-Time Teacher	35,070	0	0

Terrebonne Parish School Board
 General Fund Budget
 Regular Education Programs-Function 1100
 Fiscal Year 2018/2019

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
110-1110-611224-000-000-000-00-000-0000	Elem Computer Lab Teacher	1,044,694	1,114,717	1,122,544
110-1110-611252-000-000-000-00-000-0000	Focus Teacher	85,474	42,737	42,838
110-1110-611298-000-000-000-00-000-0000	NBC-National Board Certified	44,973	40,000	40,000
110-1110-611299-000-000-000-00-000-0000	PIP-Prof Improvement Prog	8,110	4,472	4,472
110-1110-612211-000-000-000-00-000-0000	Seasonal Teacher	0	3,000	3,000
110-1110-612301-000-000-000-00-000-0000	Substitute Teacher	0	0	700,000
110-1110-613041-000-000-000-00-000-0000	Extra Work-Teacher	11,449	12,000	12,000
110-1110-614001-000-000-000-00-000-0000	Sabbatical Leave	26,327	11,318	11,318
110-1110-615101-000-000-000-00-000-0000	Performance Pay	0	44,209	95,000
110-1110-615103-000-000-000-00-000-0000	Target/Demand Teacher Stipend	290,250	335,000	0
110-1110-615105-000-000-000-00-000-0000	Focus Teacher Stipend	10,000	5,000	5,000
110-1110-615107-000-000-000-00-000-0000	Core Teacher Stipend	204,000	204,000	204,000
110-1110-621000-000-000-000-00-000-0000	Group Insurance Expense	5,044,185	5,347,778	4,962,023
110-1110-622000-000-000-000-00-000-0000	FICA	0	0	26,040
110-1110-622500-000-000-000-00-000-0000	Medicare Part A Expense	279,601	286,321	285,554
110-1110-623101-000-000-000-00-000-0000	Teachers Retirement	5,010,622	5,320,480	5,167,377
110-1110-623300-000-000-000-00-000-0000	LA School Empl Rtmt-LSERS	9,650	0	0
110-1110-623903-000-000-000-00-000-0000	Optional Retirement Expense	15,550	19,129	19,065
110-1110-623905-000-000-000-00-000-0000	LA State Empl Rtmt-LASERS	12,349	12,905	13,051
110-1110-625000-000-000-000-00-000-0000	Unemployment Compensation	0	0	30,000
110-1110-626001-000-000-000-00-000-0000	Workers Comp Insurance	81,575	79,618	82,055
1130 - Secondary (Grades 9-12)				
110-1130-611231-000-000-000-00-000-0000	Secondary Teacher	6,979,918	6,494,083	6,044,192
110-1130-611234-000-000-000-00-000-0000	Secondary Computer Lab Tchr	200,796	123,859	125,369
110-1130-611298-000-000-000-00-000-0000	NBC-National Board Certified	15,000	15,000	15,000
110-1130-611299-000-000-000-00-000-0000	PIP-Prof Improvement Prog	3,508	3,508	3,508
110-1130-612301-000-000-000-00-000-0000	Substitute Teacher	0	0	300,000
110-1130-613041-000-000-000-00-000-0000	Extra Work-Teacher	2,856	5,000	5,000
110-1130-614001-000-000-000-00-000-0000	Sabbatical Leave	36,036	0	0
110-1130-615101-000-000-000-00-000-0000	Performance Pay	595	96,334	150,000
110-1130-615107-000-000-000-00-000-0000	Core Teacher Stipend	60,000	60,000	60,000
110-1130-615111-000-000-000-00-000-0000	AP Teacher Stipend	43,500	30,000	30,000
110-1130-621000-000-000-000-00-000-0000	Group Insurance Expense	1,786,278	1,872,813	1,473,018
110-1130-622000-000-000-000-00-000-0000	FICA	0	0	11,160

Terrebonne Parish School Board
 General Fund Budget
 Regular Education Programs-Function 1100
 Fiscal Year 2018/2019

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
110-1130-622500-000-000-000-00-000-0000	Medicare Part A Expense	99,511	95,506	91,684
110-1130-623101-000-000-000-00-000-0000	Teachers Retirement	1,821,200	1,985,176	1,650,875
110-1130-623300-000-000-000-00-000-0000	LA School Empl Rtmnt-LSERS	8,799	0	0
110-1130-623903-000-000-000-00-000-0000	Optional Retirement Expense	9,251	0	0
110-1130-626001-000-000-000-00-000-0000	Workers Comp Insurance	29,367	26,765	26,323
	Total Regular Programs	\$51,806,194	\$51,994,381	\$49,636,252

Terrebonne Parish School Board
General Fund Budget
Fiscal Year 2018/2019

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 2017/2018	Budget 2018/2019	Increase (Decrease)
Self-Contained/Resource Teacher	46	47	1
Support (Inclusion) Teacher	83	81	(2)
Special Ed Part Time Teacher	0	1	1
Special Ed Paraprofessional	102	102	0
Adaptive PE Teacher	6	6	0
Homebound Teacher	3	3	0
Part Time Homebound Teacher	4	1	(3)
Early Steps Teacher	1	1	0
Preschool Teacher	17	16	(1)
Preschool Paraprofessional	12	12	0
Gifted Teacher	22	22	0
Part Time Gifted Teacher	2	1	(1)
Talented Teacher	2	2	0
Part Time Talented Teacher	2	2	0
Total Positions	302	297	(5)

Program Codes:
075 – Homebound Services

Terrebonne Parish School Board
 General Fund Budget
 Special Education Programs-Function 1200
 Fiscal Year 2018/2019

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
1210 - Special Education				
110-1210-612301-000-000-000-00-000-0000	Substitute Teacher	\$137,864	\$80,000	\$0
110-1210-612301-012-000-000-00-000-0000	Substitute Teacher	1,090	2,000	0
110-1210-612431-000-000-000-00-000-0000	Substitute Paraprofessional	44,778	35,000	0
110-1210-612901-000-000-000-00-000-0000	Forecast Adjustment	0	(99,000)	(99,000)
110-1210-621000-000-000-000-00-000-0000	Group Insurance Expense	8,597	0	0
110-1210-622000-xxx-000-000-00-000-0000	FICA	8,042	3,038	0
110-1210-622500-xxx-000-000-00-000-0000	Medicare Part A Expense	3,150	247	174
110-1210-623101-xxx-000-000-00-000-0000	Teachers Retirement	13,635	0	0
110-1210-625000-xxx-000-000-00-000-0000	Unemployment Compensation	0	7,500	0
110-1210-626001-xxx-000-000-00-000-0000	Workers Comp Insurance	735	68	0
110-1210-627000-000-000-000-00-000-0000	Group Insurance-Retiree	933,983	1,260,904	960,000
110-1210-628100-000-000-000-00-000-0000	Sick Leave Severance Pay	33,914	12,000	12,000
110-1210-656100-000-000-000-00-000-0000	Tuition-Other Parishes	9,407	0	0
110-1210-658201-000-000-000-00-000-0000	Travel-Employee	13,475	11,000	12,000
110-1210-658201-000-075-000-00-000-0000	Travel-Employee	10,145	6,000	10,000
1211 - Special Education: Classroom Teacher				
110-1211-611214-000-000-000-00-000-0000	Part-Time Teacher	0	0	12,740
110-1211-611214-000-075-000-00-000-0000	Part-Time Homebound Teacher	53,757	66,152	20,384
110-1211-611241-000-000-000-00-000-0000	Special Education Teacher	1,902,358	1,775,849	1,824,171
110-1211-611241-012-000-000-00-000-0000	Special Education Teacher	28,341	28,339	28,341
110-1211-611241-048-000-000-00-000-0000	Special Education Teacher	46,755	46,756	46,756
110-1211-611243-000-075-000-00-000-0000	Homebound Teacher	126,854	127,844	128,781
110-1211-611298-000-000-000-00-000-0000	NBC-National Board Certified	5,000	5,000	5,000
110-1211-611299-000-000-000-00-000-0000	PIP-Prof Improvement Prog	13,574	12,932	12,932
110-1211-611501-000-000-000-00-000-0000	Paraprofessional	1,217,200	978,779	1,502,518
110-1211-611501-012-000-000-00-000-0000	Paraprofessional	15,708	28,944	29,504
110-1211-612301-000-000-000-00-000-0000	Substitute Teacher	0	0	40,000
110-1211-612301-012-000-000-00-000-0000	Substitute Teacher	0	0	2,000
110-1211-612431-000-000-000-00-000-0000	Substitute Paraprofessional	0	0	45,000
110-1211-615101-000-000-000-00-000-0000	Performance Pay	11,839	17,503	50,000
110-1211-615103-000-000-000-00-000-0000	Target/Demand Teacher Stipend	30,000	25,000	0
110-1211-615107-000-000-000-00-000-0000	Core Teacher Stipend	20,000	20,000	20,000
110-1211-621000-xxx-xxx-000-00-000-0000	Group Insurance Expense	1,208,882	1,476,594	1,317,003

Terrebonne Parish School Board
 General Fund Budget
 Special Education Programs-Function 1200
 Fiscal Year 2018/2019

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
110-1211-622000-xxx-000-xxx-00-000-0000	FICA	701	0	5,143
110-1211-622500-xxx-xxx-000-00-000-0000	Medicare Part A Expense	46,724	43,109	50,003
110-1211-623101-xxx-xxx-000-00-000-0000	Teachers Retirement	851,147	916,349	928,350
110-1211-623300-xxx-000-000-00-000-0000	LA School Empl Rtmt-LSERS	8,360	8,529	8,658
110-1211-625000-000-000-000-00-000-0000	Unemployment Compensation	0	0	7,500
110-1211-626001-xxx-xxx-000-00-000-0000	Workers Comp Insurance	13,613	13,028	14,769
1212 - Special Education: Inclusion Teacher				
110-1212-611214-000-000-000-00-000-0000	Part-Time Inclusion Teacher	33,275	0	0
110-1212-611240-000-000-000-00-000-0000	Special Ed Support Teacher	2,852,518	3,121,975	3,084,483
110-1212-611240-012-000-000-00-000-0000	Special Ed Support Teacher	42,636	42,737	42,838
110-1212-611299-000-000-000-00-000-0000	PIP-Prof Improvement Prog	4,437	3,187	2,897
110-1212-612301-000-000-000-00-000-0000	Substitute Teacher	0	0	40,000
110-1212-615101-000-000-000-00-000-0000	Performance Pay	0	4,100	40,000
110-1212-615103-000-000-000-00-000-0000	Target/Demand Teacher Stipend	0	10,000	0
110-1212-615107-000-000-000-00-000-0000	Core Teacher Stipend	500	500	500
110-1212-621000-xxx-000-000-00-000-0000	Group Insurance Expense	741,839	918,342	803,930
110-1212-622000-000-000-000-00-000-0000	FICA	0	0	1,488
110-1212-622500-xxx-000-000-00-000-0000	Medicare Part A Expense	40,024	44,283	43,955
110-1212-623101-xxx-000-000-00-000-0000	Teachers Retirement	730,956	902,602	797,061
110-1212-623300-000-000-000-00-000-0000	LA School Empl Rtmt-LSERS	0	16,837	20,499
110-1212-626001-xxx-000-000-00-000-0000	Workers Comp Insurance	11,732	12,661	12,686
1214 - Special Education: APE Teacher				
110-1214-611242-000-000-000-00-000-0000	Adaptive Physical Ed Teacher	234,989	239,512	239,927
110-1214-615101-000-000-000-00-000-0000	Performance Pay	0	0	6,000
110-1214-621000-000-000-000-00-000-0000	Group Insurance Expense	59,272	65,382	59,814
110-1214-622500-000-000-000-00-000-0000	Medicare Part A Expense	3,158	3,227	3,297
110-1214-623101-000-000-000-00-000-0000	Teachers Retirement	60,043	63,711	64,060
110-1214-626001-000-000-000-00-000-0000	Workers Comp Insurance	942	957	957
1216 - Special Education: Pre-School Teacher				
110-1216-611245-000-000-000-00-000-0000	Early Steps Teacher	47,971	48,854	48,955
110-1216-611247-000-000-000-00-000-0000	Sp Ed Non-Cat Preschool Tchr	586,634	436,856	562,461
110-1216-611298-000-000-000-00-000-0000	NBC-National Board Certified	5,000	5,000	5,000

Terrebonne Parish School Board
 General Fund Budget
 Special Education Programs-Function 1200
 Fiscal Year 2018/2019

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
110-1216-611505-000-000-000-00-000-0000	Sp Ed Non-Cat Preschool Para	148,240	104,709	163,300
110-1216-615101-000-000-000-00-000-0000	Performance Pay	1,800	14,222	15,000
110-1216-615107-000-000-000-00-000-0000	Core Teacher Stipend	6,000	6,000	6,000
110-1216-621000-000-000-000-00-000-0000	Group Insurance Expense	247,794	233,849	262,786
110-1216-622500-000-000-000-00-000-0000	Medicare Part A Expense	9,653	8,658	9,726
110-1216-623101-000-000-000-00-000-0000	Teachers Retirement	195,992	149,669	196,706
110-1216-623905-000-000-000-00-000-0000	LA State Empl Rtmt-LASERS	9,912	18,282	18,572
110-1216-626001-000-000-000-00-000-0000	Workers Comp Insurance	3,182	2,444	3,142
1220 - Gifted and Talented				
110-1220-611214-000-000-000-00-000-0000	Part-Time Teacher	74,900	85,587	75,146
110-1220-611281-000-000-000-00-000-0000	Gifted Teacher	832,733	845,359	842,899
110-1220-611283-000-000-000-00-000-0000	Talented Teacher	75,161	76,621	77,003
110-1220-611298-000-000-000-00-000-0000	NBC-National Board Certified	5,000	5,000	5,000
110-1220-612214-000-000-000-00-000-0000	Seasonal Part-Time Teacher	0	0	8,000
110-1220-612301-000-000-000-00-000-0000	Substitute Teacher	25,101	20,000	20,000
110-1220-615101-000-000-000-00-000-0000	Performance Pay	0	33,195	30,000
110-1220-615103-000-000-000-00-000-0000	Target/Demand Teacher Stipend	2,500	0	0
110-1220-615107-000-000-000-00-000-0000	Core Teacher Stipend	10,000	10,500	10,500
110-1220-615111-000-000-000-00-000-0000	AP Teacher Stipend	1,500	1,500	1,500
110-1220-621000-000-000-000-00-000-0000	Group Insurance Expense	188,175	216,515	205,137
110-1220-622000-000-000-000-00-000-0000	FICA	3,976	5,244	3,272
110-1220-622500-000-000-000-00-000-0000	Medicare Part A Expense	13,820	15,172	14,620
110-1220-623101-000-000-000-00-000-0000	Teachers Retirement	233,477	238,528	240,427
110-1220-623903-000-000-000-00-000-0000	Optional Retirement Expense	3,463	9,819	9,870
110-1220-626001-000-000-000-00-000-0000	Workers Comp Insurance	4,108	4,068	4,164
110-1220-627000-000-000-000-00-000-0000	Group Insurance-Retiree	108,677	111,213	112,000
110-1220-628100-000-000-000-00-000-0000	Sick Leave Severance Pay	0	12,000	12,000
110-1220-632032-000-000-000-00-000-0000	Talent Assessment Service	1,486	3,000	0
110-1220-658201-000-000-000-00-000-0000	Travel-Employee	7,755	7,000	8,000
	Total Special Education Programs	\$14,489,959	\$15,088,341	\$15,230,305

Terrebonne Parish School Board
 General Fund Budget
 Fiscal Year 2018/2019

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 2017/2018	Budget 2018/2019	Increase (Decrease)
Family & Consumer Science Teacher	7	7	0
Business Teacher	13	13	0
Health Occupations Teacher	4	4	0
Other Career & Technical Teacher	17	17	0
Total Positions	41	41	0

Terrebonne Parish School Board
 General Fund Budget
 Career Technical Education-Function 1300
 Fiscal Year 2018/2019

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
1300 - Career and Technical Education				
110-1300-612301-000-000-000-00-000-0000	Substitute Teacher	\$61,550	\$40,000	\$0
110-1300-621000-000-000-000-00-000-0000	Group Insurance Expense	9,825	0	0
110-1300-622000-000-000-000-00-000-0000	FICA	1,730	2,480	0
110-1300-622500-000-000-000-00-000-0000	Medicare Part A Expense	999	580	218
110-1300-623101-000-000-000-00-000-0000	Teachers Retirement	8,584	500	0
110-1300-626001-000-000-000-00-000-0000	Workers Comp Insurance	250	160	0
110-1300-627000-000-000-000-00-000-0000	Group Insurance-Retiree	326,976	427,386	330,000
110-1300-628100-000-000-000-00-000-0000	Sick Leave Severance Pay	7,373	1,000	15,000
110-1300-651063-000-000-000-00-000-0000	Travel-Students	14,425	12,000	12,000
1340 - Family and Consumer Sciences				
110-1340-611235-000-000-000-00-000-0000	Family & Consumer Science Tchr	191,927	256,067	259,341
110-1340-612301-000-000-000-00-000-0000	Substitute Teacher	0	0	2,500
110-1340-615101-000-000-000-00-000-0000	Performance Pay	0	14,539	15,000
110-1340-621000-000-000-000-00-000-0000	Group Insurance Expense	60,027	77,733	77,234
110-1340-622500-000-000-000-00-000-0000	Medicare Part A Expense	2,535	3,626	3,698
110-1340-623101-000-000-000-00-000-0000	Teachers Retirement	46,262	68,114	69,509
110-1340-623903-000-000-000-00-000-0000	Optional Retirement Expense	3,328	0	0
110-1340-626001-000-000-000-00-000-0000	Workers Comp Insurance	768	1,023	1,047
1360 - Business and Administration				
110-1360-611237-000-000-000-00-000-0000	Business & Administration Tchr	537,555	495,667	501,198
110-1360-611299-000-000-000-00-000-0000	PIP-Prof Improvement Prog	1,872	1,872	1,872
110-1360-612301-000-000-000-00-000-0000	Substitute Teacher	0	0	7,500
110-1360-615101-000-000-000-00-000-0000	Performance Pay Stipend	0	32,844	30,000
110-1360-621000-000-000-000-00-000-0000	Group Insurance Expense	130,795	131,080	122,150
110-1360-622000-000-000-000-00-000-0000	FICA	0	0	279
110-1360-622500-000-000-000-00-000-0000	Medicare Part A Expense	6,745	6,304	6,905
110-1360-623101-000-000-000-00-000-0000	Teachers Retirement	116,448	120,374	122,574
110-1360-626001-000-000-000-00-000-0000	Workers Comp Insurance	2,158	1,992	2,045
1370 - Health Science				
110-1370-611239-000-000-000-00-000-0000	Health Science Teacher	122,513	196,034	164,798
110-1370-612301-000-000-000-00-000-0000	Substitute Teacher	0	0	10,000

Terrebonne Parish School Board
 General Fund Budget
 Career Technical Education-Function 1300
 Fiscal Year 2018/2019

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
110-1370-621000-000-000-000-000-0000	Group Insurance Expense	28,554	51,840	44,070
110-1370-622000-000-000-000-000-0000	FICA	0	0	372
110-1370-622500-000-000-000-000-0000	Medicare Part A Expense	1,691	2,691	2,376
110-1370-623101-000-000-000-000-0000	Teachers Retirement	21,560	41,957	34,753
110-1370-623905-000-000-000-000-0000	LA State Empl Rtmt-LASERS	13,724	14,516	14,642
110-1370-626001-000-000-000-000-0000	Workers Comp Insurance	490	786	700
1390 - Other Career and Technical Programs				
110-1390-611238-000-000-000-000-0000	Other Career & Technical Tchr	718,066	690,838	727,478
110-1390-611299-000-000-000-000-0000	PIP-Prof Improvement Prog	3,785	3,785	3,785
110-1390-612301-000-000-000-000-0000	Substitute Teacher	0	0	20,000
110-1390-621000-000-000-000-000-0000	Group Insurance Expense	163,561	175,927	176,480
110-1390-622000-000-000-000-000-0000	FICA	0	0	744
110-1390-622500-000-000-000-000-0000	Medicare Part A Expense	9,806	9,465	10,228
110-1390-623101-000-000-000-000-0000	Teachers Retirement	160,606	173,783	197,387
110-1390-623300-000-000-000-000-0000	LA School Empl Rtmt-LSERS	0	12,448	0
110-1390-626001-000-000-000-000-0000	Workers Comp Insurance	2,888	2,778	3,005
Total Career & Technical Education		\$2,779,376	\$3,072,189	\$2,990,888



Terrebonne Parish School Board
 General Fund Budget
 Fiscal Year 2018/2019

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 2017/2018	Budget 2018/2019	Increase (Decrease)
Second. Instrumental/Vocal Teacher	13	12	(1)
Elem. Instrumental Music Teacher	11	11	0
Alternative Programs Teacher	13	11	(2)
In-School Intervention Teacher	7	8	1
Alternative Paraprofessional	1	1	0
Total Positions	45	43	(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 2018/2019

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
1410 - Co-Curricular Activities				
110-1410-611266-000-000-000-000-0000	Sec-Instrumental/Vocal Tchr	\$494,451	\$503,266	\$483,063
110-1410-611267-000-000-000-000-0000	Elem-Instrumental Music Tchr	394,429	400,022	404,059
110-1410-612301-000-000-000-000-0000	Substitute Teacher	10,955	12,000	12,000
110-1410-613053-000-000-000-000-0000	Extra Work Co-Curricular Sponsor	35,250	37,500	37,500
110-1410-615101-000-000-000-000-0000	Performance Pay	0	33,446	36,000
110-1410-621000-000-000-000-000-0000	Group Insurance Expense	198,546	221,768	202,246
110-1410-622000-000-000-000-000-0000	FICA	282	718	446
110-1410-622500-000-000-000-000-0000	Medicare Part A Expense	12,450	13,418	13,778
110-1410-623101-000-000-000-000-0000	Teachers Retirement	202,196	245,444	235,906
110-1410-623300-000-000-000-000-0000	LA School Empl Rtmt-LSERS	82	0	0
110-1410-625000-000-000-000-000-0000	Unemployment Compensation	6,422	2,500	1,000
110-1410-626001-000-000-000-000-0000	Workers Comp Insurance	3,746	3,486	3,744
110-1410-627000-000-000-000-000-0000	Group Insurance-Retiree	66,676	75,435	77,778
110-1410-628100-000-000-000-000-0000	Sick Leave Severance Pay	7,509	10,000	10,000
110-1410-658201-000-000-000-000-0000	Travel-Employee	3,030	2,500	3,000
110-1410-661011-000-000-000-000-0000	Instrumental Music Supplies	11,127	0	0
1420 - Athletics Program				
110-1420-612201-000-000-000-000-0000	CECP Coach/Sponsor	57,268	72,000	72,000
110-1420-613054-000-000-000-000-0000	Extra Work-Athletics/Sponsors	552,900	545,593	523,482
110-1420-613054-020-000-000-000-0000	Extra Work-Athletics/Sponsors	2,488	4,882	4,892
110-1420-613055-000-000-000-000-0000	Extended Season Pay	29,000	25,000	25,000
110-1420-622000-000-000-000-000-0000	FICA	3,374	4,352	4,500
110-1420-622500-xxx-000-000-000-0000	Medicare Part A Expense	8,774	8,849	8,533
110-1420-623101-xxx-000-000-000-0000	Teachers Retirement	144,567	147,770	146,280
110-1420-623903-000-000-000-000-0000	Optional Retirement Expense	672	0	0
110-1420-626001-xxx-000-000-000-0000	Workers Comp Insurance	2,683	2,660	2,577
110-1420-632037-000-000-000-000-0000	Contract Extra Curricular	0	7,500	7,500
110-1420-633564-xxx-000-000-000-0000	Drug Testing-Students	2,930	4,000	4,000
110-1420-658201-000-000-000-000-0000	Travel-Employee	1,605	0	0
110-1420-661052-013-000-000-000-0000	Other Materials & Supplies	35,307	0	0
110-1420-661052-036-000-000-000-0000	Other Materials & Supplies	47,239	0	0
110-1420-673969-000-000-000-000-0000	Athletic Equipment	26,000	0	0
110-1420-681028-000-000-000-000-0000	Dues and Fees	0	450	450

Terrebonne Parish School Board
 General Fund Budget
 Other Instructional Programs-Function 1400
 Fiscal Year 2018/2019

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
1440 - Driver Education Program				
110-1440-613047-000-000-000-00-000-0000	Driver Education Teacher	1,935	0	0
110-1440-622500-000-000-000-00-000-0000	Medicare Part A Expense	28	0	0
110-1440-623101-000-000-000-00-000-0000	Teachers Retirement	493	0	0
110-1440-626001-000-000-000-00-000-0000	Workers Comp Insurance	8	0	0
110-1440-653033-000-000-000-00-000-0000	Data Plan	878	0	0
110-1440-661005-000-000-000-00-000-0000	Instructional Materials	0	0	0
110-1440-662625-000-000-000-00-000-0000	Gasoline & Diesel Fuel	725	0	0
1460 - After School Programs				
110-1460-613001-000-000-720-00-000-0000	Extra Work-Paraprofessional	1,050	0	0
110-1460-613041-022-340-000-00-000-0000	Extra Work-Teacher	0	35,000	35,000
110-1460-613041-039-340-000-00-000-0000	Extra Work-Teacher	0	0	35,000
110-1460-613048-000-000-720-00-000-0000	Remediation Teacher	96,801	100,000	100,000
110-1460-613049-000-070-000-00-000-0000	Saturday Suspension Teacher	37,349	50,000	50,000
110-1460-661005-022-340-000-00-000-0000	Instructional Materials	0	2,000	500
110-1460-661005-039-340-000-00-000-0000	Instructional Materials	0	0	2,000
110-1460-622000-000-xxx-xxx-00-000-0000	FICA	277	300	100
110-1460-622500-000-xxx-xxx-00-000-0000	Medicare Part A Expense	1,758	2,683	3,191
110-1460-623101-000-xxx-xxx-00-000-0000	Teachers Retirement	29,909	49,210	58,740
110-1460-623300-000-xxx-000-00-000-0000	LA School Empl Rtmt-LSERS	31	0	0
110-1460-623903-000-000-xxx-00-000-0000	Optional Retirement Expense	207	0	0
110-1460-626001-000-xxx-xxx-00-000-0000	Workers Comp Insurance	541	740	880
1470 - Summer School Programs				
110-1470-613042-000-000-740-00-000-0000	Summer Program Teacher	10,836	15,000	148,100
110-1470-622500-000-000-740-00-000-0000	Medicare Part A Expense	157	218	2,148
110-1470-623101-000-000-740-00-000-0000	Teachers Retirement	2,763	4,788	39,543
110-1470-626001-000-000-740-00-000-0000	Workers Comp Insurance	43	72	592
1480 - Alternative Program				
110-1480-611262-000-000-000-00-000-0000	Alternative Program Teacher	46,026	45,002	45,002
110-1480-611262-012-000-000-00-000-0000	Alternative Program Teacher	299,714	388,218	366,593
110-1480-611262-048-000-000-00-000-0000	Alternative Program Teacher	71,582	83,808	84,005
110-1480-611264-000-000-000-00-000-0000	In-School Intervention Teacher	236,280	240,388	269,409

Terrebonne Parish School Board
 General Fund Budget
 Fiscal Year 2018/2019

Special Programs			
<p>Special Programs includes activities primarily for students having special needs.</p> <p>Every Student Succeeds Act (ESSA) – 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 2017/2018	Budget 2018/2019	Increase (Decrease)
EL Teacher	3	4	1
Total Positions	3	4	1

Terrebonne Parish School Board
 General Fund Budget
 Special Programs-Function 1500
 Fiscal Year 2018/2019

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
1510 - Every Student Succeeds Act (ESSA)				
110-1510-615101-000-000-000-000-0000	Performance Pay	\$4,187	\$2,397	\$12,000
110-1510-615103-000-000-000-000-0000	Target/Demand Teacher Stipend	45,000	30,000	0
110-1510-615107-000-000-000-000-0000	Core Teacher Stipend	7,500	8,000	8,000
110-1510-621000-000-000-000-000-0000	Group Insurance Expense	285	0	0
110-1510-622500-000-000-000-000-0000	Medicare Part A Expense	788	586	290
110-1510-623101-000-000-000-000-0000	Teachers Retirement	13,388	14,098	2,136
110-1510-626001-000-000-000-000-0000	Workers Comp Insurance	210	152	32
110-1510-627000-000-000-000-000-0000	Group Insurance-Retiree	417,889	512,531	425,000
110-1510-628100-000-000-000-000-0000	Sick Leave Severance Pay	0	2,000	0
1520 - English Language Acquisition				
110-1520-611255-000-000-000-000-0000	EL Teacher	122,968	124,172	157,645
110-1520-621000-000-000-000-000-0000	Group Insurance Expense	18,392	19,926	25,878
110-1520-622500-000-000-000-000-0000	Medicare Part A Expense	1,725	1,755	2,226
110-1520-623101-000-000-000-000-0000	Teachers Retirement	31,357	33,030	42,091
110-1520-626001-000-000-000-000-0000	Workers Comp Insurance	492	497	631
110-1520-658201-000-000-000-000-0000	Travel-Employee	1,328	1,200	1,500
1530 - Pre-Kindergarten Programs				
110-1530-611298-000-000-000-000-0000	NBC-National Board Certified	9,959	15,000	15,000
110-1530-615101-000-000-000-000-0000	Performance Pay	7,462	37,365	36,000
110-1530-615107-000-000-000-000-0000	Core Teacher Stipend	23,500	23,500	23,500
110-1530-615107-000-000-000-000-0000	Group Insurance Expense	1,070	0	0
110-1530-622500-000-000-000-000-0000	Medicare Part A Expense	718	1,277	1,276
110-1530-623101-000-000-000-000-0000	Teachers Retirement	8,150	14,233	10,279
110-1530-626001-000-000-000-000-0000	Workers Comp Insurance	134	213	155
110-1530-627000-000-000-000-000-0000	Group Insurance-Retiree	293,894	311,106	312,000
110-1530-628100-000-000-000-000-0000	Sick Leave Severance Pay	11,641	15,000	15,000
	Total Special Programs	\$1,022,037	\$1,168,038	\$1,090,639

Terrebonne Parish School Board
General Fund Budget
Fiscal Year 2018/2019

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 2018/2019

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
110-1600-615107-000-000-000-00-000-0000	Core Teacher Stipend	\$1,500	\$1,500	\$1,500
110-1600-622500-000-000-000-00-000-0000	Medicare Part A	21	22	138
110-1600-623101-000-000-000-00-000-0000	Teachers Retirement	383	399	401
110-1600-625000-000-000-000-00-000-0000	Unemployment Compensation	0	2,000	2,000
110-1600-626001-000-000-000-00-000-0000	Workers Comp Insurance	6	6	6
110-1600-627000-000-000-000-00-000-0000	Group Insurance-Retiree	64,483	64,801	65,000
110-1600-628100-000-000-000-00-000-0000	Sick Leave Severance Pay	0	8,000	8,000
Total Adult Education & Literacy Program		\$66,393	\$76,728	\$77,045

Terrebonne Parish School Board
General Fund Budget
Fiscal Year 2018/2019

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.

Terrebonne Parish School Board
 General Fund Budget
 Fiscal Year 2018/2019

Personnel Roster			
Position	Revised Budget 2017/2018	Budget 2018/2019	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	5	4	(1)
Part-Time Nursing Assistant	30	30	0
Psychologist	8	8	0
Educational Diagnostician	9	9	0
Speech Therapist/Pathologist	16	16	0
Speech Therapy Assistant	10	10	0
Audiologist	1	1	0
Special Education Interpreter	3	3	0
Total Positions	138	137	(1)

Terrebonne Parish School Board
 General Fund Budget
 Pupil Support Services-Function 2100
 Fiscal Year 2018/2019

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
2110 - Attendance & Social Work Services				
110-2110-627000-000-000-000-000-0000	Group Insurance-Retiree	\$19,122	\$19,766	\$19,950
110-2110-644230-000-000-000-00-000-0000	Copy Equipment Rental	258	1,000	1,000
110-2110-653032-000-000-000-00-000-0000	Cellular Telephone Expense	617	1,600	1,000
110-2110-655001-000-000-000-00-000-0000	Forms Printing	15,699	17,000	17,000
110-2110-658201-000-000-000-00-000-0000	Travel-Employee	6,864	5,000	6,000
110-2110-661050-000-000-000-00-000-0000	General Office Supplies	533	1,000	1,000
2111 - Supervision-Attendance/Social Work				
110-2111-611116-000-000-000-00-000-0000	Supervisor-Child Welfare	164,347	165,799	167,250
110-2111-611401-000-000-000-00-000-0000	Clerical/Secretarial	47,686	48,085	48,284
110-2111-612205-000-000-000-00-000-0000	Part-Time Seasonal Clerical	2,293	2,500	2,500
110-2111-613008-000-000-000-00-000-0000	Extra Work-Clerical	0	600	600
110-2111-621000-000-000-000-00-000-0000	Group Insurance Expense	38,716	41,943	38,717
110-2111-622000-000-000-000-00-000-0000	FICA	44	81	155
110-2111-622500-000-000-000-00-000-0000	Medicare Part A Expense	2,959	2,967	3,016
110-2111-623101-000-000-000-00-000-0000	Teachers Retirement	54,471	57,718	57,708
110-2111-626001-000-000-000-00-000-0000	Workers Comp Insurance	857	856	871
2120 - Guidance Services				
110-2120-612413-000-000-000-00-000-0000	Substitute Guidance Counselor	0	1,000	0
110-2120-612433-000-000-000-00-000-0000	Substitute Secretary/Clerical	5,352	2,500	0
110-2120-622000-000-000-000-00-000-0000	FICA	332	217	0
110-2120-622500-000-000-000-00-000-0000	Medicare Part A Expense	78	50	0
110-2120-626001-000-000-000-00-000-0000	Workers Comp Insurance	21	14	0
110-2120-627000-000-000-000-00-000-0000	Group Insurance-Retiree	325,070	436,019	339,150
110-2120-658201-000-000-000-00-000-0000	Travel-Employee	54	50	50
2122 - Counseling Services				
110-2122-611305-000-000-000-00-000-0000	Guidance Counselor	1,658,567	1,635,609	1,650,324
110-2122-611398-000-000-000-00-000-0000	NBC-National Board Certified	75,001	70,000	70,000
110-2122-611409-000-000-000-00-000-0000	Guidance Secretary	103,795	104,260	105,880
110-2122-612413-000-000-000-00-000-0000	Substitute Guidance Counselor	0	0	1,000
110-2122-612433-000-000-000-00-000-0000	Substitute Secretary/Clerical	0	0	2,500
110-2122-615101-000-000-000-00-000-0000	Performance Pay	1,200	46,299	45,000

Terrebonne Parish School Board
 General Fund Budget
 Pupil Support Services-Function 2100
 Fiscal Year 2018/2019

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
110-2122-621000-000-000-000-000-0000	Group Insurance Expense	390,113	442,418	425,275
110-2122-622000-000-000-000-000-0000	FICA	0	0	217
110-2122-622500-000-000-000-000-0000	Medicare Part A Expense	25,106	25,717	26,229
110-2122-623101-000-000-000-000-0000	Teachers Retirement	427,823	431,097	400,096
110-2122-623905-000-000-000-000-0000	La State Empl Rtmt-LASERS	16,126	16,943	17,260
110-2122-626001-000-000-000-000-0000	Workers Comp Insurance	7,350	7,407	7,319
110-2122-628100-000-000-000-000-0000	Sick Leave Severance Pay	17,377	20,000	20,000
2130 - Health Services				
110-2130-612425-000-000-000-000-0000	Substitute Health Nurse	13,911	24,000	0
110-2130-622000-000-000-000-000-0000	FICA	862	1,488	0
110-2130-622500-000-000-000-000-0000	Medicare Part A Expense	202	348	0
110-2130-626001-000-000-000-000-0000	Workers Comp Insurance	56	96	0
110-2130-627000-000-000-000-000-0000	Group Insurance-Retiree	31,870	32,943	33,250
110-2130-628100-000-000-000-000-0000	Sick Leave Severance Pay	0	3,000	0
110-2130-643018-000-000-000-000-0000	Equipment Repair Service	2,429	2,300	2,300
110-2130-653032-000-000-000-000-0000	Cellular Telephone Expense	3,412	5,000	4,000
110-2130-658201-000-000-000-000-0000	Travel-Employee	9,751	9,500	11,000
110-2130-661048-000-000-000-000-0000	Health Supplies	18,822	15,000	15,000
110-2130-661050-000-000-000-000-0000	General Office Supplies	0	100	100
2131 - Supervision of Health Services				
110-2131-611144-000-000-000-000-0000	Nurse Coordinator	44,110	44,214	49,307
110-2131-621000-000-000-000-000-0000	Group Insurance Expense	10,073	10,616	10,906
110-2131-622500-000-000-000-000-0000	Medicare Part A Expense	558	563	624
110-2131-623101-000-000-000-000-0000	Teachers Retirement	11,248	11,761	13,165
110-2131-626001-000-000-000-000-0000	Workers Comp Insurance	176	177	197
2134 - Nursing Services				
110-2134-611601-000-000-000-000-0000	Nursing Assistant	51,148	64,423	53,737
110-2134-611602-000-000-000-000-0000	Part-Time Nursing Assistant	197,955	211,280	200,240
110-2134-611841-000-000-000-000-0000	Health Nurse	226,179	230,749	224,213
110-2134-612425-000-000-000-000-0000	Substitute Health Nurse	0	0	24,000
110-2134-612429-000-000-000-000-0000	Substitute Nursing Assistant	374	600	600
110-2134-613057-000-000-000-000-0000	Extra Work-Nurse	5,649	5,500	5,500

Terrebonne Parish School Board
 General Fund Budget
 Pupil Support Services-Function 2100
 Fiscal Year 2018/2019

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
110-2134-615101-000-000-000-00-000-0000	Performance Pay Stipend	2,324	3,363	3,500
110-2134-621000-000-000-000-00-000-0000	Group Insurance Expense	87,261	101,748	87,053
110-2134-622000-000-000-xxx-00-000-0000	FICA	12,403	12,644	13,931
110-2134-622500-000-000-xxx-00-000-0000	Medicare Part A Expense	6,904	6,994	7,319
110-2134-623101-000-000-xxx-00-000-0000	Teachers Retirement	72,907	78,612	75,683
110-2134-626001-000-000-xxx-00-000-0000	Workers Comp Insurance	1,925	1,928	2000
110-2134-633534-000-000-000-00-000-0000	Contract Nursing Services	0	12,000	50000
2140 - Psychological & Educational Services				
110-2140-627000-000-000-000-00-000-0000	Group Insurance-Retiree	76,487	79,064	79,800
2142 - Psychological Testing Services				
110-2142-611325-000-000-000-00-000-0000	Psychologist	225,762	233,522	234,693
110-2142-621000-000-000-000-00-000-0000	Group Insurance Expense	52,900	57,608	50,211
110-2142-622500-000-000-000-00-000-0000	Medicare Part A Expense	3,057	3,179	3,207
110-2142-623101-000-000-000-00-000-0000	Teachers Retirement	51,447	54,920	55,439
110-2142-626001-000-000-000-00-000-0000	Workers Comp Insurance	903	934	939
2145 - Educational Diagnostic Services				
110-2145-611331-000-000-000-00-000-0000	Educational Diagnostician	285,837	232,906	233,839
110-2145-611399-000-000-000-00-000-0000	PIP-Prof Improvement Prog	1,569	1,591	1,591
110-2145-621000-000-000-000-00-000-0000	Group Insurance Expense	59,006	56,896	50,714
110-2145-622500-000-000-000-00-000-0000	Medicare Part A Expense	3,438	2,917	2,719
110-2145-623101-000-000-000-00-000-0000	Teachers Retirement	59,350	54,989	48,215
110-2145-626001-000-000-000-00-000-0000	Workers Comp Insurance	1,150	938	941
110-2145-628100-000-000-000-00-000-0000	Sick Leave Severance Pay	15,411	15,000	15,000
2150 - Speech Pathology & Audiology Services				
110-2150-612417-000-000-000-00-000-0000	Substitute Speech Therapist	35,784	1,000	0
110-2150-612431-000-000-000-00-000-0000	Substitute Paraprofessional	112	0	0
110-2150-613002-000-000-000-00-000-0000	Extra Work-Interpreter	0	500	500
110-2150-622000-000-000-000-00-000-0000	FICA	7	62	0
110-2150-622500-000-000-000-00-000-0000	Medicare Part A Expense	520	22	0
110-2150-623101-000-000-000-00-000-0000	Teachers Retirement	9,125	133	134
110-2150-626001-000-000-000-00-000-0000	Workers Comp Insurance	144	6	0

Terrebonne Parish School Board
 General Fund Budget
 Pupil Support Services-Function 2100
 Fiscal Year 2018/2019

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
110-2150-627000-000-000-000-000-0000	Group Insurance-Retiree	140,226	144,949	146,300
110-2150-658201-000-000-000-000-0000	Travel-Expense	6,905	5,000	7,000
2152 - Speech Pathology/Therapy Services				
110-2152-611301-000-000-000-000-0000	Speech Therapist	407,073	425,192	429,579
110-2152-611303-000-000-000-000-0000	Speech Therapist Assistant	395,331	404,216	407,950
110-2152-611329-000-000-000-000-0000	Qualified Exm/Speech Pathologist	163,671	165,824	167,083
110-2152-612417-000-000-000-000-0000	Substitute Speech Therapist	0	0	1,000
110-2152-615101-000-000-000-000-0000	Performance Pay	0	11,382	12,000
110-2152-621000-000-000-000-000-0000	Group Insurance Expense	247,026	265,736	248,059
110-2152-622000-000-000-000-000-0000	FICA	0	0	62
110-2152-622500-000-000-000-000-0000	Medicare Part A Expense	13,259	14,171	14,011
110-2152-623101-000-000-000-000-0000	Teachers Retirement	248,250	260,473	268,231
110-2152-626001-000-000-000-000-0000	Workers Comp Insurance	3,865	3,853	3,891
110-2152-628100-000-000-000-000-0000	Sick Leave Severance Pay	0	2,000	0
2153 - Audiology Services				
110-2153-611337-000-000-000-000-0000	Audiologist	27,274	27,273	27,451
110-2153-621000-000-000-000-000-0000	Group Insurance Expense	4,168	4,509	4,108
110-2153-622500-000-000-000-000-0000	Medicare Part A Expense	387	390	389
110-2153-623101-000-000-000-000-0000	Teachers Retirement	6,955	7,255	4,030
110-2153-626001-000-000-000-000-0000	Workers Comp Insurance	109	109	110
2154 - Interpretive Services				
110-2154-611903-000-000-000-000-0000	Special Education Interpreter	49,132	49,520	50,631
110-2154-615101-000-000-000-000-0000	Performance Pay	315	1,197	1,200
110-2154-621000-000-000-000-000-0000	Group Insurance Expense	27,588	46,891	25,878
110-2154-622500-000-000-xxx-00-000-0000	Medicare Part A Expense	655	670	694
110-2154-623101-000-000-xxx-00-000-0000	Teachers Retirement	12,529	13,173	13,520
110-2154-626001-000-000-xxx-00-000-0000	Workers Comp Insurance	197	197	203
2180 - Parental/Family Involvement				
110-2180-622500-000-000-000-000-0000	Medicare Part A Expense	0	102	0
110-2180-628100-000-000-000-000-0000	Sick Leave Severance Pay	0	7,000	0

Terrebonne Parish School Board
 General Fund Budget
 Pupil Support Services-Function 2100
 Fiscal Year 2018/2019

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
2190 - Other Pupil Support Services				
110-2190-611355-000-000-000-00-000-0000	Instructional Technology Specialist	51,783	51,883	52,807
110-2190-621000-000-000-000-00-000-0000	Group Insurance Expense	12,839	13,909	12,839
110-2190-622500-000-000-000-00-000-0000	Medicare Part A Expense	701	813	706
110-2190-623101-000-000-000-00-000-0000	Teachers Retirement	13,205	13,800	14,099
110-2190-626001-000-000-000-00-000-0000	Workers Comp Insurance	207	208	211
110-2190-627000-000-000-000-00-000-0000	Group Insurance-Retiree	44,617	46,120	46,550
110-2190-628100-000-000-000-00-000-0000	Sick Leave Severance Pay	0	8,000	0
110-2190-658201-000-000-000-00-000-0000	Travel-Employee	196	150	150
Total Pupil Support Services		\$6,980,812	\$7,288,614	\$7,101,660



Terrebonne Parish School Board
General Fund Budget
Fiscal Year 2018/2019

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 2017/2018	Budget 2018/2019	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	4	5	1
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	56	57	1

Terrebonne Parish School Board
 General Fund Budget
 Instructional Staff Services-Function 2200
 Fiscal Year 2018/2019

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
2210 - Improvement-Instructional Services				
110-2210-622500-000-000-000-000-0000	Medicare Part A Expense	\$136	\$0	\$0
110-2210-628100-000-000-000-000-0000	Sick Leave Severance Pay	9,395	0	0
2211 - Regular Programs-Elementary & Secondary Programs				
110-2211-611111-000-000-000-000-0000	Supervisor-Regular Programs	177,502	167,750	169,239
110-2211-611375-000-000-000-000-0000	Coordinator-Testing/Accountability	65,919	66,019	66,121
110-2211-611401-000-000-000-000-0000	Clerical/Secretarial	45,880	46,280	46,681
110-2211-621000-000-000-000-000-0000	Group Insurance Expense	49,622	55,268	53,043
110-2211-622500-000-000-000-000-0000	Medicare Part A Expense	4,008	3,874	3,896
110-2211-623101-000-000-000-000-0000	Teachers Retirement	73,772	74,494	75,306
110-2211-626001-000-000-000-000-0000	Workers Comp Insurance	1,157	1,120	1,128
110-2211-627000-000-000-000-000-0000	Group Insurance-Retiree	92,471	92,487	92,951
110-2211-644230-000-000-000-000-0000	Copy Equipment Rental	1,917	3,800	3,800
110-2211-653032-000-000-000-000-0000	Cellular Telephone Expense	1,851	2,000	2,000
110-2211-658201-000-000-000-000-0000	Travel-Employee	7,710	7,000	7,000
110-2211-661050-000-000-000-000-0000	General Office Supplies	6,079	3,000	3,000
2212 - Special Education Programs				
110-2212-611112-000-000-000-000-0000	Supervisor-Special Education	35,769	33,325	32,469
110-2212-611399-000-000-000-000-0000	PIP-Prof Improvement Prog	2,040	2,040	2,040
110-2212-621000-000-000-000-000-0000	Group Insurance Expense	4,610	5,597	4,309
110-2212-622500-000-000-000-000-0000	Medicare Part A Expense	493	462	448
110-2212-623101-000-000-000-000-0000	Teachers Retirement	9,641	9,408	9,214
110-2212-626001-000-000-000-000-0000	Workers Comp Insurance	151	143	139
110-2212-627000-000-000-000-000-0000	Group Insurance-Retiree	107,852	107,902	108,443
2213 - Gifted and Talented				
110-2213-627000-000-000-000-000-0000	Group Insurance-Retiree	15,381	15,416	15,492
2214 - Other Special Programs				
110-2214-611113-000-000-000-000-0000	Supervisor-Federal Programs	8,979	4,989	4,761
110-2214-611398-000-000-000-000-0000	NBC-National Board Certified	0	5,000	5,000
110-2214-612433-000-000-000-000-0000	Substitute Secretary/Clerical	325	0	0
110-2214-615101-000-000-000-000-0000	Performance Pay Stipend	600	0	0

Terrebonne Parish School Board
 General Fund Budget
 Instructional Staff Services-Function 2200
 Fiscal Year 2018/2019

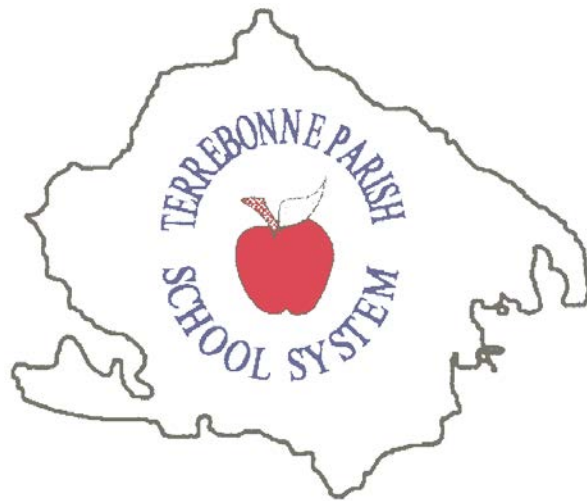
Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
110-2214-621000-000-000-000-000-0000	Group Insurance Expense	1,141	841	634
110-2214-622000-000-000-000-000-0000	FICA	20	0	0
110-2214-622500-000-000-000-000-0000	Medicare Part A Expense	138	139	137
110-2214-623101-000-000-000-000-0000	Teachers Retirement	2,290	2,656	2,606
110-2214-626001-000-000-000-000-0000	Workers Comp Insurance	37	41	39
110-2214-627000-000-000-000-000-0000	Group Insurance-Retiree	76,997	77,073	77,459
2216 - Adult/Continuing Education Program				
110-2216-611363-000-000-000-000-0000	Coordinator-Special Area	39,767	39,153	39,752
110-2216-611399-000-000-000-000-0000	PIP-Prof Improvement Prog	1,504	1,504	1,504
110-2216-621000-000-000-000-000-0000	Group Insurance Expense	3,749	4,291	4,022
110-2216-623101-000-000-000-000-0000	Teachers Retirement	10,524	10,814	11,015
110-2216-626001-000-000-000-000-0000	Workers Comp Insurance	165	163	165
2220 - Instruction & Curriculum Development Services				
110-2220-611298-000-000-000-000-0000	NBC-National Board Certified	5,000	5,000	5,000
110-2220-611347-000-000-000-000-0000	Curriculum Specialist	184,986	181,926	183,785
110-2220-611352-000-000-000-000-0000	Coordinator-STEM	45,704	46,541	46,642
110-2220-611353-000-000-000-000-0000	Master Teacher	266,767	260,435	262,382
110-2220-611354-000-000-000-000-0000	Lead Teacher	104,841	164,891	198,437
110-2220-611398-000-000-000-000-0000	NBC-National Board Certified	15,000	13,000	10,000
110-2220-611399-000-000-000-000-0000	PIP-Prof Improvement Prog	1,738	1,738	1,738
110-2220-613074-000-061-000-00-000-0000	Extra Work-Curriculum Specialist	12,225	25,000	25,000
110-2220-615101-000-000-000-000-0000	Performance Pay	0	35,967	36,000
110-2220-621000-000-xxx-000-00-000-0000	Group Insurance Expense	108,867	142,115	148,028
110-2220-622500-000-xxx-000-00-000-0000	Medicare Part A Expense	8,341	9,856	10,761
110-2220-623101-000-xxx-000-00-000-0000	Teachers Retirement	162,246	180,546	193,908
110-2220-626001-000-xxx-000-00-000-0000	Workers Comp Insurance	2,545	2,615	3,008
110-2220-627000-000-000-000-000-0000	Group Insurance-Retiree	238,821	238,926	240,123
110-2220-628100-000-000-000-00-000-0000	Sick Leave Severerance Pay	15,340	0	10,000
110-2220-644230-000-061-000-00-000-0000	Copy Equipment Rental	701	2,000	2,000
110-2220-655018-000-000-000-00-000-0000	Pamphlet Printing	0	700	0
110-2220-658201-000-061-000-00-000-0000	Travel-Employee	7,821	9,000	9,000
110-2220-661047-000-061-000-00-000-0000	Instructional Improvement Supplies	0	500	500
110-2220-661050-000-061-000-00-000-0000	General Office Supplies	1,043	500	500

Terrebonne Parish School Board
 General Fund Budget
 Instructional Staff Services-Function 2200
 Fiscal Year 2018/2019

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
2231 - Instructional Staff Training-Regular Education				
110-2231-612301-000-000-000-00-000-0000	Substitute Teacher	30,582	60,000	60,000
110-2231-612301-012-000-000-00-000-0000	Substitute Teacher	150	0	0
110-2231-612301-000-000-260-00-000-0000	Substitute Teacher	0	3,292	0
110-2231-612322-000-000-000-00-000-0000	Substitute Elementary Librarian	885	2,500	0
110-2231-615051-000-000-000-00-000-0000	Stipend-In-Service Presenter	3,647	17,500	7,500
110-2231-615051-000-000-260-00-000-0000	Stipend-In-Service Presenter	0	2,000	0
110-2231-615052-000-000-000-00-000-0000	Stipend-In-Service Participant	32,144	110,000	100,000
110-2231-615052-000-000-260-00-000-0000	Stipend-In-Service Participant	0	3,000	0
110-2231-622000-000-000-000-00-000-0000	FICA	1,112	2,149	3,720
110-2231-622500-xxx-000-000-00-000-0000	Medicare Part A Expense	974	2,876	2,429
110-2231-623101-xxx-000-000-00-000-0000	Teachers Retirement	12,332	35,483	28,703
110-2231-623300-000-000-000-00-000-0000	LA School Empl Rtmt-LSERS	69	0	0
110-2231-623903-000-000-000-00-000-0000	Optional Retirement Expense	16	0	0
110-2231-626001-xxx-000-000-00-000-0000	Workers Comp Insurance	285	793	670
110-2231-632012-000-000-000-00-000-0000	Consultant Services	176,799	175,000	175,000
110-2231-653038-000-000-000-00-000-0000	Web Base Access License	6,528	7,200	7,200
110-2231-658201-000-000-000-00-000-0000	Travel-Employee	11,730	30,000	30,000
110-2231-658201-000-000-190-00-000-0000	Travel-Employee	224	1,000	1,000
110-2231-658201-000-000-260-00-000-0000	Travel-Employee	0	14,560	14,560
110-2231-661045-000-000-000-00-000-0000	Prof Development Supplies	10,518	15,000	10,000
110-2231-661045-000-000-260-00-000-0000	Prof Development Supplies	0	838	838
2234 - Staff Training-Other Special Programs				
110-2234-658201-000-000-000-00-000-0000	Travel-Employee	0	700	500
2250 - Library/Media Services				
110-2250-627000-000-000-000-00-000-0000	Group Insurance-Retiree	346,673	354,535	356,311
2252 - School Library/Media Services				
110-2252-611287-000-000-000-00-000-0000	Elementary Librarian	1,001,132	993,661	1,001,549
110-2252-611288-000-000-000-00-000-0000	Secondary Librarian	276,801	274,688	275,157
110-2252-611289-000-000-000-00-000-0000	Part-Time Librarian	19,824	20,384	20,384
110-2252-611398-000-000-000-00-000-0000	NBC-National Board Certified	5,000	5,000	5,000
110-2252-612322-000-000-000-00-000-0000	Substitute Elementary Librarian	27,043	32,000	40,000

Terrebonne Parish School Board
General Fund Budget
Instructional Staff Services-Function 2200
Fiscal Year 2018/2019

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
110-2252-612331-000-000-000-00-000-0000	Substitute Secondary Librarian	12,577	2,000	2,000
110-2252-615101-000-000-000-00-000-0000	Performance Pay	0	31,229	32,000
110-2252-621000-000-000-000-00-000-0000	Group Insurance Expense	309,177	313,589	311,669
110-2252-622000-000-000-000-00-000-0000	FICA	1,693	2,108	1,265
110-2252-622500-000-000-000-00-000-0000	Medicare Part A Expense	18,319	19,057	18,457
110-2252-623101-000-000-000-00-000-0000	Teachers Retirement	291,799	289,698	285,416
110-2252-623300-000-000-000-00-000-0000	LA School Empl Rtmt-LSERS	772	0	0
110-2252-623903-000-000-000-00-000-0000	Optional Retirement Expense	9,263	9,710	9,681
110-2252-626001-000-000-000-00-000-0000	Workers Comp Insurance	5,372	5,154	5,343
110-2252-628100-000-000-000-00-000-0000	Sick Leave Severance Pay	29,642	3,000	10,000
2290 - Other Instructional Staff Services				
110-2290-611361-000-065-000-00-000-0000	Education Technology Facilitator	51,681	51,783	51,883
110-2290-611363-000-000-000-00-000-0000	Coordinator-Special Area	50,162	58,925	48,985
110-2290-611364-000-067-000-00-000-0000	Grant Specialist	5,933	5,943	5,849
110-2290-613072-000-000-740-00-000-0000	Summer Prog Test Coordinator	3,259	3,500	3,500
110-2290-613086-000-000-000-00-000-0000	Supervising Student Teacher	2,900	4,500	5,500
110-2290-621000-000-xxx-xxx-00-000-0000	Group Insurance Expense	16,428	16,552	19,822
110-2290-622500-000-xxx-xxx-00-000-0000	Medicare Part A Expense	1,645	1,551	1,810
110-2290-623101-000-xxx-xxx-00-000-0000	Teachers Retirement	16,135	29,015	30,898
110-2290-626001-000-xxx-xxx-00-000-0000	Workers Comp Insurance	456	436	463
110-2290-627000-000-000-xxx-00-000-0000	Group Insurance-Retiree	53,972	53,951	54,221
110-2290-628100-000-000-000-00-000-0000	Sick Leave Severance Pay	0	0	10,000
110-2290-653032-000-065-000-00-000-0000	Cellular Telephone Expense	308	350	350
110-2290-658201-000-000-000-00-000-0000	Travel-Employee	435	450	450
110-2290-658201-000-000-069-00-000-0000	Travel-Employee	0	175	175
110-2290-658201-000-065-000-00-000-0000	Travel-Employee	165	800	800
110-2290-658201-000-067-000-00-000-0000	Travel-Employee	540	1,000	1,000
110-2290-661050-000-065-000-00-000-0000	General Office Supplies	0	100	100
	Total Instructional Staff Services	\$4,888,679	\$5,234,040	\$5,282,783



Terrebonne Parish School Board
 General Fund Budget
 Fiscal Year 2018/2019

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 2017/2018	Budget 2018/2019	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 2018/2019

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
2310 - Board of Education Services				
110-2310-627000-000-000-000-000-0000	Group Insurance-Retiree	\$31,631	\$31,713	\$32,857
110-2310-631635-000-000-000-000-0000	Election	0	0	20,000
110-2310-631901-000-000-000-000-0000	Processing Fees/Retirees	600	600	600
110-2310-633215-000-000-000-000-0000	General Legal & Recording Fees	47,999	46,000	50,000
110-2310-633310-000-000-000-000-0000	Financial Audit Fees	46,615	65,000	65,000
110-2310-633901-000-000-000-000-0000	Actuary Fees	10,000	10,000	10,000
110-2310-633903-000-000-000-000-0000	Geologist Fee-Section 16 Lands	8,008	6,000	6,000
110-2310-633905-000-000-000-000-0000	Consultant Services-S16 Lands	2,119	2,000	2,000
110-2310-633907-000-000-000-000-0000	Appraisal Fees	0	2,000	2,000
110-2310-633911-000-000-000-000-0000	Policy Review	3,600	3,900	3,900
110-2310-634035-000-000-000-000-0000	Planning/Map Fees-School	21,505	22,000	22,000
110-2310-634047-000-000-000-000-0000	Contract Security Services	1,470	1,600	1,600
110-2310-634052-000-000-000-000-0000	Bank Service Charges	25,231	68,000	60,000
110-2310-634058-000-000-000-000-0000	Cash Management Fees	6,142	6,000	6,000
110-2310-644123-000-000-000-000-0000	Building Rental	2,500	2,500	2,500
110-2310-652559-000-000-000-000-0000	Employee Fidelity Bond	3,695	3,700	3,700
110-2310-653022-000-000-000-000-0000	Cable TV Services	1,093	800	0
110-2310-653032-000-000-000-000-0000	Cellular Telephone Expense	11,732	12,000	12,000
110-2310-654005-000-000-000-000-0000	Official Journal Expense	17,217	14,000	14,000
110-2310-654035-000-000-000-000-0000	Advertising Expense	0	500	0
110-2310-658201-000-000-000-000-0000	Travel-Employee	14,998	15,000	15,000
110-2310-661045-000-000-000-000-0000	Supplies-Prof Development	207	300	300
110-2310-661050-000-000-000-000-0000	Supplies-General Office	1,744	2,000	2,000
110-2310-661052-000-000-000-000-0000	Supplies-Other	2,919	5,000	5,000
110-2310-681028-000-000-000-000-0000	Dues and Fees	13,951	14,500	14,500
110-2310-683317-000-000-000-000-0000	Bond Issuance Costs	500	0	0
110-2310-631322-000-000-000-000-0000	Pension Fund-Constitutional Tax	111,057	109,400	115,000
110-2310-631326-000-000-000-000-0000	Pension Fund-Special Maint Tax	155,653	153,000	160,000
110-2310-631438-000-000-000-000-0000	Sales Tax Collection Fee	60,369	60,135	60,135
2311 - Supervision-Board of Education Services				
110-2311-611101-000-000-000-000-0000	Board Member	87,600	87,600	87,600
110-2311-621000-000-000-000-000-0000	Group Insurance Expense	82,986	89,904	82,987
110-2311-622000-000-000-000-000-0000	FICA	3,350	4,257	2,942

Terrebonne Parish School Board
 General Fund Budget
 General Administration-Function 2300
 Fiscal Year 2018/2019

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
110-2311-622500-000-000-000-000-0000	Medicare Part A Expense	988	996	983
110-2311-626001-000-000-000-000-000-0000	Workers Comp Insurance	350	347	347
2312 - Board Secretary/Clerk Services				
110-2312-611429-000-000-000-000-000-0000	Reception/Switchboard Operator	17,744	17,975	18,164
110-2312-611431-000-000-000-000-000-0000	Executive Assistant	47,137	47,135	47,137
110-2312-621000-000-000-000-000-000-0000	Group Insurance Expense	14,972	16,221	14,972
110-2312-622500-000-000-000-000-000-0000	Medicare Part A Expense	248	253	253
110-2312-623101-000-000-000-000-000-0000	Teachers Retirement	16,545	17,319	17,435
110-2312-626001-000-000-000-000-000-0000	Workers Comp Insurance	260	260	261
2320 - Executive Administrative Services				
110-2320-627000-000-000-000-000-000-0000	Group Insurance-Retiree	79,083	79,283	82,143
2321 - Office of Superintendent Services				
110-2321-611102-000-000-000-000-000-0000	Superintendent	194,000	194,000	194,000
110-2321-611199-000-000-000-000-000-0000	PIP-Prof Improvement Prog	1,457	1,457	1,457
110-2321-611421-000-000-000-000-000-0000	Executive Secretary	34,755	35,646	35,747
110-2321-621000-000-000-000-000-000-0000	Group Insurance Expense	14,972	16,221	14,972
110-2321-622500-000-000-000-000-000-0000	Medicare Part A Expense	3,336	3,349	3,349
110-2321-623101-000-000-000-000-000-0000	Teachers Retirement	58,704	61,474	61,537
110-2321-626001-000-000-000-000-000-0000	Workers Comp Insurance	921	924	925
110-2321-644230-000-000-000-000-000-0000	Copy Equipment Rental	707	500	500
110-2321-653032-000-000-000-000-000-0000	Cellular Telephone Expense	308	530	500
110-2321-658201-000-000-000-000-000-0000	Travel-Employee	1,685	3,000	3,000
110-2321-661050-000-000-000-000-000-0000	Supplies-General Office	541	2,000	2,000
110-2321-661054-000-000-000-000-000-0000	Subscription Expense	207	200	200
110-2321-681028-000-000-000-000-000-0000	Dues and Fees	685	1,700	1,700
2322- Community Relations Services				
110-2322-661052-000-000-600-000-000-0000	Supplies-Other	180	2,500	2,500
2324 - Office of Assistant Superintendent Services				
110-2324-611103-000-000-000-000-000-0000	Assistant Superintendent	90,698	92,105	92,107
110-2324-611417-000-000-000-000-000-0000	Asst Superintendent Secretary	26,064	26,371	26,470

Terrebonne Parish School Board
 General Fund Budget
 Fiscal Year 2018/2019

School Administration

Activities concerned with the overall administrative responsibility for a school.

Office of the Principal Services – Activities concerned with 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)

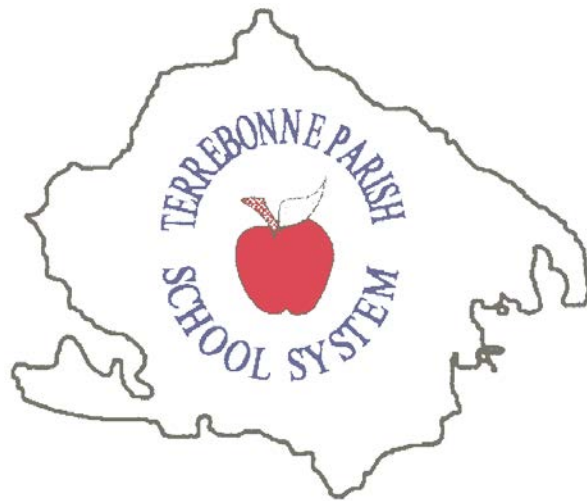
Other School Administrative Services – Other services that cannot be recorded under the previous functions such as graduation expenses, full time department chairpersons, and SACS fees.

Personnel Roster

Position	Revised Budget 2017/2018	Budget 2018/2019	Increase (Decrease)
Principal	36	36	0
Assistant Principal	35	36	1
School Secretary/Clerical	45	45	0
Part Time Clerical	6	6	0
COE Office Workers (High Schools)	4	4	0
Total Positions	126	127	1

Terrebonne Parish School Board
General Fund Budget
School Administration-Function 2400
Fiscal Year 2018/2019

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
2400 - School Administration				
110-2400-612405-000-000-000-000-0000	Substitute School Administration	\$3,165	\$5,000	\$0
110-2400-612433-000-000-000-000-0000	Substitute Secretary/Clerical	20,456	18,000	0
110-2400-613008-000-000-000-000-0000	Extra Work - Clerical	1,980	2,000	2,000
110-2400-621000-000-000-000-000-0000	Group Insurance Expense	4,913	0	0
110-2400-622000-000-000-xxx-00-000-0000	FICA	1,254	744	0
110-2400-622500-000-000-xxx-00-000-0000	Medicare Part A Expense	371	421	29
110-2400-623101-000-000-xxx-00-000-0000	Teachers Retirement	1,352	4,522	534
110-2400-626001-000-000-xxx-00-000-0000	Workers Comp Insurance	102	116	0
110-2400-627000-000-000-xxx-00-000-0000	Group Insurance-Retiree	928,613	1,152,797	950,000
110-2400-653005-000-000-000-00-000-0000	Telephone Expense	128,404	142,277	142,277
110-2400-653005-012-000-000-00-000-0000	Telephone Expense	0	400	400
110-2400-653010-000-000-000-00-000-0000	Telephone Equip Maintenance	71,316	65,000	65,000
110-2400-653022-000-000-000-00-000-0000	Cable TV Services	96	75	0
110-2400-658201-000-000-000-00-000-0000	Travel-Employee	5,857	4,000	5,000
110-2400-661050-000-000-000-00-000-0000	Supplies-General Office	0	600	600
110-2400-661050-012-000-000-00-000-0000	Supplies-General Office	315	700	700
2410 - Office of Principal Services				
110-2410-611141-000-000-000-00-000-0000	Principal	2,110,427	2,104,937	2,117,329
110-2410-611141-012-000-000-00-000-0000	Principal	63,354	63,452	63,547
110-2410-611198-000-000-000-00-000-0000	NBC-National Board Certified	15,000	20,000	20,000
110-2410-611405-000-000-000-00-000-0000	School Clerical 12 Months	100,879	101,727	100,869
110-2410-611407-000-000-000-00-000-0000	School Clerical Non-12 Months	580,262	601,015	610,288
110-2410-611407-012-000-000-00-000-0000	School Clerical Non-12 Months	19,571	19,671	19,770
110-2410-611427-000-000-000-00-000-0000	Part-Time Clerical	34,558	42,480	41,680
110-2410-611441-000-000-000-00-000-0000	COE Clerk	3,964	8,000	31,900
110-2410-612433-000-000-000-00-000-0000	Substitute Secretary/Clerical	55	0	5,000
110-2410-612433-000-000-000-00-000-0000	Summer School Clerical	0	0	18,000
110-2410-615101-000-000-000-00-000-0000	Performance Pay	7,436	43,622	43,622
110-2410-615103-000-000-000-00-000-0000	Target/Demand Teacher Stipend	42,500	45,000	0
110-2410-621000-xxx-000-000-00-000-0000	Group Insurance Expense	758,442	844,001	771,846
110-2400-622000-000-000-000-00-000-0000	FICA	2,314	2,582	3,698
110-2410-622500-xxx-000-000-00-000-0000	Medicare Part A Expense	41,325	41,972	41,846
110-2410-623101-xxx-000-000-00-000-0000	Teachers Retirement	703,294	862,626	743,927



Terrebonne Parish School Board
General Fund Budget
Fiscal Year 2018/2019

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, 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 2018/2019

Personnel Roster			
Position	Revised Budget 2017/2018	Budget 2018/2019	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
Secretary/Clerk	1	1	0
Part Time Clerical	1	0	(1)
COE Worker	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	27	26	(1)

Terrebonne Parish School Board
 General Fund Budget
 Business Services-Function 2500
 Fiscal Year 2018/2019

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
2510 - Fiscal Services				
110-2510-627000-000-000-000-000-0000	Group Insurance-Retiree	\$53,024	\$47,069	\$47,000
110-2510-644230-000-000-000-000-0000	Copy Equipment Rental	364	1,000	500
110-2510-653032-000-000-000-000-0000	Cellular Telephone Expense	110	0	0
110-2510-653038-000-000-000-000-0000	Web Base Access License	454,352	295,648	0
110-2510-655001-000-000-000-000-0000	Forms Printing	0	200	200
110-2510-658201-000-000-000-000-0000	Travel-Employee	7,742	5,500	9,000
110-2510-661050-000-000-000-000-0000	Supplies-General Office	12,130	10,000	10,000
110-2510-661510-000-000-000-000-0000	Supplies-Technology Related	658	0	0
110-2510-681028-000-000-000-000-0000	Dues and Fees	2,231	3,500	3,600
2511 - Supervising Fiscal Services				
110-2511-611105-000-000-000-000-0000	Chief Financial Officer	86,178	86,278	87,685
110-2511-611133-000-000-000-000-0000	Chief Accountant	60,759	60,761	60,759
110-2511-611401-000-000-000-000-0000	Clerical/Secretarial	23,732	26,471	26,570
110-2511-621000-000-000-000-000-0000	Group Insurance Expense	32,994	37,540	34,651
110-2511-622500-000-000-000-000-0000	Medicare Part A Expense	1,472	1,517	1,538
110-2511-623101-000-000-000-000-0000	Teachers Retirement	43,520	46,154	46,729
110-2511-626001-000-000-000-000-0000	Workers Comp Insurance	683	693	700
2514 - Payroll Services				
110-2514-611411-000-000-000-000-0000	Payroll Clerk	15,913	21,492	21,694
110-2514-611803-000-000-000-000-0000	Payroll Manager	47,137	47,135	47,137
110-2514-611805-000-000-000-000-0000	Accountant	47,653	47,752	47,851
110-2514-621000-000-000-000-000-0000	Group Insurance Expense	29,082	31,742	29,298
110-2514-622500-000-000-000-000-0000	Medicare Part A Expense	848	955	955
110-2514-623101-000-000-000-000-0000	Teachers Retirement	16,078	18,255	18,378
110-2514-626001-000-000-000-000-0000	Workers Comp Insurance	443	465	466
2515 - Financial Accounting Services				
110-2515-611413-000-000-000-000-0000	Accounting Clerk	47,965	48,392	48,592
110-2515-611805-000-000-000-000-0000	Accountant	213,125	213,512	214,651
110-2515-612205-000-000-000-000-0000	Seasonal Clerical	0	0	8,000
110-2515-613008-000-000-000-000-0000	Extra Work-Clerical	0	0	1,000
110-2515-621000-000-000-000-000-0000	Group Insurance Expense	77,472	83,570	75,301

Terrebonne Parish School Board
 General Fund Budget
 Business Services-Function 2500
 Fiscal Year 2018/2019

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
110-2515-622000-000-000-000-00-000-0000	FICA	0	0	496
110-2515-622500-000-000-000-00-000-0000	Medicare Part A Expense	3,473	3,525	3,762
110-2515-623101-000-000-000-00-000-0000	Teachers Retirement	60,567	69,666	70,862
110-2515-626001-000-000-000-00-000-0000	Workers Comp Insurance	1,044	1,046	1,107
2520 - Purchasing Services				
110-2520-611124-000-000-000-00-000-0000	Purchasing Agent	53,010	65,772	59,064
110-2520-611427-000-000-000-00-000-0000	Part-Time Clerical	5,510	9,600	9,600
110-2520-611441-000-000-000-00-000-0000	COE Clerk	0	0	7,975
110-2520-611819-000-000-000-00-000-0000	Buyer	35,477	35,579	35,996
110-2520-621000-000-000-000-00-000-0000	Group Insurance Expense	20,123	26,926	25,678
110-2520-622000-000-000-000-00-000-0000	FICA	342	595	0
110-2520-622500-000-000-000-00-000-0000	Medicare Part A Expense	1,291	1,277	1,277
110-2520-623101-000-000-000-00-000-0000	Teachers Retirement	10,419	26,960	25,381
110-2520-626001-000-000-000-00-000-0000	Workers Comp Insurance	376	379	412
110-2520-627000-000-000-000-00-000-0000	Group Insurance -Retiree	23,370	40,609	31,333
110-2520-644230-000-000-000-00-000-0000	Copy Equipment Rental	519	1,000	1,000
110-2520-655001-000-000-000-00-000-0000	Forms Printing	0	1,800	1,000
110-2520-658201-000-000-000-00-000-0000	Travel-Employee	51	500	100
110-2520-661050-000-000-000-00-000-0000	Supplies-General Office	6,186	2,200	2,200
110-2520-661510-000-000-000-00-000-0000	Supplies-Technology Related	30	1,000	1,000
2530 - Warehousing/Distributing Services				
110-2530-611151-000-000-000-00-000-0000	Warehouse Manager	39,331	39,575	39,671
110-2530-611607-000-000-000-00-000-0000	Warehouseman/Commodity Clerk	44,665	42,302	42,504
110-2530-611631-000-000-000-00-000-0000	Driver/General Laborer	38,253	36,765	38,032
110-2530-612225-000-000-000-00-000-0000	Seasonal Warehouse	3,468	4,000	4,000
110-2530-613016-000-000-000-00-000-0000	Extra Work-Warehouse	41,888	30,000	30,000
110-2530-621000-000-000-000-00-000-0000	Group Insurance Expense	47,718	49,430	46,203
110-2530-622000-000-000-000-00-000-0000	FICA	100	250	248
110-2530-622500-000-000-000-00-000-0000	Medicare Part A Expense	2,327	1,571	2,157
110-2530-623300-000-000-000-00-000-0000	LA School Empl Rtmt-LSERS	45,318	33,149	42,055
110-2530-626001-000-000-000-00-000-0000	Workers Comp Insurance	5,984	3,949	5,090
110-2530-627000-000-000-000-00-000-0000	Group Insurance - Retiree	11,683	12,000	15,667
110-2530-633561-000-000-000-00-000-0000	Drug Testing-Other	50	150	150

Terrebonne Parish School Board
 General Fund Budget
 Business Services-Function 2500
 Fiscal Year 2018/2019

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
110-2530-643018-000-000-000-00-000-0000	Equipment Repair Service	310	4,000	4,000
110-2530-643045-000-000-000-00-000-0000	Maintenance Agreement	0	3,000	3,000
110-2530-643060-000-000-000-00-000-0000	Vehicle Repair Service	8,105	4,000	4,000
110-2530-644234-000-000-000-00-000-0000	Equipment Rental	0	300	300
110-2530-653032-000-000-000-00-000-0000	Cellular Telephone Expense	308	500	500
110-2530-653033-000-000-000-00-000-0000	Data Plan	871	1,200	1,200
110-2530-659001-000-000-000-00-000-0000	Non-Employee Contract Services	24,448	25,000	25,000
110-2530-661052-000-000-000-00-000-0000	Supplies-Other	27,049	4,500	4,500
110-2530-661060-000-000-000-00-000-0000	Equipment Repair Parts	3,199	1,000	1,000
110-2530-661068-000-000-000-00-000-0000	Supplies-Security	0	6,000	500
110-2530-661074-000-000-000-00-000-0000	Vehicle Maintenance/Repair Parts	0	100	100
110-2530-662625-000-000-000-00-000-0000	Gasoline & Diesel Fuel	5,506	4,000	4,000
2540 - Printing, Publishing, & Duplicating Services				
110-2540-611401-000-000-000-00-000-0000	Clerical/Secretarial	17,592	19,223	19,517
110-2540-621000-000-000-000-00-000-0000	Group Insurance Expense	10,906	11,816	10,906
110-2540-622500-000-000-000-00-000-0000	Medicare Part A Expense	209	226	227
110-2540-623101-000-000-000-00-000-0000	Teachers Retirement	4,827	5,113	5,211
110-2540-626001-000-000-000-00-000-0000	Workers Comp Insurance	70	77	78
110-2540-644230-000-000-000-00-000-0000	Copy Equipment Rental	15,982	30,000	20,000
110-2540-644234-000-000-000-00-000-0000	Equipment Rental	7,241	7,500	7,500
110-2540-658201-000-000-000-00-000-0000	Travel-Employee	28	0	0
110-2540-661050-000-000-000-00-000-0000	Supplies-General Office	11,290	15,000	15,000
2590 - Other Business Services				
110-2590-611125-000-000-000-00-000-0000	Risk Manager	79,848	79,948	80,047
110-2590-611401-000-000-000-00-000-0000	Clerical/Secretarial	22,989	29,323	43,497
110-2590-621000-000-000-000-00-000-0000	Group Insurance Expense	20,325	22,020	25,878
110-2590-622500-000-000-000-00-000-0000	Medicare Part A Expense	1,420	1,515	1,727
110-2590-623101-000-000-000-00-000-0000	Teachers Retirement	26,223	29,066	32,986
110-2590-626001-000-000-000-00-000-0000	Workers Comp Insurance	411	438	494
110-2590-653032-000-000-000-00-000-0000	Cellular Telephone Expense	308	530	530
110-2590-658201-000-000-000-00-000-0000	Travel-Employee	507	400	500
110-2590-661050-000-000-000-00-000-0000	Supplies-General Office	320	400	400
110-2590-681028-000-000-000-00-000-0000	Dues and Fees	1,190	2,500	2,500
	Total Business Services	\$2,069,720	\$1,985,871	\$1,701,373



Terrebonne Parish School Board
General Fund Budget
Fiscal Year 2018/2019

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 2018/2019

Personnel Roster			
Position	Revised Budget 2017/2018	Budget 2018/2019	Increase (Decrease)
Plant Operations Manager	1	1	0
Secretary/Clerk	2	2	0
COE Worker	1	1	0
General Maintenance Helper	10	10	0
Building Manager & Custodian	110	110	0
Part Time Custodian	1	1	0
General Maintenance Leaderman	1	1	0
Carpenter	7	7	0
Roofer	2	2	0
General Maintenance Technician	0	1	1
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	147	148	1

Terrebonne Parish School Board
 General Fund Budget
 Operations Maintenance of Plant Services-Function 2600
 Fiscal Year 2018/2019

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
2610 - Supervision-Operations & Maintenance of Plant Services				
110-2610-611131-000-000-000-000-0000	Plant Operations Manager	\$59,457	\$59,561	\$59,660
110-2610-611401-000-000-000-000-0000	Clerical/Secretarial	22,790	40,701	42,880
110-2610-611441-000-000-000-000-0000	COE Clerk	897	0	7,975
110-2610-613008-000-000-000-000-0000	Extra Work-Clerical	901	0	1,000
110-2610-621000-000-000-000-000-0000	Group Insurance Expense	23,745	31,340	31,231
110-2610-622000-000-000-000-000-0000	FICA	56	0	0
110-2610-622500-000-000-000-000-0000	Medicare Part A Expense	1,111	1,374	1,369
110-2610-623101-000-000-000-000-0000	Teachers Retirement	6,041	10,827	11,717
110-2610-623300-000-000-000-000-0000	LA School Empl Rtmt-LSERS	16,232	15,843	16,705
110-2610-626001-000-000-000-000-0000	Workers Comp Insurance	336	408	443
110-2610-644230-000-000-000-000-0000	Copy Equipment Rental	519	800	800
110-2610-655001-000-000-000-000-0000	Forms Printing	1,529	2,000	2,000
110-2610-661050-000-000-000-000-0000	General Office Supplies	4,275	2,000	2,000
2620 - Operation & Maintenance of Buildings				
110-2620-611611-000-000-000-000-0000	General Maintenance Helper	171,205	187,635	194,775
110-2620-611621-000-000-000-000-0000	Non-12 Month Custodian	79,191	61,604	61,317
110-2620-611623-000-000-000-000-0000	Building Manager & Custodian	1,760,094	1,781,481	1,825,970
110-2620-611623-012-000-000-000-0000	Building Manager & Custodian	19,604	19,705	19,906
110-2620-611625-000-000-000-000-0000	Part-Time Custodian	7,280	9,600	9,600
110-2620-611701-000-000-000-000-0000	General Maintenance Leaderman	39,671	39,775	40,015
110-2620-611705-000-000-000-000-0000	Carpenter	181,230	177,408	198,373
110-2620-611707-000-000-000-000-0000	Roofer	59,608	59,924	60,124
110-2620-611708-000-000-000-000-0000	General Maintenance Technician	0	0	28,485
110-2620-611709-000-000-000-000-0000	Mason	27,822	28,442	28,656
110-2620-611711-000-000-000-000-0000	Plumber	63,374	65,575	65,710
110-2620-611713-000-000-000-000-0000	HVAC Technician	86,730	111,865	182,356
110-2620-611717-000-000-000-000-0000	Electrician	64,191	65,266	65,500
110-2620-612441-000-000-000-000-0000	Substitute Custodian	48,681	40,000	40,000
110-2620-612901-000-000-000-000-0000	Forecast Adjustment	0	(76,500)	(76,500)
110-2620-613013-000-000-000-000-0000	Extra Work-Maintenance	11,432	30,000	35,000
110-2620-613014-000-000-000-000-0000	Extra Work-Skilled Maintenance	2,792	5,000	10,000
110-2620-613015-000-000-000-000-0000	Summer Custodian	13,624	8,000	8,000
110-2620-615101-000-000-000-000-0000	Performance Pay Stipend	12,908	21,949	22,000

Terrebonne Parish School Board
General Fund Budget
Operations Maintenance of Plant Services-Function 2600
Fiscal Year 2018/2019

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
110-2620-621000-xxx-000-000-00-000-0000	Group Insurance Expense	1,106,522	1,235,829	1,175,423
110-2620-622000-000-000-000-00-000-0000	FICA	3,679	2,666	3,075
110-2620-622500-xxx-000-000-00-000-0000	Medicare Part A Expense	36,390	37,442	40,112
110-2620-623300-xxx-000-000-00-000-0000	LA School Empl Rtmt-LSERS	662,952	729,374	755,111
110-2620-625000-000-000-000-00-000-0000	Unemployment Compensation	0	1,000	2,000
110-2620-626001-xxx-000-000-00-000-0000	Workers Comp Insurance	85,818	88,984	93,719
110-2620-628100-000-000-000-00-000-0000	Sick Leave Severance Pay	3,110	15,000	15,000
110-2620-628200-000-000-000-00-000-0000	Annual Leave Severance Pay	330	10,400	0
110-2620-633435-000-000-000-00-000-0000	Architect Fees	0	4,400	4,500
110-2620-633561-000-000-000-00-000-0000	Drug Testing-Other	50	0	0
110-2620-633905-000-000-000-00-000-0000	Consultant Services - S16 Lands	0	0	5,000
110-2620-634059-000-000-000-00-000-0000	Other Purchased Technical Serv	0	1,000	1,000
110-2620-634062-000-000-000-00-000-0000	Moving Services	738	20,000	20,000
110-2620-641110-000-000-000-00-000-0000	Water	268,565	185,000	185,000
110-2620-641115-000-000-000-00-000-0000	Sewerage	119,008	92,000	92,000
110-2620-642125-000-000-000-00-000-0000	Garbage Disposal Service	127,720	140,000	140,000
110-2620-643005-000-000-000-00-000-0000	Environmental Remediation	296,537	350,000	350,000
110-2620-643010-000-000-000-00-000-0000	Building Repair Service	431,147	400,000	400,000
110-2620-643010-034-937-000-00-000-0000	Building Repair Service	0	1,000	1,000
110-2620-643010-036-937-000-00-000-0000	Building Repair Service	0	1,000	1,000
110-2620-643015-000-000-000-00-000-0000	Roof Repair Service	0	15,000	115,000
110-2620-643018-000-000-000-00-000-0000	Equipment Repair Service	149,499	150,000	200,000
110-2620-643025-000-000-000-00-000-0000	Pest Control Service	76,099	62,000	62,000
110-2620-643028-000-000-000-00-000-0000	Sewer Effluent Testing	104,269	100,000	100,000
110-2620-643030-000-000-000-00-000-0000	Master Meter Gas Contract	6,895	10,000	10,000
110-2620-643045-000-000-000-00-000-0000	Maintenance Agreement	5,420	25,000	25,000
110-2620-644234-000-000-000-00-000-0000	Equipment Rental	45,471	45,000	45,000
110-2620-645115-000-000-000-00-000-0000	Building Demolition	36,000	0	0
110-2620-653001-000-000-000-00-000-0000	Postage Expense	38,171	38,000	38,000
110-2620-653005-000-000-000-00-000-0000	Telephone Expense	16,838	17,000	17,000
110-2620-653032-000-000-000-00-000-0000	Cellular Telephone Expense	0	150	150
110-2620-653035-000-000-000-00-000-0000	Radio Airtime & Maintenance	5,113	6,000	7,000
110-2620-658201-000-000-000-00-000-0000	Travel-Employee	22	50	50
110-2620-661052-000-000-000-00-000-0000	Supplies-Other	0	500	500
110-2620-661060-000-000-000-00-000-0000	Equipment Repair Parts	25,011	30,000	30,000

Terrebonne Parish School Board
 General Fund Budget
 Operations Maintenance of Plant Services-Function 2600
 Fiscal Year 2018/2019

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
110-2620-661062-000-000-000-00-000-0000	Supplies-Custodial	384,086	325,000	350,000
110-2620-661063-000-000-000-00-000-0000	Supplies-Maintenance	2,680	10,000	10,000
110-2620-661065-000-000-000-00-000-0000	Building Repair Materials	467,974	335,000	375,000
110-2620-661067-000-000-000-00-000-0000	Supplies-Roofing	56,780	35,000	35,000
110-2620-662110-000-000-000-00-000-0000	Natural Gas	209,411	234,000	234,000
110-2620-662215-000-000-000-00-000-0000	Electricity	2,379,116	2,600,000	2,600,000
110-2620-673222-000-000-000-00-000-0000	Vehicles	0	28,200	0
110-2620-681028-000-000-000-00-000-0000	Dues and Fees	6,285	7,500	7,500
110-2620-681034-000-000-000-00-000-0000	Employee Licenses	140	200	200
2630 - Care and Upkeep of Grounds				
110-2630-611719-000-000-000-00-000-0000	Grounds Care Personnel	25,512	25,615	25,716
110-2630-621000-000-000-000-00-000-0000	Group Insurance Expense	12,839	13,910	12,839
110-2630-622500-000-000-000-00-000-0000	Medicare Part A Expense	330	334	336
110-2630-623300-000-000-000-00-000-0000	LA School Empl Rtmt-LSERS	6,965	7,070	7,201
110-2630-626001-000-000-000-00-000-0000	Workers Comp Insurance	842	845	848
110-2630-633435-000-000-000-00-000-0000	Architect Fees	7,256	0	0
110-2630-642435-xxx-xxx-000-00-000-0000	Grounds Care Service	343,940	390,000	390,000
110-2630-642445-000-000-000-00-000-0000	Contract Service-Grounds	251,210	330,000	330,000
110-2630-643018-000-000-000-00-000-0000	Equipment Repair Service	0	2,500	2,500
110-2630-644126-000-000-000-00-000-0000	Land Rental	0	50	50
110-2630-644234-000-000-000-00-000-0000	Equipment Rental	0	100	100
110-2630-661060-000-000-000-00-000-0000	Equipment Repair Parts	24	300	300
110-2630-661066-xxx-xxx-000-00-000-0000	Supplies-Grounds Care	191,810	140,000	140,000
2640 - Care and Upkeep of Equipment				
110-2640-643018-000-000-000-00-000-0000	Equipment Repair Service	226,334	250,000	250,000
110-2640-643022-000-000-000-00-000-0000	Generator Maintenance	1,477	2,000	2,000
110-2640-644234-000-000-000-00-000-0000	Equipment Rental	0	50	50
110-2640-661060-000-000-000-00-000-0000	Equipment Repair Parts	396,861	275,000	300,000
110-2640-661064-000-000-000-00-000-0000	Supplies-HVAC	181,437	150,000	200,000
2650 - Vehicle Operations & Maintenance Services				
110-2650-643060-000-000-000-00-000-0000	Vehicle Repair Service	20,092	10,000	10,000
110-2650-653033-000-000-000-00-000-0000	Data Plan	7,246	6,700	6,700

Terrebonne Parish School Board
 General Fund Budget
 Fiscal Year 2018/2019

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 2017/2018	Budget 2018/2019	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	125	(2)
Special Education Bus Driver	16	19	3
Total Positions	167	168	1

Program Codes:
 505 - First Student Busses

Terrebonne Parish School Board
General Fund Budget
Student Transportation-Function 2700
Fiscal Year 2018/2019

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
2710 - Supervision of Student Transportation Services				
110-2710-611121-000-000-000-00-000-0000	Supervisor-Transportation	\$74,503	\$75,720	\$75,821
110-2710-611401-000-000-000-00-000-0000	Clerical/Secretarial	20,702	20,803	20,903
110-2710-611704-000-000-000-00-000-0000	Dispatcher Fleet Operations	30,551	30,712	30,752
110-2710-611721-000-000-000-00-000-0000	Coordinator Fleet Operations	43,103	33,094	27,731
110-2710-621000-000-000-000-00-000-0000	Group Insurance Expense	44,069	47,745	44,070
110-2710-622500-000-000-000-00-000-0000	Medicare Part A Expense	2,225	2,231	2,101
110-2710-623300-000-000-000-00-000-0000	La School Empl Rtmt-LSERS	34,331	44,132	43,457
110-2710-626001-000-000-000-00-000-0000	Workers Comp Insurance	3,997	1,633	3,258
110-2710-627000-000-000-000-00-000-0000	Group Insurance-Retiree	37,386	34,405	34,800
110-2710-628100-000-000-000-00-000-0000	Sick Leave Severance Pay	0	5,000	5,000
110-2710-628200-000-000-000-00-000-0000	Annual Leave Severance Pay	0	4,120	0
110-2710-633561-000-000-000-00-000-0000	Drug Testing-Other	0	100	100
110-2710-643060-000-000-000-00-000-0000	Vehicle Repair Service	1,889	3,000	3,000
110-2710-644230-000-000-000-00-000-0000	Copy Equipment Rental	2,177	2,000	2,000
110-2710-653032-000-000-000-00-000-0000	Cellular Telephone Expense	308	1,500	1,500
110-2710-653033-000-000-000-00-000-0000	Data Plan	1,249	1,197	1,197
110-2710-653035-000-000-000-00-000-0000	Radio Airtime & Maintenance	3,613	2,500	2,500
110-2710-655001-000-000-000-00-000-0000	Forms Printing	2,490	2,500	2,500
110-2710-658201-000-000-000-00-000-0000	Travel-Employee	575	600	600
110-2710-661050-000-000-000-00-000-0000	Supplies-General Office	4,945	5,500	5,500
110-2710-661068-000-000-000-00-000-0000	Supplies-Security	0	1,800	1,800
110-2710-681028-000-000-000-00-000-0000	Dues and Fees	0	50	50
2720 - Regular Transportation				
110-2720-622500-000-000-000-00-000-0000	Medicare Part A Expense	76	0	73
110-2720-625000-000-000-000-00-000-0000	Unemployment Compensation	1,053	3,000	0
110-2720-627000-000-000-000-00-000-0000	Group Insurance-Retiree	605,174	734,893	591,600
110-2720-628100-000-000-000-00-000-0000	Sick Leave Severance Pay	5,215	5,500	5,000
110-2720-633552-000-000-000-00-000-0000	Medical Exams	30,535	50,000	50,000
110-2720-633567-000-000-000-00-000-0000	Drug Testing-Bus Drivers	7,933	10,000	10,000
110-2720-634007-000-000-000-00-000-0000	3rd Party Safety Training	0	500	500
110-2720-634008-000-000-000-00-000-0000	3rd Party CDL Training	2,357	2,500	2,500
110-2720-643018-000-000-000-00-000-0000	Equipment Repair Service	5,616	4,000	4,000
110-2720-643025-000-000-000-00-000-0000	Pest Control Service	850	1,500	1,500

Terrebonne Parish School Board
 General Fund Budget
 Student Transportation-Function 2700
 Fiscal Year 2018/2019

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
110-2720-643045-000-505-000-00-000-0000	Maintenance Agreement	176,748	165,000	45,825
110-2720-643062-000-000-000-00-000-0000	Bus Repair Service	0	1,000	1,000
110-2720-644228-000-xxx-000-00-000-0000	Bus Rental	1,942,557	2,026,865	2,658,960
110-2720-653035-000-000-000-00-000-0000	Radio Airtime & Maintenance	41,692	30,000	35,000
110-2720-658201-000-000-000-00-000-0000	Travel-Employee	165	500	500
110-2720-661060-000-000-000-00-000-0000	Equipment Repair Parts	0	50	50
110-2720-661062-000-000-000-00-000-0000	Supplies-Custodial	0	300	300
110-2720-661068-000-000-000-00-000-0000	Supplies-Security	14,659	20,000	20,000
110-2720-661075-000-000-000-00-000-0000	Bus Maintenance/Repair Parts	55,900	60,000	60,000
110-2720-662625-000-000-000-00-000-0000	Gasoline & Diesel Fuel	669,845	650,000	650,000
110-2720-662680-000-000-000-00-000-0000	Local Reimb Vehicle Operat Exp	(11,433)	(75,000)	(75,000)
110-2720-662681-000-000-000-00-000-0000	St/Fed Reimb Vehicle Operat Exp	(520,495)	(425,000)	(425,000)
110-2720-662682-xxx-000-000-00-000-0000	Extra Cur Transp Mileage Rate	0	78,600	0
110-2720-681041-000-000-000-00-000-0000	State & Federal Fees	507	725	725
2721 - Vehicle Operation - Regular Transportation				
110-2721-611633-000-000-000-00-000-0000	Transportation Driver	500,322	523,226	521,854
110-2721-611635-000-000-000-00-000-0000	Regular Education Bus Driver	1,645,549	1,720,547	1,724,380
110-2721-612445-000-000-000-00-000-0000	Substitute Regular Driver	241,816	240,000	240,000
110-2721-612901-000-000-000-00-000-0000	Forecast Adjustment	0	(58,500)	(58,500)
110-2721-613019-000-000-000-00-000-0000	Extra Work-Drivers	138,414	125,000	165,000
110-2721-621000-000-000-000-00-000-0000	Group Insurance Expense	1,179,934	1,366,810	1,220,234
110-2721-622000-000-000-xxx-00-000-0000	FICA	14,070	12,120	14,880
110-2721-622500-000-000-xxx-00-000-0000	Medicare Part A Expense	34,553	35,421	36,329
110-2721-623101-000-000-000-00-000-0000	Teachers Retirement	121	0	0
110-2721-623300-000-000-xxx-00-000-0000	LA School Empl Rtmt-LSERS	605,821	647,773	658,647
110-2721-623905-000-000-000-00-000-0000	LA State Empl Rtmt-LASERS	5,265	5,058	5,068
110-2721-625000-000-000-000-00-000-0000	Unemployment Compensation	0	0	3,000
110-2721-626001-000-000-xxx-00-000-0000	Workers Comp Insurance	115,023	122,852	119,383
2722 - Monitoring Services				
110-2722-612204-000-000-000-00-000-0000	Seasonal Preschool Bus Monitor	540	0	0
110-2722-622000-000-000-000-00-000-0000	FICA	7	0	0
110-2722-622500-000-000-000-00-000-0000	Medicare Part A Expense	8	0	0
110-2722-626001-000-000-000-00-000-0000	Workers Comp Insurance	8	0	0

Terrebonne Parish School Board
 General Fund Budget
 Student Transportation-Function 2700
 Fiscal Year 2018/2019

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
2730 - Special Needs Transportation				
110-2370-622500-000-000-000-0000	Medicare Part A Expense	72	73	72
110-2730-627000-000-000-000-0000	Group Insurance-Retiree	253,994	240,838	243,600
110-2730-628100-000-000-000-0000	Sick Leave Severance Pay	5,164	5,000	5,000
110-2730-633552-000-000-000-0000	Medical Exams	900	1,600	1,600
110-2730-633567-000-000-000-0000	Drug Testing-Bus Drivers	760	2,000	2,000
110-2730-643025-000-000-000-0000	Pest Control Service	0	100	100
110-2730-643045-000-505-000-0000	Maintenance Agreement	32,731	32,731	32,731
110-2730-643062-000-000-000-0000	Bus Repair Service	2,920	10,000	10,000
110-2730-644228-000-505-000-0000	Bus Rental	174,202	206,362	206,362
110-2730-651353-000-000-000-0000	Payments In Lieu of Transport	93	1,000	1,000
110-2730-653035-000-000-000-0000	Radio Airtime & Maintenance	5,859	4,000	4,000
110-2730-661068-000-000-000-0000	Supplies-Security	0	100	500
110-2730-662625-000-000-000-0000	Gasoline & Diesel Fuel	76,197	80,000	80,000
2731 - Vehicle Operation - Special Needs Transportation				
110-2731-611637-000-000-000-0000	Special Education Bus Driver	230,124	242,594	287,227
110-2731-612449-000-000-000-0000	Substitute Spec Education Driver	58,338	65,000	65,000
110-2731-613019-000-000-000-0000	Extra Work-Drivers	4,820	4,500	6,000
110-2731-613021-000-000-740-0000	Summer School Driver	1,488	1,500	1,500
110-2731-621000-000-000-xxx-0000	Group Insurance Expense	143,630	158,410	183,720
110-2731-622000-000-000-xxx-0000	FICA	1,414	4,030	4,030
110-2731-622500-000-000-xxx-0000	Medicare Part A Expense	3,810	4,293	4,799
110-2731-623300-000-000-xxx-0000	LA School Empl Rtmt-LSERS	47,599	58,600	68,962
110-2731-625000-000-000-000-0000	Unemployment Compensation	0	0	1,500
110-2731-626001-000-000-xxx-0000	Workers Comp Insurance	13,926	15,503	14,733
2732 - Monitoring Services - Special Needs Transportation				
110-2732-613026-000-000-000-0000	Extra Work-Spec Ed Bus Attend	1,816	3,000	3,000
110-2732-622000-000-000-000-0000	FICA	37	0	0
110-2732-622500-000-000-000-0000	Medicare Part A Expense	26	44	44
110-2732-623101-000-000-000-0000	Teachers Retirement	138	0	0
110-2732-623300-000-000-000-0000	LA School Empl Rtmt-LSERS	148	828	840
110-2732-626001-000-000-000-0000	Workers Comp Insurance	36	99	147
Total Student Transportation Service		\$8,878,760	\$9,547,787	\$9,824,915

Terrebonne Parish School Board
 General Fund Budget
 Fiscal Year 2018/2019

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 2017/2018	Budget 2018/2019	Increase (Decrease)
Supervisor of Personnel	1	1	0
Secretary/Clerk	5	5	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	16	16	0

Terrebonne Parish School Board
 General Fund Budget
 Central Services-Function 2800
 Fiscal Year 2018/2019

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
2820 - Information Services				
110-2820-627000-000-000-000-000-0000	Group Insurance-Retiree	\$7,348	\$7,351	\$7,500
110-2820-633915-000-000-000-000-0000	Public Information Services	0	1,000	0
110-2820-661052-000-000-000-000-0000	Supplies-Other	178	0	0
110-2820-661056-000-000-000-000-0000	Parent Publications	0	100	100
110-2820-661058-000-000-000-000-0000	Awards & Memorabilia	4,005	5,000	5,000
110-2820-661510-000-000-000-000-0000	Supplies-Technology Related	281	0	0
2821 - Supervision - Information Services				
110-2821-611823-000-000-000-000-0000	Public Information Officer	49,308	49,408	36,755
110-2821-621000-000-000-000-000-0000	Group Insurance Expense	7,486	8,111	5,472
110-2821-622500-000-000-000-000-0000	Medicare Part A Expense	710	705	529
110-2821-623101-000-000-000-000-0000	Teachers Retirement	12,574	13,143	9,814
110-2821-626001-000-000-000-000-0000	Workers Comp Insurance	197	195	147
110-2821-653032-000-000-000-000-0000	Cellular Telephone Expense	380	530	530
110-2821-654035-000-000-000-000-0000	Advertising Expense	147	5,000	50,000
110-2821-658201-000-000-000-000-0000	Travel-Employee	153	500	500
110-2821-661050-000-000-000-000-0000	Supplies-General Office	1,185	300	300
2830 - Personnel/Human Resource Services				
110-2830-613008-000-000-000-000-0000	Extra Work-Clerical	174	10,000	5,000
110-2830-622500-000-000-000-000-0000	Medicare Part A Expense	2	145	73
110-2830-623101-000-000-000-000-0000	Teachers Retirement	44	2,660	1,335
110-2830-626001-000-000-000-000-0000	Workers Comp Insurance	1	40	20
110-2830-627000-000-000-000-000-0000	Group Insurance-Retiree	94,654	95,888	95,000
110-2830-633552-000-000-000-000-0000	Medical Exams	5,951	10,000	10,000
110-2830-634022-000-000-000-000-0000	Criminal History Checks	16,044	20,000	20,000
110-2830-643045-000-000-000-000-0000	Maintenance Agreement	5,420	5,700	5,700
110-2830-644230-000-000-000-000-0000	Copy Equipment Rental	2,070	2,400	2,400
110-2830-653032-000-000-000-000-0000	Cellular Telephone Expense	308	530	530
110-2830-654035-000-000-000-000-0000	Advertising Expense	0	2,000	2,000
110-2830-658201-000-000-000-000-0000	Travel-Employee	4,856	5,000	5,000
110-2830-661050-000-000-000-000-0000	Supplies-General Office	2,341	2,500	2,500
110-2830-661052-000-000-000-000-0000	Supplies-Other	0	500	500

Terrebonne Parish School Board
 General Fund Budget
 Central Services-Function 2800
 Fiscal Year 2018/2019

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
2831 - Personnel/Human Resource Director				
110-2831-611117-000-000-000-000-0000	Supervisor-Personnel	88,025	88,127	88,129
110-2831-621000-000-000-000-000-0000	Group Insurance Expense	10,906	11,816	10,906
110-2831-622500-000-000-000-000-0000	Medicare Part A Expense	0	1,278	0
110-2831-623101-000-000-000-000-0000	Teachers Retirement	22,446	23,442	23,530
110-2831-626001-000-000-000-000-0000	Workers Comp Insurance	352	353	353
2832 - Recruitment and Placement				
110-2832-654035-000-000-000-000-0000	Advertising Expense	55,000	40,000	20,000
2833 - Personnel/Human Resource Information				
110-2833-611401-000-000-000-000-0000	Clerical/Secretarial	110,589	111,380	132,322
110-2833-611832-000-000-000-000-0000	Retirement Specialist	45,235	3,022	13,532
110-2833-621000-000-000-000-000-0000	Group Insurance Expense	60,974	54,287	61,056
110-2833-622500-000-000-000-000-0000	Medicare Part A Expense	2,036	1,498	1,940
110-2833-623101-000-000-000-000-0000	Teachers Retirement	39,735	30,433	38,942
110-2833-626001-000-000-000-000-0000	Workers Comp Insurance	623	456	581
2834 - Non-Instructional Personnel/Human Resource Training				
110-2834-612431-000-000-000-000-0000	Substitute Paraprofessional	224	750	750
110-2834-615051-000-000-000-000-0000	Stipend-In-Service Presenter	377	500	500
110-2834-615052-000-000-000-000-0000	Stipend-In-Service Participant	12,353	7,500	7,500
110-2834-622000-000-000-000-000-0000	FICA	512	47	47
110-2834-622500-000-000-000-000-0000	Medicare Part A Expense	183	127	11
110-2834-623101-000-000-000-000-0000	Teachers Retirement	985	798	798
110-2834-623300-000-000-000-000-0000	LA School Empl Rtmt-LSERS	96	1,380	1,380
110-2834-623903-000-000-000-000-0000	Optional Retirement Expense	29	0	0
110-2834-626001-000-000-000-000-0000	Workers Comp Insurance	81	225	225
110-2834-653038-000-000-000-000-0000	Web Base Access License	2,176	3,000	3,000
110-2834-661045-000-000-000-000-0000	Supplies-Prof Development	3,151	300	300
2840 - Administrative Technology Services				
110-2840-661050-000-000-000-000-0000	Supplies-General Office	0	100	100
110-2840-681028-000-000-000-000-0000	Dues and Fees	750	750	750

Terrebonne Parish School Board
 General Fund Budget
 Central Services-Function 2800
 Fiscal Year 2018/2019

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
2841 - Technology Services Supervision & Administration				
110-2841-611123-000-000-000-00-000-0000	Data Processing Manager	141,010	117,855	78,346
110-2841-621000-000-000-000-00-000-0000	Group Insurance Expense	14,525	15,559	10,906
110-2841-622500-000-000-000-00-000-0000	Medicare Part A Expense	849	1,081	1,077
110-2841-623101-000-000-000-00-000-0000	Teachers Retirement	15,495	31,349	20,918
110-2841-626001-000-000-000-00-000-0000	Workers Comp Insurance	564	471	313
110-2841-627000-000-000-000-00-000-0000	Group Insurance-Retiree	0	2,921	0
110-2841-628100-000-000-000-00-000-0000	Sick Leave Severance Pay	0	8,800	0
110-2841-628200-000-000-000-00-000-0000	Annual Leave Severance Pay	0	49,203	0
2843 - Systems Application Development				
110-2843-611813-000-000-000-00-000-0000	Data Processing Programmer	66,585	82,628	83,431
110-2843-621000-000-000-000-00-000-0000	Group Insurance Expense	13,848	19,880	20,325
110-2843-622500-000-000-000-00-000-0000	Medicare Part A Expense	942	1,154	1,158
110-2843-623101-000-000-000-00-000-0000	Teachers Retirement	16,979	21,979	22,277
110-2843-626001-000-000-000-00-000-0000	Workers Comp Insurance	266	330	333
2845 - Network Support				
110-2845-611136-000-000-000-00-000-0000	Network System Administrator	58,959	59,061	59,162
110-2845-611401-000-000-000-00-000-0000	Clerical/Secretarial	21,908	22,008	22,108
110-2845-611809-000-000-000-00-000-0000	Network System Engineer	47,001	47,097	47,199
110-2845-611811-000-000-000-00-000-0000	Technical Support Specialist	116,066	130,897	131,870
110-2845-621000-000-000-000-00-000-0000	Group Insurance Expense	45,281	53,885	49,740
110-2845-622500-000-000-000-00-000-0000	Medicare Part A Expense	3,375	3,597	3,601
110-2845-623101-000-000-000-00-000-0000	Teachers Retirement	62,203	68,911	69,512
110-2845-626001-000-000-000-00-000-0000	Workers Comp Insurance	976	1,037	1,043
110-2845-643038-000-000-000-00-000-0000	Alarm System Maintenance	0	240	240
110-2845-644230-000-000-000-00-000-0000	Copy Equipment Rental	7	50	50
110-2845-653032-000-000-000-00-000-0000	Cellular Telephone Expense	1,852	2,000	2,000
110-2845-658201-000-000-000-00-000-0000	Travel-Employee	991	3,000	3,000
110-2845-661050-000-000-000-00-000-0000	Supplies-General Office	1,182	500	500
2849 - Other Technology Services				
110-2849-613089-000-000-000-00-000-0000	Site Network Manager	24,000	28,250	28,250
110-2849-622500-000-000-000-00-000-0000	Medicare Part A Expense	311	367	371
110-2849-623101-000-000-000-00-000-0000	Teachers Retirement	5,648	7,183	7,205
110-2849-626001-000-000-000-00-000-0000	Workers Comp Insurance	96	110	111
	Total Central Services	\$1,333,574	\$1,411,678	\$1,338,403

Terrebonne Parish School Board
General Fund Budget
Fiscal Year 2018/2019

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
Fiscal Year 2018/2019

Facilities Acquisition and Construction Services

Facilities Acquisition includes 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.

Land Acquisition – Activities concerned with initially acquiring and improving land.

Land and Site Improvement – Activities concerned with making permanent improvements to land, such as grading, fill and environmental remediation. Also includes making nonpermanent improvements or enhancements to building sites. These improvements include fencing, walkways, tunnels, and temporary landscaping.

Architecture and Engineering Services – Activities of architects and engineers related to acquiring and improving sites and improving buildings. Charges are made to this function for only those preliminary activities that may or may not result in additions to the LEA's property.

Building Acquisition and Construction – Activities concerned with buying or constructing buildings.

Building Improvement – Activities concerned with building additions and with installing or extending service systems and other built-in equipment. These improvements include roof replacement, wiring and plumbing, HVAC system, but do not include painting.

Sixteenth Section Land Improvements – Activities concerned with making improvements to sixteenth section lands. Activities may include re-seeding the land with trees, adding soil, cutting drainage canals, etc.

Other Facilities Acquisition and Construction Services – Facilities acquisition and construction activities that cannot be classified above.

Terrebonne Parish School Board
 General Fund Budget
 Land Acquisition-Function 4100
 Fiscal Year 2018/2019

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
4100 - Land Acquisition				
110-4100-671020-027-000-000-00-000-0000	Land Acquisition	\$146,000	\$0	\$0
	Total Land Acquisition	\$146,000	\$0	\$0

Terrebonne Parish School Board
General Fund Budget
Fiscal Year 2018/2019

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.

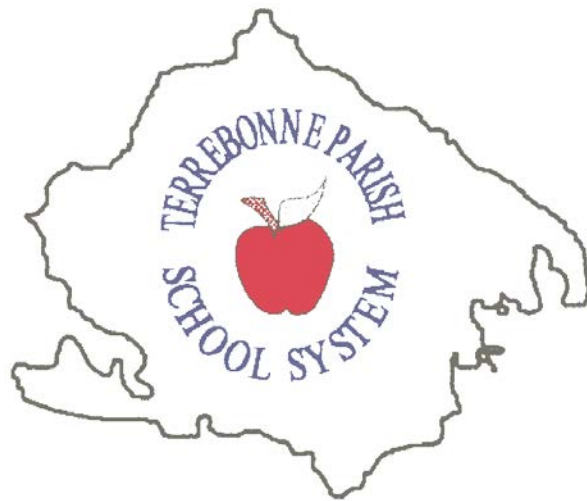
Debt Service – Activities related to servicing the debt of the LEA, including payments of both principal and interest. Normally, only long-term debt service (obligations exceeding one year) is recorded here.

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 2018/2019

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
5200 - Fund Transfers				
110-5200-693201-000-000-000-00-000-0000	Salary & Benefit Transfer	\$355,059	\$361,137	\$317,163
110-5200-693215-000-000-000-00-000-0000	Interest Income Transfer	2,602	1,771	1,556
110-5200-693218-000-000-000-00-000-0000	Grandparent Program Transfer	7,527	10,000	10,000
110-5200-693225-000-000-000-00-000-0000	Textbook Transfer	0	0	1,000,000
110-5200-693232-000-000-000-00-000-0000	Building Fund Transfer	0	0	2,000,000
110-5200-693235-000-000-000-00-000-0000	Loss Fund Transfer	1,465,326	1,370,000	1,000,000
110-5200-693242-000-000-000-00-000-0000	Support Transfer to CNP	33,190	20,797	0
110-5200-694012-000-000-000-00-000-0000	Transfer to Other Public Schools	383,820	582,259	557,016
110-5200-694023-000-000-000-00-000-0000	Transfer SDE Admin Fee Charter	900	1,000	1,000
Total Debt Service & Other Uses of Funds		\$2,248,424	\$2,346,964	\$4,886,735



Child Nutrition Program Fund



**Terrebonne Parish School Board
Child Nutrition Program
Fiscal Year 2018/2019**

	2018/2019 Original Budget
Revenues	
Local Revenues	\$708,280
State Revenues	145,314
Federal Revenues	<u>8,950,539</u>
Total Revenues	9,804,133
Expenditures	
Salaries	2,736,653
Employee Benefits	2,022,159
Purchased Services	691,102
Supplies	3,994,739
Property	<u>1,004,500</u>
Total Expenditures	10,449,153
Other Financing Sources (Uses)	
Other Sources of Funds	<u>339,516</u>
Total Other Financing Sources (Uses)	339,516
Net Change in Fund Balance	(305,504)
Fund Balance	
Beginning Fund Balance	1,748,199
Ending Fund Balance	
Nonspendable	<u>\$1,442,695</u>

**Terrebonne Parish School Board
Child Nutrition Program
Fiscal Year 2018/2019**

	Actual	Revised	Original
	2016/2017	Budget	Budget
	2016/2017	2017/2018	2018/2019
Revenues			
Local Revenues	\$632,220	\$714,280	\$708,280
State Revenues	145,314	145,314	145,314
Federal Revenues	<u>8,852,811</u>	<u>9,174,944</u>	<u>8,950,539</u>
Total Revenues	9,630,345	10,034,538	9,804,133
Expenditures			
Salaries	2,644,007	2,641,406	2,736,653
Employee Benefits	1,949,858	2,279,030	2,022,159
Purchased Services	523,264	682,092	691,102
Supplies	3,819,673	4,414,194	3,994,739
Property	<u>151,390</u>	<u>606,197</u>	<u>1,004,500</u>
Total Expenditures	9,088,192	10,622,919	10,449,153
Other Financing Sources (Uses)			
Other Sources of Funds	<u>398,106</u>	<u>383,705</u>	<u>339,516</u>
Total Other Financing Sources (Uses)	398,106	383,705	339,516
Net Change in Fund Balance	940,259	(204,676)	(305,504)
Fund Balance			
Beginning Fund Balance	1,012,616	1,952,875	1,748,199
Ending Fund Balance			
Nonspendable	470,872	1,748,199	1,442,695
Assigned	<u>1,482,003</u>	<u>0</u>	<u>0</u>
Total Ending Fund Balance	<u>\$1,952,875</u>	<u>\$1,748,199</u>	<u>\$1,442,695</u>

Terrebonne Parish School Board
Houma, LA

Budget Forecast Beyond the Budget Year - Child Nutrition Fund

	<u>Actual</u> <u>2014-2015</u>	<u>Actual</u> <u>2015-2016</u>	<u>Actual</u> <u>2016-2017</u>	<u>Revised</u> <u>Budget</u> <u>2017-2018</u>	<u>Original</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>	<u>Projected</u> <u>Budget</u> <u>2021-2022</u>
Revenue								
Local Sources	\$ 1,380,073	\$ 1,227,778	\$ 632,220	\$ 714,280	\$ 708,280	\$ 713,380	\$ 720,300	\$ 727,287
State Sources	321,761	140,544	145,314	145,314	145,314	146,360	147,707	149,140
Federal Sources	<u>7,188,933</u>	<u>7,698,745</u>	<u>8,852,811</u>	<u>9,174,944</u>	<u>8,950,539</u>	<u>9,142,976</u>	<u>9,284,692</u>	<u>9,386,824</u>
Total Revenues	8,890,767	9,067,067	9,630,345	10,034,538	9,804,133	10,002,716	10,152,699	10,263,251
Expenditures								
Salaries	2,613,579	2,627,919	2,644,007	2,641,406	2,736,653	2,764,862	2,802,634	2,674,836
Employee Benefits	1,999,495	1,976,487	1,949,858	2,279,030	2,022,159	2,322,681	2,375,644	2,312,743
Purchased Services	524,879	519,356	523,264	682,092	691,102	701,335	693,569	715,983
Supplies	3,900,314	3,987,654	3,819,673	4,414,194	3,994,739	4,106,911	3,998,648	4,216,749
Property	130,837	164,921	151,390	606,197	1,004,500	525,000	500,000	700,000
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	9,169,104	9,276,337	9,088,192	10,622,919	10,449,153	10,420,789	10,370,495	10,620,311
Other Sources of Funds	445,550	406,842	398,106	383,705	339,516	342,635	352,678	347,854
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)	445,550	406,842	398,106	383,705	339,516	342,635	352,678	347,854
Net Change in Fund Balance	167,213	197,572	940,259	(204,676)	(305,504)	(75,438)	134,882	(9,206)
Fund Balance								
Beginning	647,832	815,044	1,012,616	1,952,875	1,748,199	1,442,695	1,367,257	1,502,139
Ending Fund Balance								
Nonspendable	347,445	446,156	470,872	1,748,199	1,442,695	1,367,257	1,502,139	1,492,933
Assigned	<u>467,599</u>	<u>566,460</u>	<u>1,482,003</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Ending Fund Balance	<u>\$ 815,044</u>	<u>\$ 1,012,616</u>	<u>\$ 1,952,875</u>	<u>\$ 1,748,199</u>	<u>\$ 1,442,695</u>	<u>\$ 1,367,257</u>	<u>\$ 1,502,139</u>	<u>\$ 1,492,933</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
 Child Nutrition Program Budget
 Fiscal Year 2018/2019

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	\$1.80 / \$2.05
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 2018/2019 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 2018/2019

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 2017/2018	Budget 2018/2019	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	2	2	0
Child Nutrition Program Technician	102	101	(1)
Driver/General Maintenance Laborer	2	2	0
Part-Time Satellite Food Truck Driver	1	1	0
Part-Time Cafeteria Worker	53	57	4
Total Positions	205	208	3

Terrebonne Parish School Board
Child Nutrition Program Budget
Fiscal Year 2018/2019

**Child Nutrition Program
Supplemental Federal Grants**

The National School Lunch Program Equipment Assistance grant was received in 2016/2017 as part of the 2015 National School Lunch Program Equipment Assistance Grants for School Food Authorities. Grand Cailou 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.

In 2017/2018, eleven schools were awarded \$5,000 each for equipment under the same National School Lunch Program Equipment Assistance grant.

Due to the uncertainty of funding, no estimate is made for 2018/2019.

Terrebonne Parish School Board
 Child Nutrition Program Fund Budget
 Federal Revenues
 Fiscal Year 2018/2019

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
150-0000-545150-000-000-000-00-000-0000	School Food Service	\$8,091,692	\$8,400,000	\$8,300,000
150-0000-545150-000-305-000-00-000-0000	School Food Service	10,000	55,000	0
150-0000-549200-000-000-000-00-000-0000	Value of USDA Commodities	751,119	719,944	650,539
Total Federal Revenues		\$8,852,811	\$9,174,944	\$8,950,539

Terrebonne Parish School Board
 Child Nutrition Program Fund Budget
 Fiscal Year 2018/2019

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
3100 - Food Service Operations				
150-3100-612437-xxx-000-xxx-00-000-0000	Substitute Cafeteria Worker	\$52,194	\$58,414	\$58,414
150-3100-612901-000-000-000-00-000-0000	Forecast Adjustment	0	(95,000)	(45,000)
150-3100-613016-000-000-000-00-000-0000	Extra Work-Warehouse	17,723	56,000	56,000
150-3100-613024-000-000-000-00-000-0000	Extra Work-Food Truck	899	900	900
150-3100-615052-000-000-000-00-000-0000	Stipend-In-Service Participant	0	500	500
150-3100-622000-xxx-000-xxx-00-000-0000	FICA	3,238	3,378	3,378
150-3100-622500-xxx-000-xxx-00-000-0000	Medicare Part A Expense	1,016	1,642	1,642
150-3100-623101-xxx-000-xxx-00-000-0000	Teachers Retirement	0	16	16
150-3100-623300-xxx-000-xxx-00-000-0000	LA School Empl Rtmt-LSERS	5,077	15,288	15,288
150-3100-626001-xxx-000-xxx-00-000-0000	Workers Comp Insurance	1,420	3,410	3,410
150-3100-633310-000-000-000-00-000-0000	Financial Audit Fees	2,390	2,800	2,800
150-3100-633552-000-000-000-00-000-0000	Medical Exams	5,062	5,000	5,000
150-3100-633561-000-000-000-00-000-0000	Drug Testing-Other	0	100	0
150-3100-634018-000-000-000-00-000-0000	System Software Maintenance	41,280	26,000	44,350
150-3100-642125-000-000-000-00-000-0000	Garbage Disposal Service	107,266	120,000	120,000
150-3100-643018-000-000-000-00-000-0000	Equipment Repair Service	114,679	200,000	200,000
150-3100-643022-000-000-000-00-000-0000	Generator Maintenance	0	2,000	0
150-3100-643025-000-000-000-00-000-0000	Pest Control Service	8,266	12,500	12,500
150-3100-643038-000-000-000-00-000-0000	Alarm System Maintenance	0	240	0
150-3100-643048-000-000-000-00-000-0000	Network Wiring Installation	0	1,000	1,000
150-3100-643060-000-000-000-00-000-0000	Vehicle Repair Service	22,817	32,000	32,000
150-3100-643066-000-000-000-00-000-0000	Equipment Moving Service	19,884	15,000	15,000
150-3100-644230-000-000-000-00-000-0000	Copy Equipment Rental	519	1,000	1,000
150-3100-649100-000-000-000-00-000-0000	Pre-Distribution Fee	18,395	62,000	55,000
150-3100-652151-000-000-000-00-000-0000	General Liability Insurance	5,952	5,952	5,952
150-3100-652153-000-000-000-00-000-0000	Board of Education Insurance	2,381	2,381	2,381
150-3100-652241-000-000-000-00-000-0000	Building & Contents Coverage	112,918	122,326	122,326
150-3100-652242-000-000-000-00-000-0000	Boiler and Machinery Policy	2,086	2,086	2,086
150-3100-652243-000-000-000-00-000-0000	Flood Insurance Policy	18,329	18,384	18,384
150-3100-652352-000-000-000-00-000-0000	Fleet Liability Insurance-Vehicles	6,063	6,063	6,063
150-3100-653001-000-000-000-00-000-0000	Postage Expense	0	50	50
150-3100-653032-000-000-000-00-000-0000	Cellular Telephone Expense	1,542	2,000	2,000
150-3100-653033-000-000-000-00-000-0000	Data Plan	3,248	3,400	3,400
150-3100-653035-000-000-000-00-000-0000	Radio Airtime & Maintenance	2,104	3,000	3,000

Terrebonne Parish School Board
 Child Nutrition Program Fund Budget
 Fiscal Year 2018/2019

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
150-3100-655001-000-000-000-00-000-0000	Forms Printing	2,034	5,000	5,000
150-3100-658201-000-000-000-00-000-0000	Travel-Employee	25,446	29,000	29,000
150-3100-661034-xxx-235-000-00-000-0000	Supplies-Physical Education	0	2,700	2,700
150-3100-661050-000-000-000-00-000-0000	Supplies-General Office	5,257	7,000	7,000
150-3100-661052-000-000-000-00-000-0000	Supplies-Other	673	6,000	6,000
150-3100-661060-000-000-000-00-000-0000	Equipment Repair Parts	3,250	3,000	3,000
150-3100-661063-000-000-000-00-000-0000	Supplies-Maintenance	1,345	8,500	8,500
150-3100-661074-000-000-000-00-000-0000	Vehicle Maintenance/Repair Parts	5,632	2,000	2,000
150-3100-661077-000-000-000-00-000-0000	Supplies-Kitchen	405,762	350,000	350,000
150-3100-661077-xxx-235-000-00-000-0000	Supplies-Kitchen	4,554	0	0
150-3100-661510-000-000-000-00-000-0000	Supplies-Technology Related	16,041	30,000	30,000
150-3100-662625-000-000-000-00-000-0000	Gasoline & Diesel Fuel	15,166	55,000	35,000
150-3100-663110-000-000-000-00-000-0000	Purchased Food Consumed	1,784,361	1,800,000	1,900,000
150-3100-663120-000-000-000-00-000-0000	Purchased Juice Consumed	169,882	250,000	200,000
150-3100-663122-000-000-000-00-000-0000	Purchased Fruit/Veg Consumed	80,843	180,000	100,000
150-3100-663125-000-000-000-00-000-0000	Milk Consumed	635,509	1,000,000	700,000
150-3100-663210-000-000-000-00-000-0000	USDA Commodities	691,399	719,994	650,539
150-3100-673107-000-000-000-00-000-0000	Machinery-Equipment	141,390	527,197	952,500
150-3100-673107-001-305-000-00-000-0000	Machinery-Equipment	0	5,000	0
150-3100-673107-006-305-000-00-000-0000	Machinery-Equipment	0	5,000	0
150-3100-673107-007-305-000-00-000-0000	Machinery-Equipment	0	5,000	0
150-3100-673107-008-305-000-00-000-0000	Machinery-Equipment	0	5,000	0
150-3100-673107-014-305-000-00-000-0000	Machinery-Equipment	0	5,000	0
150-3100-673107-016-305-000-00-000-0000	Machinery-Equipment	0	5,000	0
150-3100-673107-017-305-000-00-000-0000	Machinery-Equipment	5,000	0	0
150-3100-673107-021-305-000-00-000-0000	Machinery-Equipment	0	5,000	0
150-3100-673107-022-305-000-00-000-0000	Machinery-Equipment	0	5,000	0
150-3100-673107-028-305-000-00-000-0000	Machinery-Equipment	0	5,000	0
150-3100-673107-029-305-000-00-000-0000	Machinery-Equipment	0	5,000	0
150-3100-673107-030-305-000-00-000-0000	Machinery-Equipment	0	5,000	0
150-3100-673107-039-305-000-00-000-0000	Machinery-Equipment	5,000	0	0
150-3100-673222-000-000-000-00-000-0000	Vehicles	0	24,000	52,000
3110 - Food Service District Office				
150-3110-612205-000-000-000-00-000-0000	Seasonal Clerical	0	1,000	1,000

Terrebonne Parish School Board
Child Nutrition Program Fund Budget
Fiscal Year 2018/2019

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
150-3110-612433-064-000-000-00-000-0000	Substitute Secretary/Clerical	132	1,000	1,000
150-3110-622000-064-000-000-00-000-0000	FICA	8	62	62
150-3110-622500-064-000-000-00-000-0000	Medicare Part A Expense	2	17	70
150-3110-626001-064-000-000-00-000-0000	Workers Comp Insurance	1	11	18
150-3110-613008-000-000-000-00-000-0000	Extra Work-Clerical	0	100	100
150-3110-613016-064-000-000-00-000-0000	Extra Work-Warehouse	0	200	200
150-3110-622000-000-000-000-00-000-0000	FICA	0	28	31
150-3110-622500-000-000-000-00-000-0000	Medicare Part A Expense	0	15	16
150-3110-623101-000-000-000-00-000-0000	Teachers Retirement	0	26	53
150-3110-626001-000-000-000-00-000-0000	Workers Comp Insurance	0	4	7
3111 - Office of the District Supervisor				
150-3111-611119-064-000-000-00-000-0000	Supervisor of Child Nutrition	82,049	82,152	82,248
150-3111-611401-064-000-000-00-000-0000	Clerical/Secretarial	45,414	26,571	24,690
150-3111-611413-064-000-000-00-000-0000	Accounting Clerk	20,890	20,892	21,093
150-3111-611813-064-000-000-00-000-0000	Data Processing Programmer	48,953	49,053	49,152
150-3111-621000-064-000-000-00-000-0000	Group Insurance Expense	47,111	42,750	38,717
150-3111-622500-064-000-000-00-000-0000	Medicare Part A Expense	2,719	2,591	2,441
150-3111-623101-064-000-000-00-000-0000	Teachers Retirement	47,712	47,526	34,184
150-3111-626001-064-000-000-00-000-0000	Workers Comp Insurance	789	715	709
150-3111-658201-000-000-000-00-000-0000	Travel-Employee	411	2,500	2,500
3112 - Office of the Assistant Supervisor				
150-3112-611155-064-000-000-00-000-0000	Ambulatory CNP Manager	43,582	44,048	44,221
150-3112-621000-064-000-000-00-000-0000	Group Insurance Expense	14,972	8,734	14,972
150-3112-622500-064-000-000-00-000-0000	Medicare Part A Expense	627	639	636
150-3112-623101-064-000-000-00-000-0000	Teachers Retirement	11,113	11,717	11,807
150-3112-626001-064-000-000-00-000-0000	Workers Comp Insurance	1,438	1,454	1,459
150-3112-658201-000-000-000-00-000-0000	Travel-Employee	194	200	200
3120 - Food Service Sites				
150-3120-611604-xxx-000-xxx-00-000-0000	Cafeteria Worker	1,285,584	1,313,754	1,334,982
150-3120-611605-xxx-000-xxx-00-000-0000	Part-Time CNP Worker	353,794	375,540	395,332
150-3120-611629-067-000-000-00-000-0000	Part-Time Satellite Driver	6,640	7,080	7,080
150-3120-611631-067-000-000-00-000-0000	Driver/General Laborer	35,770	38,115	38,291

One Cent Sales Tax Fund



**Terrebonne Parish School Board
One Cent Sales Tax Fund (1996)
Fiscal Year 2018/2019**

	2018/2019 Original Budget
Revenues	
Local - Sales Tax	\$21,626,244
- Interest	<u>60,000</u>
Total Revenues	21,686,244
Expenditures	
Compensation & Benefits	15,294,934
Technology	1,864,631
Capital & Construction	12,935
Debt Service	<u>876,255</u>
Total Expenditures	18,048,755
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	(18,228)
Fund Balance	
Beginning Fund Balance	6,404,148
Ending Fund Balance	
Restricted	
Salaries & Benefits	6,225,888
Technology/Construction	<u>160,032</u>
Total Ending Fund Balance	<u>\$6,385,920</u>

**Terrebonne Parish School Board
One Cent Sales Tax Fund (1996)
Fiscal Year 2018/2019**

	2018/2019 Original Budget
Revenues	
Local - Sales Tax	\$21,626,244
- Interest	<u>60,000</u>
Total Revenues	21,686,244
Expenditures	
Salaries	11,817,824
Employee Benefits	3,346,250
Purchased Services	1,430,226
Supplies	551,200
Property	27,000
Debt Service and Miscellaneous	<u>876,255</u>
Total Expenditures	18,048,755
Other Financing Sources (Uses)	
Other Uses of Funds	
Total Other Financing Sources (Uses)	(3,655,717)
Net Change in Fund Balance	(18,228)
Fund Balance	
Beginning	6,404,148
Ending Fund Balance	
Restricted	
Salaries & Benefits	6,225,888
Technology/Construction	<u>160,032</u>
Total Ending Fund Balance	<u>\$6,385,920</u>

**Terrebonne Parish School Board
One Cent Sales Tax Fund (1996)
Fiscal Year 2018/2019**

	Actual	Revised	Original
	2016/2017	2017/2018	2018/2019
Revenues			
Local - Sales Tax	\$20,926,335	\$21,626,244	\$21,626,244
- Interest	28,489	45,000	60,000
- Refund of Prior Year E-Rate	<u>0</u>	<u>244,197</u>	<u>0</u>
Total Revenues	20,954,824	21,915,441	21,686,244
Expenditures			
Compensation & Benefits	15,324,081	15,331,716	15,294,934
Technology	1,143,691	1,453,653	1,864,631
Capital & Construction	304,551	862,935	12,935
Debt Service	<u>141,992</u>	<u>876,255</u>	<u>876,255</u>
Total Expenditures	16,914,314	18,524,559	18,048,755
Other Financing Sources (Uses)			
Other Uses of Funds	<u>(4,054,941)</u>	<u>(3,655,717)</u>	<u>(3,655,717)</u>
Total Other Financing Sources (Uses)	(4,054,941)	(3,655,717)	(3,655,717)
Net Change in Fund Balance	(14,431)	(264,835)	(18,228)
Fund Balance			
Beginning	6,683,414	6,668,983	6,404,148
Ending Fund Balance			
Restricted			
Salaries & Benefits	5,057,738	5,615,922	6,225,888
Technology/Construction	1,611,245	788,226	160,032
Total Ending Fund Balance	<u>\$6,668,983</u>	<u>\$6,404,148</u>	<u>\$6,385,920</u>

Terrebonne Parish School Board
One Cent Sales Tax Fund (1996)
Fiscal Year 2018/2019

SUMMARY OF REVENUES AND EXPENDITURES BY TAX ALLOCATION

	83%	17%	Total
	Salaries & Benefits	Technology Construction & Buildings	
	<hr/>	<hr/>	<hr/>
Revenues			
Local -Sales Tax	\$17,844,900	\$3,781,344	\$21,626,244
Interest	<u>60,000</u>	<u>0</u>	<u>60,000</u>
Total Revenues	17,904,900	3,781,344	21,686,244
Expenditures			
Compensation & Benefits	15,294,934	0	15,294,934
Technology	0	1,864,631	1,864,631
Capital and Construction	0	12,935	12,935
Debt Service	<u>0</u>	<u>876,255</u>	<u>876,255</u>
Total Expenditures	15,294,934	2,753,821	18,048,755
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	609,966	(628,194)	(18,228)
Beginning Fund Balance	5,615,922	788,226	6,404,148
Ending Fund Balance, Restricted	<u>\$6,225,888</u>	<u>\$160,032</u>	<u>\$6,385,920</u>

Terrebonne Parish School Board
Houma, LA

Budget Forecast Beyond the Budget Year - One Cent Sales Tax Fund

	<u>Actual</u> <u>2014-2015</u>	<u>Actual</u> <u>2015-2016</u>	<u>Actual</u> <u>2016-2017</u>	<u>Revised</u> <u>Budget</u> <u>2017-2018</u>	<u>Original</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>	<u>Projected</u> <u>Budget</u> <u>2021-2022</u>
Revenue								
Local Sources	\$ 25,330,745	\$ 22,033,980	\$ 20,954,824	\$ 21,915,441	\$ 21,686,244	\$ 21,933,954	\$ 22,176,023	\$ 22,373,029
State Sources	0	0	0	0	0	0	0	0
Federal Sources	0	0	0	0	0	0	0	0
Total Revenues	25,330,745	22,033,980	20,954,824	21,915,441	21,686,244	21,933,954	22,176,023	22,373,029
Expenditures								
Salaries	12,687,269	12,878,672	11,918,775	11,794,402	11,817,824	11,843,823	11,855,667	11,897,162
Employee Benefits	3,790,392	3,614,188	3,224,339	3,406,454	3,346,250	3,353,612	3,356,295	3,368,042
Purchased Services	3,225,078	2,763,247	1,482,545	1,858,574	1,430,226	1,432,800	1,435,952	1,440,978
Supplies	122,097	849,990	101,552	559,874	551,200	552,413	467,065	468,670
Property	1,716,631	122,099	42,286	29,000	27,000	30,000	33,000	48,000
Debt Services and Miscellaneous	<u>144,625</u>	<u>144,617</u>	<u>144,817</u>	<u>876,255</u>	<u>876,255</u>	<u>876,255</u>	<u>876,255</u>	<u>876,255</u>
Total Expenditures	21,686,092	20,372,813	16,914,314	18,524,559	18,048,755	18,088,903	18,024,234	18,099,107
Other Sources of Funds	1,741,835	187,521	0	0	0	0	0	0
Other Uses of Funds	<u>(7,297,846)</u>	<u>(4,306,731)</u>	<u>(4,054,941)</u>	<u>(3,655,717)</u>	<u>(3,655,717)</u>	<u>(3,847,650)</u>	<u>(3,847,650)</u>	<u>(3,847,650)</u>
Total Other Sources (Uses)	(5,556,011)	(4,119,210)	(4,054,941)	(3,655,717)	(3,655,717)	(3,847,650)	(3,847,650)	(3,847,650)
Net Change in Fund Balance	(1,911,358)	(2,458,043)	(14,431)	(264,835)	(18,228)	(2,599)	304,139	426,272
Fund Balance								
Beginning	11,052,815	9,141,457	6,683,414	6,668,983	6,404,148	6,385,920	6,383,321	6,687,460
Ending Fund Balance								
Restricted	9,141,457	6,683,414	6,668,983	6,404,148	6,385,920	6,383,321	6,687,460	7,113,732
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>\$ 9,141,457</u>	<u>\$ 6,683,414</u>	<u>\$ 6,668,983</u>	<u>\$ 6,404,148</u>	<u>\$ 6,385,920</u>	<u>\$ 6,383,321</u>	<u>\$ 6,687,460</u>	<u>\$ 7,113,732</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
One Cent Sales Tax Fund Budget
Fiscal Year 2018/2019

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 2018/2019

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
 Salaries and Benefits - Project 000
 Fiscal Year 2018/2019

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
1100 - Regular Programs				
170-1105-611205-000-000-000-000-0000	Kindergarten Teacher	\$387,777	\$374,381	\$359,179
170-1110-611208-000-000-000-00-000-0000	Elementary Teacher (1-8)	3,134,818	3,086,962	3,101,566
170-1110-611224-000-000-000-00-000-0000	Elementary Computer Lab Tchr	166,260	176,927	177,604
170-1110-611248-000-000-000-00-000-0000	Instructional Interventionist	6,632	6,631	6,630
170-1110-611252-000-000-000-00-000-0000	Focus Teacher	13,262	6,631	6,630
170-1110-612901-000-000-000-00-000-0000	Forecast Adjustment	0	(48,000)	(48,000)
170-1130-611231-000-000-000-00-000-0000	Secondary Teacher	1,188,003	1,103,271	1,013,379
170-1130-611234-000-000-000-00-000-0000	Secondary Computer Lab Tchr	32,643	19,728	19,794
170-1130-611501-000-000-000-00-000-0000	Paraprofessional	16,518	16,516	16,517
170-11xx-614001-000-000-000-00-000-0000	Sabbatical Leave	9,787	1,922	0
170-11xx-622500-000-000-000-00-000-0000	Medicare Part A Expense	67,627	68,734	64,240
170-11xx-623101-000-000-000-00-000-0000	Teachers Retirement	1,222,775	1,267,469	1,204,204
170-11xx-623300-000-000-000-00-000-0000	LA School Empl Rtmt-LSERS	3,224	1,851	0
170-11xx-623903-000-000-000-00-000-0000	Optional Retirement Expense	4,192	3,433	3,392
170-11xx-623905-000-000-000-00-000-0000	LA State Empl Rtmt-LASERS	2,118	2,227	2,235
170-11xx-626001-000-000-000-00-000-0000	Workers Comp Insurance	19,837	19,105	18,683
1200 - Special Education				
170-1210-612901-000-000-000-00-000-0000	Forecast Adjustment	0	(22,000)	(22,000)
170-1211-611241-000-000-000-00-000-0000	Special Education Teacher	314,695	281,336	290,878
170-1211-611241-012-000-000-00-000-0000	Special Education Teacher	5,569	5,570	5,569
170-1211-611241-048-000-000-00-000-0000	Special Education Teacher	6,777	6,775	6,778
170-1211-611243-xxx-000-000-00-000-0000	Homebound Teacher	19,849	19,881	19,918
170-1211-611501-000-000-000-00-000-0000	Paraprofessional	342,995	407,414	411,300
170-1211-611501-012-000-000-00-000-0000	Paraprofessional	4,130	8,188	8,198
170-1212-611240-000-000-000-00-000-0000	Special Ed Support Teacher	468,511	515,190	507,613
170-1212-611240-012-000-000-00-000-0000	Special Ed Support Teacher	6,632	6,631	6,630
170-1214-611242-000-000-000-00-000-0000	Adaptive Physical Education	39,675	39,702	39,744
170-1216-611245-000-000-000-00-000-0000	Early Steps Teacher	6,866	6,909	6,909
170-1216-611247-000-000-000-00-000-0000	Special Ed Non-Cat Presch Tchr	99,132	79,524	101,050
170-1216-611505-000-000-000-00-000-0000	Special Ed Non-Cat Presch Para	44,333	32,956	49,419
170-1220-611281-000-000-000-00-000-0000	Gifted Teacher	135,845	138,219	138,944
170-1220-611283-000-000-000-00-000-0000	Talented Teacher	12,261	12,469	12,490
170-12xx-622500-xxx-000-000-00-000-0000	Medicare Part A Expense	20,049	21,543	21,286

Terrebonne Parish School Board
 One Cent Sales Tax Fund Budget
 Salaries and Benefits - Project 000
 Fiscal Year 2018/2019

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
170-12xx-623101-xxx-000-000-00-000-0000	Teachers Retirement	374,299	403,886	407,806
170-12xx-623300-000-000-000-00-000-0000	LA School Empl Rtmt-LSERS	2,233	5,130	5,734
170-12xx-623903-xxx-000-000-00-000-0000	Optional Retirement Expense	623	1,669	1,655
170-12xx-623905-xxx-000-000-00-000-0000	LA State Empl Rtmt-LASERS	1,763	3,782	3,793
170-12xx-626001-xxx-000-000-00-000-0000	Workers Comp Insurance	6,048	6,296	6,448
1300 - Career & Technical Education Programs				
170-1340-611235-000-000-000-00-000-0000	Family & Consumer Science	32,605	43,552	43,694
170-1360-611237-000-000-000-00-000-0000	Business & Administration	86,480	81,504	81,909
170-1370-611239-000-000-000-00-000-0000	Health Science Teacher	18,893	31,370	25,632
170-1390-611238-000-000-000-00-000-0000	Other Career & Technical Teacher	110,865	105,547	111,988
170-1390-611501-000-000-000-00-000-0000	Paraprofessional	8,257	8,258	12,385
170-13xx-622500-000-000-000-00-000-0000	Medicare Part A Expense	3,404	3,607	3,663
170-13xx-623101-000-000-000-00-000-0000	Teachers Retirement	56,941	68,462	70,147
170-13xx-623300-000-000-000-00-000-0000	LA School Empl Rtmt-LSERS	0	1,862	0
170-13xx-623903-000-000-000-00-000-0000	Optional Retirement Expense	654	0	0
170-13xx-623905-000-000-000-00-000-0000	LA State Empl Rtmt-LASERS	2,195	2,307	2,313
170-13xx-626001-000-000-000-00-000-0000	Workers Comp Insurance	1,029	1,077	1,100
1400 - Other Instructional Programs				
170-1410-611266-000-000-000-00-000-0000	Secondary Instr/Vocal Teacher	76,047	78,556	74,820
170-1410-611267-000-000-000-00-000-0000	Elementary Instr Music Teacher	64,649	66,060	66,489
170-1480-611262-000-000-000-00-000-0000	Alternative Program Teacher	6,959	6,739	0
170-1480-611262-012-000-000-00-000-0000	Alternative Program Teacher	48,273	62,927	58,271
170-1480-611262-048-000-000-00-000-0000	Alternative Program Teacher	12,250	13,249	13,252
170-1480-611264-000-000-000-00-000-0000	In-School Intervention Teacher	41,141	38,435	44,024
170-1480-611264-012-000-000-00-000-0000	In-School Intervention Teacher	5,508	5,570	5,569
170-1480-611501-000-000-000-00-000-0000	Paraprofessional	8,232	4,112	4,122
170-1480-611501-048-000-000-00-000-0000	Paraprofessional	0	4,129	4,130
170-1490-611272-000-000-000-00-000-0000	JAG Teacher	13,210	19,036	18,948
170-14xx-622500-xxx-000-000-00-000-0000	Medicare Part A Expense	3,751	4,010	4,006
170-14xx-623101-xxx-000-000-00-000-0000	Teachers Retirement	64,548	75,881	73,782
170-14xx-626001-xxx-000-000-00-000-0000	Workers Comp Insurance	1,106	1,155	1,158

Terrebonne Parish School Board
 One Cent Sales Tax Fund Budget
 Salaries and Benefits - Project 000
 Fiscal Year 2018/2019

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
1500 - Special Programs				
170-1510-611205-000-000-000-000-0000	Kindergarten Teacher	11,694	11,676	11,716
170-1510-611208-000-000-000-00-000-0000	Elementary Teacher (1-8)	88,991	79,018	83,770
170-1510-611231-000-000-000-00-000-0000	Secondary Teacher	32,271	0	0
170-1510-611248-000-000-000-00-000-0000	Instructional Interventionist	66,519	69,402	76,932
170-1510-611501-000-000-000-00-000-0000	Paraprofessional	0	69,660	69,758
170-1520-611255-000-000-000-00-000-0000	LEP Teacher	19,656	19,793	25,630
170-1520-611257-000-000-000-00-000-0000	LEP Interpreter	6,598	6,597	6,597
170-1520-611501-000-000-000-00-000-0000	Paraprofessional	8,181	8,188	8,198
170-1530-611271-000-000-000-00-000-0000	Pre Kindergarten Teacher	322,615	282,076	275,437
170-1530-611501-000-000-000-00-000-0000	Paraprofessional	206,520	188,316	177,103
170-15xx-622500-000-000-000-00-000-0000	Medicare Part A Expense	9,649	9,099	9,435
170-15xx-623101-000-000-000-00-000-0000	Teachers Retirement	185,646	193,984	192,319
170-15xx-623300-000-000-000-00-000-0000	LA School Empl Rtmt-LSERS	174	0	0
170-15xx-623905-000-000-000-00-000-0000	LA State Empl Rtmt-LASERS	1,661	1,562	0
170-15xx-626001-000-000-000-00-000-0000	Workers Comp Insurance	3,054	2,846	2,948
1600 - Adult Education & Literacy Programs				
170-1600-611284-000-000-000-00-000-0000	Adult Education Teacher	19,727	13,265	13,166
170-1600-611501-000-000-000-00-000-0000	Paraprofessional	15,903	16,482	16,502
170-1600-622500-000-000-000-00-000-0000	Medicare Part A	483	389	404
170-1600-623101-000-000-000-00-000-0000	Teachers Retirement	9,190	7,606	7,921
170-1600-626001-000-000-000-00-000-0000	Workers Comp Insurance	143	112	121
2100 - Support Services				
170-2111-611401-000-000-000-00-000-0000	Clerical/Secretarial	8,963	8,964	8,966
170-2122-611305-000-000-000-00-000-0000	Guidance Counselor	250,971	249,910	251,013
170-2122-611327-000-000-000-00-000-0000	Behavior Interventionist	0	3,438	6,720
170-2122-611409-000-000-000-00-000-0000	Guidance Secretary	24,153	25,228	25,362
170-2131-611144-000-000-000-00-000-0000	Coordinator-Nurse	6,949	6,949	6,948
170-2134-611601-000-000-000-00-000-0000	Nursing Assistant	16,063	20,148	16,354
170-2134-611841-000-000-000-00-000-0000	Health Nurse	67,416	68,720	69,313
170-2140-611401-000-000-000-00-000-0000	Clerical/Secretarial	8,536	8,808	8,808
170-2140-611425-000-000-000-00-000-0000	Microfilm Clerk	4,267	4,404	4,403
170-2142-611325-000-000-000-00-000-0000	Psychologist	66,064	67,649	68,263

Terrebonne Parish School Board
 One Cent Sales Tax Fund Budget
 Salaries and Benefits - Project 000
 Fiscal Year 2018/2019

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
170-2145-611331-000-000-000-00-000-0000	Educational Diagnostician	75,253	61,602	61,723
170-2145-611339-000-000-000-00-000-0000	Coordinator-Pupil Appraisal	6,986	6,988	7,027
170-2149-611323-000-000-000-00-000-0000	Social Worker	34,113	47,727	47,237
170-2149-611323-012-000-000-00-000-0000	Social Worker	6,612	6,767	6,767
170-2152-611301-000-000-000-00-000-0000	Speech Therapist/Pathologist	79,296	80,197	80,393
170-2152-611303-000-000-000-00-000-0000	Speech Therapist Assistant	68,288	70,036	70,192
170-2152-611329-000-000-000-00-000-0000	Qualified Examiner/Speech Path	32,714	32,901	32,967
170-2153-611337-000-000-000-00-000-0000	Audiologist	6,930	6,929	6,972
170-2154-611903-000-000-000-00-000-0000	Special Education Interpreter	12,446	12,468	12,170
170-2161-611321-000-000-000-00-000-0000	Occupational Therapist	13,046	13,486	13,524
170-2170-611335-000-000-000-00-000-0000	Assistive Technologist	6,631	6,631	6,632
170-2180-611371-000-000-000-00-000-0000	Project Itinerant Liaison	5,937	8,817	5,978
170-2180-611509-000-000-000-00-000-0000	Migrant Advocate	4,128	4,129	4,129
170-2180-611821-000-000-000-00-000-0000	Migrant Recruiter	6,533	6,532	6,565
170-2180-611822-000-000-000-00-000-0000	Coordinator-Support Service	0	0	6,532
170-2190-611355-000-000-000-00-000-0000	Instr Technology Specialist	7,036	7,036	7,079
170-21xx-622500-000-000-000-00-000-0000	Medicare Part A Expense	10,902	11,170	11,324
170-21xx-623101-000-000-000-00-000-0000	Teachers Retirement	196,996	217,139	202,778
170-21xx-623905-000-000-000-00-000-0000	LA State Empl Rtmnt-LASERS	2,446	2,565	2,580
170-21xx-626001-000-000-000-00-000-0000	Workers Comp Insurance	3,280	3,275	3,340
2200 - Instructional Staff Services				
170-2211-611375-000-000-000-00-000-0000	Coordinator-Testing & Accountabili	7,331	7,333	7,335
170-2211-611401-000-000-000-00-000-0000	Clerical/Secretarial	8,963	8,964	8,963
170-2212-611363-000-000-000-00-000-0000	Coordinator-Special Area	14,156	14,155	14,201
170-2212-611373-000-000-000-00-000-0000	Facilitator-Special Area	40,641	40,349	41,142
170-2212-611401-000-000-000-00-000-0000	Clerical/Secretarial	13,195	13,215	13,220
170-2214-611129-000-000-000-00-000-0000	Turnaround Specialist	7,374	7,423	7,425
170-2214-611349-000-000-000-00-000-0000	Reading Consultant	6,951	6,950	6,950
170-2214-611363-000-000-000-00-000-0000	Coordinator-Special Area	0	3,691	6,771
170-2214-611367-000-000-000-00-000-0000	Coordinator-Staff Development	7,374	7,376	7,374
170-2214-611369-000-000-000-00-000-0000	Coordinator-Early Childhood	12,881	12,913	13,360
170-2214-611401-000-000-000-00-000-0000	Clerical/Secretarial	17,542	17,693	17,691
170-2214-661822-000-000-000-00-000-0000	Coordinator-Support Service	6,788	6,787	6,788
170-2216-611363-000-000-000-00-000-0000	Coordinator-Special Area	7,592	7,593	7,593

Terrebonne Parish School Board
 One Cent Sales Tax Fund Budget
 Salaries and Benefits - Project 000
 Fiscal Year 2018/2019

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
170-2220-611347-000-000-000-000-0000	Curriculum Specialist	27,155	28,079	27,151
170-2220-611352-000-000-000-000-0000	STEM Coordinator	6,771	6,807	6,808
170-2220-611353-000-000-000-000-0000	Master Teacher	40,429	39,658	39,723
170-2220-611354-000-000-000-000-0000	Lead Teacher	23,084	25,984	32,208
170-2220-611357-000-000-000-000-0000	Instructional Coach	177,561	169,507	171,288
170-2252-611287-000-000-000-000-0000	Elementary Librarian	161,310	160,444	160,688
170-2252-611288-000-000-000-000-0000	Secondary Librarian	43,900	44,033	43,912
170-2259-611423-000-000-000-000-0000	Media Center Clerk	4,405	4,404	4,403
170-2290-611361-000-000-000-000-0000	Facilitator-Education Technology	7,037	7,036	7,034
170-2290-611363-000-000-000-000-0000	Coordinator-Special Area	6,949	13,301	6,885
170-2290-611364-000-000-000-000-0000	Grant Specialist	6,750	6,751	6,752
170-22xx-622500-000-000-000-000-0000	Medicare Part A Expense	8,626	9,417	8,845
170-22xx-623101-000-000-000-000-0000	Teachers Retirement	154,062	162,115	163,678
170-22xx-623903-000-000-000-000-0000	Optional Retirement Expense	1,600	1,664	1,645
170-22xx-626001-000-000-000-000-0000	Workers Comp Insurance	2,625	2,701	2,664
2300 - General Administration				
170-2310-631438-000-000-000-000-0000	Sales Tax Collection Fee	150,319	121,260	121,260
170-2310-633310-000-000-000-000-0000	Financial Audit Fees	4,648	5,000	5,000
170-2310-634058-000-000-000-000-0000	Cash Management Fees	4,635	4,600	4,600
170-2312-611429-000-000-000-000-0000	Reception/Switchboard Operator	4,301	4,319	4,328
170-2312-611431-000-000-000-000-0000	Executive Assistant	6,632	6,631	6,632
170-2321-611421-000-000-000-000-0000	Executive Secretary	5,107	5,148	5,147
170-2324-611417-000-000-000-000-0000	Assist Superintendent Secretary	4,633	4,634	4,635
170-23xx-622500-000-000-000-000-0000	Medicare Part A Expense	195	198	197
170-23xx-623101-000-000-000-000-0000	Teachers Retirement	5,272	5,515	5,538
170-23xx-626001-000-000-000-000-0000	Workers Comp Insurance	83	84	84
2400 - School Administration				
170-2410-611141-000-000-000-000-0000	Principal	251,048	250,273	250,736
170-2410-611141-012-000-000-000-0000	Principal	7,252	7,253	7,256
170-2410-611405-000-000-000-000-0000	School Clerical 12 Months	21,575	21,864	21,883
170-2410-611407-000-000-000-000-0000	School Clerical Non 12 Months	156,526	158,928	161,630
170-2410-611407-012-000000-000-000-0000	School Clerical Non 12 Months	4,275	4,276	4,277
170-2420-611142-000-000-000-000-0000	Assistant Principal	239,475	248,089	253,758

Terrebonne Parish School Board
 One Cent Sales Tax Fund Budget
 Salaries and Benefits - Project 000
 Fiscal Year 2018/2019

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
170-24xx-622500-xxx-000-000-000-0000	Medicare Part A Expense	9,247	9,435	9,553
170-24xx-623101-xxx-000-000-000-0000	Teachers Retirement	167,223	175,214	176,020
170-24xx-626001-xxx-000-000-000-0000	Workers Comp Insurance	2,721	2,755	2,801
2500 - Business Services				
170-2511-611133-000-000-000-000-0000	Chief Accountant	7,244	7,245	7,244
170-2511-611401-000-000-000-000-0000	Clerical/Secretarial	4,388	4,634	4,635
170-2514-611411-000-000-000-000-0000	Payroll Clerk	3,145	4,444	4,443
170-2514-611803-000-000-000-000-0000	Payroll Manager	6,632	6,631	6,632
170-2514-611805-000-000-000-000-0000	Accountant	6,718	6,717	6,718
170-2515-611413-000-000-000-000-0000	Accounting Clerk	8,847	8,888	8,889
170-2515-611805-000-000-000-000-0000	Accountant	31,141	31,656	31,694
170-2520-611124-000-000-000-000-0000	Purchasing Agent	6,394	8,045	7,241
170-2520-611819-000-000-000-000-0000	Buyer	5,336	5,800	5,818
170-2530-611151-000-000-000-000-0000	Warehouse Manager	5,103	5,101	5,103
170-2530-611607-000-000-000-000-0000	Warehouse/ Commodity Clerk	9,414	8,848	8,847
170-2530-611631-000-000-000-000-0000	Driver/General Laborer	8,745	8,508	8,732
170-2540-611401-000-000-000-000-0000	Clerical/Secretarial	4,058	4,376	4,385
170-2590-611401-000-000-000-000-0000	Clerical/Secretarial	4,483	5,803	8,884
170-2520-653038-000-000-000-000-0000	Software Access License	21,365	0	0
170-25xx-622500-000-000-000-000-0000	Medicare Part A Expense	1,300	1,356	1,420
170-25xx-623101-000-000-000-000-0000	Teachers Retirement	18,574	23,268	23,995
170-25xx-623300-000-000-000-000-0000	LA School Empl Rtmt-LSERS	6,351	6,229	6,352
170-25xx-626001-000-000-000-000-0000	Workers Comp Insurance	1,121	1,072	1,139
2600 - Operations & Maintenance of Plant Services				
170-2610-611131-000-000-000-000-0000	Plant Operations Manager	7,247	7,245	7,247
170-2610-611401-000-000-000-000-0000	Clerical/Secretarial	4,481	8,307	8,730
170-2620-611611-000-000-000-000-0000	General Maintenance Helper	38,583	42,755	43,605
170-2620-611621-000-000-000-000-0000	Non 12 Month Custodian	21,676	16,378	16,337
170-2620-611623-000-000-000-000-0000	Building Manager & Custodian	430,785	440,781	447,247
170-2620-611623-012-000-000-000-0000	Building Manager & Custodian	4,309	4,309	4,310
170-2620-611701-000-000-000-000-0000	General Maintenance Leaderman	5,103	5,101	5,102
170-2620-611705-000-000-000-000-0000	Carpenter	28,782	30,128	32,917
170-2620-611707-000-000-000-000-0000	Roofer	9,349	9,348	9,348

Terrebonne Parish School Board
 One Cent Sales Tax Fund Budget
 Salaries and Benefits - Project 000
 Fiscal Year 2018/2019

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
170-2620-611708-000-000-000-000-0000	General Maintenance Technician	0	0	4,673
170-2620-611709-000-000-000-000-0000	Mason	4,602	4,674	4,674
170-2620-611711-000-000-000-000-0000	Plumber	9,267	9,734	9,735
170-2620-611713-000-000-000-000-0000	HVAC Technician	14,110	23,744	28,396
170-2620-611717-000-000-000-000-0000	Electrician	9,545	9,681	9,686
170-2620-612901-000-000-000-000-0000	Forecast Adjustment	0	(17,000)	(17,000)
170-2630-611719-000-000-000-000-0000	Grounds Care Personnel	4,557	4,561	4,565
170-26xx-622500-000-000-000-000-0000	Medicare Part A Expense	8,111	8,632	8,745
170-26xx-623101-000-000-000-000-0000	Teachers Retirement	1,143	2,122	2,331
170-26xx-623300-000-000-000-000-0000	LA School Empl Rtmt-LSERS	153,207	165,960	168,486
170-26xx-626001-000-000-000-000-0000	Workers Comp Insurance	19,210	19,192	20,575
2700 - Student Transportation Services				
170-2710-611401-000-000-000-000-0000	Clerical/Secretarial	4,405	4,404	4,405
170-2710-611704-000-000-000-000-0000	Dispatcher-Fleet Operations	4,881	4,819	4,881
170-2710-611721-000-000-000-000-0000	Coordinator-Fleet Operations	6,930	5,600	4,523
170-2721-611633-000-000-000-000-0000	Transportation Driver	73,412	75,028	76,059
170-2721-611635-000-000-000-000-0000	Regular Education Bus Driver	365,261	379,225	381,350
170-2721-612901-000-000-000-000-0000	Forecast Adjustment	0	(13,000)	(13,000)
170-2731-611637-000-000-000-000-0000	Special Education Bus Driver	45,974	48,751	57,473
170-2732-611541-000-000-000-000-0000	Special Education Bus Attendant	59,403	60,370	72,268
170-27xx-622500-000-000-000-000-0000	Medicare Part A Expense	7,507	7,597	8,071
170-27xx-623101-000-000-000-000-0000	Teachers Retirement	0	376	0
170-27xx-623300-000-000-000-000-0000	LA School Empl Rtmt-LSERS	145,392	151,556	162,292
170-27xx-623903-000-000-000-000-0000	Optional Retirement Expense	0	839	0
170-27xx-623905-000-000-000-000-0000	LA State Empl Rtmt-LASERS	1,183	1,152	1,153
170-27xx-626001-000-000-000-000-0000	Workers Comp Insurance	27,312	27,569	29,320
2800 - Central Services				
170-2821-611823-000-000-000-000-0000	Public Information Officer	6,934	6,933	6,971
170-2833-611401-000-000-000-000-0000	Clerical/Secretarial	22,545	22,557	26,947
170-2833-611832-000-000-000-000-0000	Retirement Specialist	6,631	442	0
170-2843-611813-000-000-000-000-0000	Data Processing Programmer	9,958	12,495	12,945
170-2845-611136-000-000-000-000-0000	Network System Administrator	7,245	7,245	7,245
170-2845-611401-000-000-000-000-0000	Clerical/Secretarial	4,405	4,404	4,406

Terrebonne Parish School Board
 One Cent Sales Tax Fund Budget
 Salaries and Benefits - Project 000
 Fiscal Year 2018/2019

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
170-2845-611809-000-000-000-000-0000	Network System Engineer	6,530	6,532	6,529
170-2845-611811-000-000-000-000-0000	Technical Support Specialist	17,548	19,614	19,649
170-28xx-622500-000-000-000-000-0000	Medicare Part A Expense	1,113	1,092	1,157
170-28xx-623101-000-000-000-000-0000	Teachers Retirement	20,858	21,219	22,612
170-28xx-626001-000-000-000-000-0000	Workers Comp Insurance	327	321	340
3000 - Operation of Non-Instructional Services				
170-3111-611401-000-000-000-000-0000	Clerical/Secretarial	8,952	4,907	4,483
170-3111-611413-000-000-000-000-0000	Accounting Clerk	4,445	4,444	4,444
170-3111-611813-000-000-000-000-0000	Data Processing Programmer	6,719	6,717	6,718
170-3112-611155-000-000-000-000-0000	Ambulatory CNP Manager	8,778	8,826	8,830
170-3120-611604-000-000-000-000-0000	Cafeteria Worker	394,411	404,110	407,840
170-3120-611631-000-000-000-000-0000	Driver/General Laborer	8,255	8,733	8,739
170-3121-611156-000-000-000-000-0000	Cafeteria Manager	93,119	91,898	93,172
170-3122-611157-000-000-000-000-0000	Assistant Cafeteria Manager	32,594	32,662	32,670
170-3122-611158-000-000-000-000-0000	Satellite School Facilitator	44,094	44,669	44,675
170-31xx-622500-000-000-000-000-0000	Medicare Part A Expense	7,888	8,432	8,112
170-31xx-623101-000-000-000-000-0000	Teachers Retirement	146,035	151,266	154,829
170-31xx-623103-000-000-000-000-0000	Teachers Retirement-Plan A	2,488	2,156	2,160
170-31xx-623300-000-000-000-000-0000	LA School Empl Rtmt-LSERS	2,254	3,528	3,581
170-31xx-626001-000-000-000-000-0000	Workers Comp Insurance	19,262	19,189	19,740
5000 - Debt Service & Other Uses of Funds				
170-5200-693242-000-000-000-000-0000	Support Transfer	2,000,000	2,000,000	2,000,000
Total Salaries & Benefits		\$17,324,078	\$17,331,716	\$17,294,934

Terrebonne Parish School Board
 One Cent Sales Tax Fund Budget
 Technology - Project 030
 Fiscal Year 2018/2019

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
1100 - Regular Programs				
170-1100-634004-000-030-000-00-000-0000	Installation/Support Fees	\$0	\$1,500	\$1,000
170-1100-634018-000-030-000-00-000-0000	Equipment Repair Service	12,591	15,000	15,000
170-1100-653015-000-030-000-00-000-0000	Data Circuits	201,628	55,162	42,342
170-1100-653025-000-030-000-00-000-0000	Internet Services	1,443	6,597	5,320
170-1100-653038-000-030-000-00-000-0000	Web Base Access License	27,145	235,000	537,500
170-1100-661510-000-030-000-00-000-0000	Supplies-Technology Related	4,976	450,000	450,000
170-1100-673410-000-030-000-00-000-0000	Equipment-Technology Hardware	0	12,000	12,000
1410 - Co-Curricular Activities				
170-1410-653038-000-030-000-00-000-0000	Web Based Access Licenses	4,240	4,500	5,400
2111 - Supervision of Attendance/Social Work				
170-2111-661510-000-030-000-00-000-0000	Supplies-Technology Related	363	0	0
2231 - Instructional Staff Training-Regular Education				
170-2231-632012-000-030-000-00-000-0000	Consultant Services	3,750	15,000	10,000
170-2231-661510-000-030-000-00-000-0000	Supplies-Technology Related	0	1,000	500
2252 - School Library/Media Services				
170-2252-634014-000-030-000-00-000-0000	Off Site Software Hosting Svc	8,500	8,500	8,500
170-2252-634019-000-030-000-00-000-0000	Application Software Maintenance	41,839	41,840	38,339
170-2252-653038-000-030-000-00-000-0000	Web Base Access License	22,785	24,000	24,700
170-2252-661510-000-030-000-00-000-0000	Supplies-Technology Related	532	460	500
2290 - Other Instructional Staff Services				
170-2290-653033-000-030-000-00-000-0000	Data Plan	0	600	0
2310 - Board of Education Services				
170-2310-631438-000-030-000-00-000-0000	Sales Tax Collection Fees	15,394	12,420	12,420
170-2310-633310-000-030-000-00-000-0000	Financial Audit Fees	476	515	515
170-2310-634019-000-030-000-00-000-0000	Application Software Maintenance	24,290	24,500	24,500
170-2310-653038-000-030-000-00-000-0000	Web Base Access License	24,290	0	0
170-2310-661510-000-030-000-00-000-0000	Supplies-Technology Related	0	6,500	100

Terrebonne Parish School Board
 One Cent Sales Tax Fund Budget
 Technology - Project 030
 Fiscal Year 2018/2019

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
2324 - Office of Assistant Superintendent Services				
170-2324-661510-000-030-000-00-000-0000	Supplies-Technology Related	1,721	675	100
2400 - School Administration				
170-2400-634019-000-030-000-00-000-0000	Application Software Maintenance	1,655	1,200	1,650
170-2400-653038-000-030-000-00-000-0000	Web Base Access License	0	50	50
2500 - Business Services				
170-25xx-661510-000-030-000-00-000-0000	Supplies-Technology Related	3,867	0	0
170-2510-673410-000-030-000-00-000-0000	Equipment-Technology Hardware	18,523	0	0
2520 - Purchasing Services				
170-2520-653038-000-030-000-00-000-0000	Web Base Access License	222	54,585	54,585
2530 - Warehousing/Distributing Services				
170-2530-661510-000-030-000-00-000-0000	Supplies-Technology Related	1,115	0	0
2590 - Other Business Services				
170-2590-661510-000-030-000-00-000-0000	Supplies-Technology Related	729	0	0
2600 - Operations & Maintenance of Plant Services				
170-2620-643048-000-030-000-00-000-0000	Network Wiring Installation	55,140	60,000	60,000
2820 - Information Services				
170-2820-653038-000-030-000-00-000-0000	Web Base Access License	26,018	0	0
170-2820-661510-000-030-000-00-000-0000	Supplies-Technology Related	187	0	0
2830 - Personnel/Human Resource Services				
170-2830-653038-000-030-000-00-000-0000	Web Base Access License	0	30,000	30,000
2833 - Personnel/Human Resource - Information Services				
170-2833-661510-000-030-000-00-000-0000	Supplies-Technology Related	639	639	0
2840 - Administrative Technology Services				
170-2840-634018-000-030-000-00-000-0000	System Software Maintenance	7,506	7,510	7,510

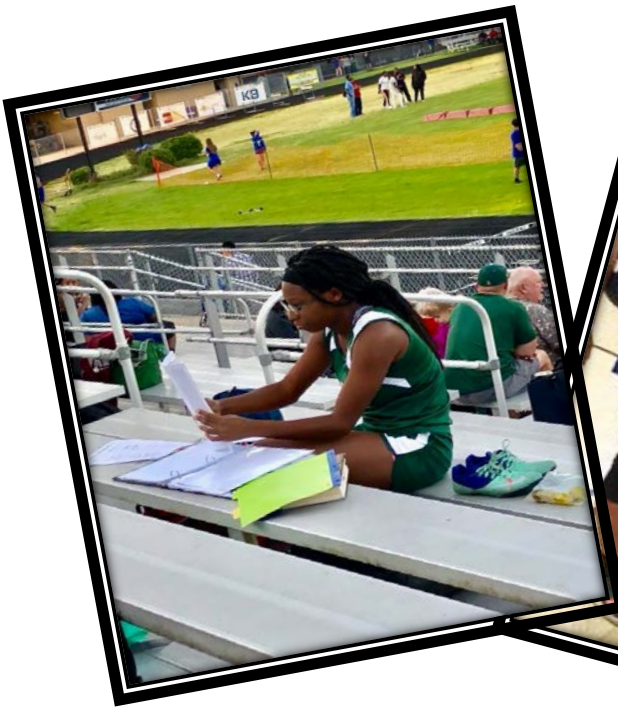
Terrebonne Parish School Board
 One Cent Sales Tax Fund Budget
 Technology - Project 030
 Fiscal Year 2018/2019

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
170-2840-634019-000-030-000-00-000-0000	Application Software Maintenance	233,692	234,000	234,000
170-2840-643047-000-030-000-00-000-0000	Hardware Maintenance	7,800	7,800	7,800
170-2840-661510-000-030-000-00-000-0000	Supplies-Technology Related	29,218	20,000	20,000
170-2840-673410-000-030-000-00-000-0000	Equipment-Technology Hardware	0	12,000	0
2845 - Network Support				
170-2845-634004-000-030-000-00-000-0000	Installation/Support Fees	0	1,000	1,000
170-2845-643047-000-030-000-00-000-0000	Equipment Repair Service	0	6,000	6,000
170-2845-643047-000-030-000-00-000-0000	Hardware Maintenance	265,149	1,000	1,000
170-2845-653038-000-030-000-00-000-0000	Web Base Access License	12,527	15,000	155,200
170-2845-653054-000-030-000-00-000-0000	Subscription Access Fee	1,995	2,100	2,100
170-2845-661510-000-030-000-00-000-0000	Supplies-Technology Related	57,983	80,000	80,000
170-2845-673410-000-030-000-00-000-0000	Equipment-Technology Hardware	23,763	5,000	15,000
Total Technology Project		\$1,143,691	\$1,453,653	\$1,864,631

Terrebonne Parish School Board
 One Cent Sales Tax Fund Budget
 Capital Projects - Project 060
 Fiscal Year 2018/2019

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
2310 - Board of Education Services				
170-2310-634138-000-060-000-00-000-0000	Sales Tax Collection Fees	15,394	12,420	12,420
170-2310-633310-000-060-000-00-000-0000	Financial Audit Fees	476	515	515
170-2310-681028-000-060-000-00-000-0000	Dues and Fees	2,825	0	0
4300 - Architecture & Engineering Services				
170-4300-633435-001-060-000-00-000-0000	Architect Fees	8,811	0	0
170-4300-633435-013-060-000-00-000-0000	Architect Fees	0	85,000	0
4600 - Building Improvement				
170-4600-645145-001-060-000-00-000-0000	Roof Replacement	277,044	0	0
170-4600-645145-013-060-000-00-000-0000	Roof Replacement	0	765,000	0
5100 - Debt Service				
170-5100-683222-000-060-000-00-000-0000	Interest Expense on Debt	141,992	876,255	876,255
5200 - Fund Transfers				
170-5200-693240-000-060-000-00-000-0000	Sinking Fund Transfer	2,054,941	1,655,717	1,655,717
Total Capital Projects		\$2,501,483	\$3,394,907	\$2,544,907

½ Cent Sales Tax Fund



**Terrebonne Parish School Board
1/2 Cent Sales Tax Fund (2014)
Fiscal Year 2018/2019**

	2018/2019 Original Budget
<hr/>	
Revenues	
Local - Sales Tax	\$10,360,035
- Interest	<u>25,000</u>
Total Revenues	10,385,035
Expenditures	
Salaries	7,115,989
Employee Benefits	2,001,410
Purchased Services	<u>73,000</u>
Total Expenditures	9,190,399
 Net Change in Fund Balance	 1,194,636
Fund Balance	
Beginning Fund Balance	3,294,164
 Ending Fund Balance	
Restricted, Salaries & Benefits	<u>\$4,488,800</u>

**Terrebonne Parish School Board
1/2 Cent Sales Tax Fund (2014)
Fiscal Year 2018/2019**

	2018/2019 Original Budget
<hr/>	
Revenues	
Local - Sales Tax	\$10,360,035
- Interest	<u>25,000</u>
Total Revenues	10,385,035
 Expenditures	
Instructional	6,009,805
Instructional Support Services	2,783,786
Operation of Non-Instructional Services	<u>396,808</u>
Total Expenditures	9,190,399
 Net Change in Fund Balance	 1,194,636
 Fund Balance	
Beginning Fund Balance	3,294,164
 Ending Fund Balance	
Restricted, Salaries & Benefits	<u>\$4,488,800</u>
<hr/>	

**Terrebonne Parish School Board
1/2 Cent Sales Tax Fund (2014)
Fiscal Year 2018/2019**

	Actual	Revised	Original
	<u>2016/2017</u>	<u>2017/2018</u>	<u>2018/2019</u>
Revenues			
Local - Sales Tax	\$10,193,875	\$10,360,035	\$10,360,035
- Interest	<u>17,660</u>	<u>25,000</u>	<u>25,000</u>
Total Revenues	10,211,535	10,385,035	10,385,035
Expenditures			
Salaries	7,201,207	7,104,421	7,115,989
Employee Benefits	1,945,378	2,065,408	2,001,410
Purchased Services	<u>93,279</u>	<u>73,000</u>	<u>73,000</u>
Total Expenditures	9,239,864	9,242,829	9,190,399
Other Financing Sources (Uses)			
Other Uses of Funds	<u>(2,000,000)</u>	<u>(1,000,000)</u>	<u>0</u>
Total Other Financing Sources (Uses)	(2,000,000)	(1,000,000)	0
Net Change in Fund Balance	(1,028,329)	142,206	1,194,636
Fund Balance			
Beginning Fund Balance	4,180,287	3,151,958	3,294,164
Ending Fund Balance			
Restricted, Salaries & Benefits	<u>\$3,151,958</u>	<u>\$3,294,164</u>	<u>\$4,488,800</u>

Terrebonne Parish School Board
Houma, LA

Budget Forecast Beyond the Budget Year - 1/2 Cent Sales Tax Fund

	<u>Actual</u> <u>2014-2015</u>	<u>Actual</u> <u>2015-2016</u>	<u>Actual</u> <u>2016-2017</u>	<u>Revised</u> <u>Budget</u> <u>2017-2018</u>	<u>Original</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>	<u>Projected</u> <u>Budget</u> <u>2021-2022</u>
Revenue								
Local Sources	\$ 2,797,735	\$ 10,816,137	\$ 10,211,535	\$ 10,385,035	\$ 10,385,035	\$ 10,397,497	\$ 10,457,497	\$ 10,519,943
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	2,797,735	10,816,137	10,211,535	10,385,035	10,385,035	10,397,497	10,457,497	10,519,943
Expenditures								
Salaries	0	7,260,752	7,201,207	7,104,421	7,115,989	7,184,700	7,212,700	7,260,300
Employee Benefits	0	2,034,567	1,945,378	2,065,408	2,001,410	2,012,418	2,020,818	2,035,632
Purchased Services	39,519	98,747	93,279	73,000	73,000	91,250	108,131	87,500
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	39,519	9,394,066	9,239,864	9,242,829	9,190,399	9,288,368	9,341,649	9,383,432
Other Sources of Funds	0	0	0	0	0	0	0	0
Other Uses of Funds	<u>0</u>	<u>0</u>	<u>(2,000,000)</u>	<u>(1,000,000)</u>	<u>0</u>	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>(1,000,000)</u>
Total Other Sources (Uses)	0	0	(2,000,000)	(1,000,000)	0	(1,000,000)	(1,000,000)	(1,000,000)
Net Change in Fund Balance	2,758,216	1,422,071	(1,028,329)	142,206	1,194,636	109,129	115,848	136,511
Fund Balance								
Beginning	0	2,758,216	4,180,287	3,151,958	3,294,164	4,488,800	4,597,929	4,713,777
Ending Fund Balance								
Restricted	2,758,216	4,180,287	3,151,958	3,294,164	4,488,800	4,597,929	4,713,777	4,850,288
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>\$2,758,216</u>	<u>\$4,180,287</u>	<u>\$3,151,958</u>	<u>\$3,294,164</u>	<u>\$4,488,800</u>	<u>\$4,597,929</u>	<u>\$4,713,777</u>	<u>\$4,850,288</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
1/2 Cent Sales Tax Fund Budget
Fiscal Year 2018/2019

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 2018/2019

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
1100 - Regular Programs				
180-1105-611205-000-000-000-000-0000	Kindergarten Teacher	\$248,822	\$237,810	\$228,000
180-1110-611208-000-000-000-00-000-0000	Elementary Teacher (1-8)	2,025,247	1,982,934	1,981,894
180-1110-611224-000-000-000-00-000-0000	Elementary Computer Lab Tchr	102,716	108,000	108,001
180-1110-611248-000-000-000-00-000-0000	Instructional Interventionist	4,002	4,000	4,000
180-1110-611252-000-000-000-00-000-0000	Focus Teacher	8,000	4,000	4,000
180-1110-612901-000-000-000-00-000-0000	Forecast Adjustment	0	(24,000)	(24,000)
180-1110-614001-000-000-000-00-000-0000	Sabbatical Leave	2,530	1,300	1,300
180-1130-611231-000-000-000-00-000-0000	Secondary Teacher	760,812	703,941	640,062
180-1130-611234-000-000-000-00-000-0000	Secondary Computer Lab Teacher	19,959	12,000	12,002
180-1130-611501-000-000-000-00-000-0000	Paraprofessional	8,000	8,000	8,003
180-1130-614001-000-000-000-00-000-0000	Sabbatical Leave	3,373	0	0
180-11xx-622500-000-000-000-00-000-0000	Medicare Part A Expense	43,477	44,060	40,864
180-11xx-623101-000-000-000-00-000-0000	Teachers Retirement	786,717	811,082	759,906
180-11xx-623300-000-000-000-00-000-0000	LA School Empl Rtmt-LSERS	2,184	0	0
180-11xx-623903-000-000-000-00-000-0000	Optional Retirement Expense	2,655	2,272	2,239
180-11xx-623905-000-000-000-00-000-0000	LA State Empl Rtmt-LASERS	1,446	1,516	1,516
180-11xx-626001-000-000-000-00-000-0000	Workers Comp Insurance	12,707	12,264	11,863
1200 - Special Education				
180-1210-612901-000-000-000-00-000-0000	Forecast Adjustment	0	(11,000)	(11,000)
180-1211-611241-000-000-000-00-000-0000	Special Education Teacher	200,675	174,290	180,060
180-1211-611241-012-000-000-00-000-0000	Special Education Teacher	3,999	4,000	3,999
180-1211-611241-048-000-000-00-000-0000	Special Education Teacher	3,998	4,000	3,999
180-1211-611243-000-000-000-00-000-0000	Homebound Teacher	12,003	12,000	24,005
180-1211-611501-000-000-000-00-000-0000	Paraprofessional	165,482	198,323	200,235
180-1211-611501-012-000-000-00-000-0000	Paraprofessional	2,000	4,000	4,000
180-1212-611240-000-000-000-00-000-0000	Special Ed Support Teacher	293,143	325,488	319,574
180-1212-611240-012-000-000-00-000-0000	Special Ed Support Teacher	4,000	4,000	4,000
180-1214-611242-000-000-000-00-000-0000	Adaptive Physical Education	24,011	24,005	24,014
180-1216-611245-000-000-000-00-000-0000	Early Steps Teacher	4,001	4,000	3,999
180-1216-611247-000-000-000-00-000-0000	Special Ed Non-Cat Presch Tchr	62,496	49,706	63,998
180-1216-611505-000-000-000-00-000-0000	Special Ed Non-Cat Presch Para	21,209	16,003	24,004
180-1220-611281-000-000-000-00-000-0000	Gifted Teacher	85,743	87,778	88,521
180-1220-611283-000-000-000-00-000-0000	Talented Teacher	7,867	8,000	7,999

Terrebonne Parish School Board
1/2 Cent Sales Tax Fund Budget
Salaries and Benefits
Fiscal Year 2018/2019

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
180-12xx-622500-xxx-000-000-000-0000	Medicare Part A Expense	11,909	12,931	12,539
180-12xx-623101-xxx-000-000-000-000-0000	Teachers Retirement	221,132	239,484	238,803
180-12xx-623300-xxx-000-000-000-000-0000	LA School Empl Rtmt-LSERS	1,092	2,955	3,353
180-12xx-623903-xxx-000-000-000-000-0000	Optional Retirement Expense	431	1,136	1,120
180-12xx-623905-xxx-000-000-000-000-0000	LA State Empl Rtmt-LASERS	1,207	2,274	2,273
180-xxxx-626001-xxx-000-000-000-000-0000	Workers Comp Insurance	3,569	3,702	3,761
1300 - Career & Technical Education Programs				
180-1340-611235-000-000-000-000-000-0000	Family & Consumer Science	20,912	28,000	27,996
180-1360-611237-000-000-000-000-000-0000	Business & Administration	54,567	51,825	52,003
180-1370-611239-000-000-000-000-000-0000	Health Science Teacher	11,955	20,000	16,004
180-1390-611238-000-000-000-000-000-0000	Other Career & Technical Teacher	68,137	64,000	68,773
180-1390-611501-000-000-000-000-000-0000	Paraprofessional	4,002	4,000	6,000
180-13xx-622500-000-000-000-000-000-0000	Medicare Part A Expense	2,116	2,248	2,275
180-13xx-623101-000-000-000-000-000-0000	Teachers Retirement	35,425	42,561	43,458
180-13xx-623300-000-000-000-000-000-0000	LA School Empl Rtmt-LSERS	0	1,104	1,104
180-13xx-623903-000-000-000-000-000-0000	Optional Retirement Expense	470	0	0
180-13xx-623905-000-000-000-000-000-0000	LA State Empl Rtmt-LASERS	1,447	1,516	1,517
180-13xx-626001-000-000-000-000-000-0000	Workers Comp Insurance	637	671	683
1400 - Other Instructional Programs				
180-1410-611266-000-000-000-000-000-0000	Secondary-Instr/Vocal Teacher	47,930	49,890	47,875
180-1410-611267-000-000-000-000-000-0000	Elementary-Instr Music Teacher	42,540	43,765	43,959
180-1480-611262-000-000-000-000-000-0000	Alternative Program Teacher	4,159	4,000	4,000
180-1480-611262-012-000-000-000-000-0000	Alternative Program Teacher	29,942	39,407	36,007
180-1480-611262-048-000-000-000-000-0000	Alternative Program Teacher	8,001	8,000	8,000
180-1480-611264-000-000-000-000-000-0000	In-School Intervention Teacher	26,791	24,000	28,001
180-1480-611264-012-000-000-000-000-0000	In-School Intervention Teacher	3,955	4,000	3,999
180-1480-611501-000-000-000-000-000-0000	Paraprofessional	4,000	2,000	2,000
180-1480-611501-048-000-000-000-000-0000	Paraprofessional	0	2,000	2,000
180-1490-611272-000-000-000-000-000-0000	JAG Teacher	8,014	12,228	12,015
180-14xx-622500-000-000-000-000-000-0000	Medicare Part A Expense	2,385	2,579	2,546
180-14xx-623101-000-000-000-000-000-0000	Teachers Retirement	41,170	48,209	46,956
180-14xx-626001-000-000-000-000-000-0000	Workers Comp Insurance	700	742	736

Terrebonne Parish School Board
1/2 Cent Sales Tax Fund Budget
Salaries and Benefits
Fiscal Year 2018/2019

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
1500 - Special Programs				
180-1510-611205-000-000-000-000-0000	Kindergarten Teacher	7,998	8,000	8,004
180-1510-611208-000-000-000-000-0000	Elementary Teacher (1-8)	59,115	53,932	56,550
180-1510-611248-000-000-000-000-0000	Instructional Interventionist	19,915	39,781	47,660
180-1510-611501-000-000-000-000-0000	Paraprofessional	32,499	34,005	34,000
180-1520-611255-000-000-000-000-0000	EL Teacher	11,913	12,000	16,001
180-1520-611257-000-000-000-000-0000	EL Interpreter	4,000	4,000	4,000
180-1520-611501-000-000-000-000-0000	Paraprofessional	4,005	4,000	4,001
180-1530-611271-000-000-000-000-0000	Pre Kindergarten Teacher	202,906	180,017	172,007
180-1530-611501-000-000-000-000-0000	Paraprofessional	100,441	91,506	86,009
180-15xx-622500-000-000-000-000-0000	Medicare Part A Expense	5,648	5,725	5,536
180-15xx-623101-000-000-000-000-0000	Teachers Retirement	107,981	111,049	112,196
180-15xx-622330-000-000-000-000-0000	LA School Empl Rtmt-LSERS	119	0	0
180-15xx-623905-000-000-000-000-0000	LA State Empl Rtmt-LASERS	843	758	758
180-15xx-626001-000-000-000-000-0000	Workers Comp Insurance	1,769	1,650	1,713
1600 - Adult Education & Literacy Programs				
180-1600-611284-000-000-000-000-0000	Adult Education Teacher	11,995	8,087	8,003
180-1600-611501-000-000-000-000-0000	Paraprofessional	7,727	8,000	8,000
180-1600-622500-000-000-000-000-0000	Medicare Part A	268	211	217
180-1600-623101-000-000-000-000-0000	Teachers Retirement	5,080	4,280	4,273
180-1600-626001-000-000-000-000-0000	Workers Comp Insurance	79	62	64
2100 - Support Services				
180-2111-611116-000-000-000-000-0000	Supervisor-Child Welfare	7,997	8,000	8,000
180-2111-611401-000-000-000-000-0000	Clerical/Secretarial	3,999	4,000	3,999
180-2122-611305-000-000-000-000-0000	Guidance Counselor	151,400	151,743	151,395
180-2122-611327-000-000-000-000-0000	Behavior Interventionist	0	0	3,999
180-2122-611409-000-000-000-000-0000	Guidance Secretary	11,391	11,950	12,000
180-2131-611144-000-000-000-000-0000	Coordinator-Nurse	4,000	4,001	4,008
180-2134-611601-000-000-000-000-0000	Nursing Assistant	7,895	9,900	8,001
180-2134-611841-000-000-000-000-0000	Health Nurse	42,770	43,502	43,996
180-2140-611401-000-000-000-000-0000	Clerical/Secretarial	3,973	4,000	3,999
180-2140-611425-000-000-000-000-0000	Microfilm Clerk	1,937	2,000	2,000
180-2142-611325-000-000-000-000-0000	Psychologist	39,188	40,079	40,094

Terrebonne Parish School Board
1/2 Cent Sales Tax Fund Budget
Salaries and Benefits
Fiscal Year 2018/2019

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
180-2145-611331-000-000-000-00-000-0000	Educational Diagnostician	43,918	36,072	36,080
180-2145-611339-000-000-000-00-000-0000	Coordinator-Pupil Appraisal	3,998	4,000	4,000
180-2149-611323-000-000-000-00-000-0000	Social Worker	19,966	27,880	28,000
180-2149-611323-012-000-000-00-000-0000	Social Worker	3,998	3,998	3,998
180-2152-611301-000-000-000-00-000-0000	Speech Therapist/Pathologist	51,587	51,965	52,011
180-2152-611303-000-000-000-00-000-0000	Speech Therapist Assistant	42,985	44,008	44,003
180-2152-611329-000-000-000-00-000-0000	Qual Exam/Speech Pathologist	19,960	20,006	20,004
180-2153-611337-000-000-000-00-000-0000	Audiologist	3,998	4,005	4,008
180-2154-611903-000-000-000-00-000-0000	Special Education Interpreter	5,991	6,000	5,858
180-2161-611321-000-000-000-00-000-0000	Occupational Therapist	7,768	8,007	8,011
180-2170-611335-000-000-000-00-000-0000	Assistive Technologist	4,008	4,000	3,999
180-2180-611371-000-000-000-00-000-0000	Project Itinerant Liaison	4,003	5,693	4,007
180-2180-611509-000-000-000-00-000-0000	Migrant Advocate	2,000	2,000	2,000
180-2180-611821-000-000-000-00-000-0000	Migrant Recruiter	3,999	4,000	4,003
180-2180-611822-000-000-000-00-000-0000	Indian Coordinator	0	0	3,999
180-2190-611355-000-000-000-00-000-0000	Instr Technology Specialist	4,002	4,000	3,999
180-21xx-622500-000-000-000-00-000-0000	Medicare Part A Expense	6,622	7,029	6,933
180-21xx-623101-000-000-000-00-000-0000	Teachers Retirement	119,817	131,764	124,321
180-21xx-623905-000-000-000-00-000-0000	LA State Empl Rtmt-LASERS	1,445	1,516	1,516
180-21xx-626001-000-000-000-00-000-0000	Workers Comp Insurance	1,984	1,984	2,021
2200 - Instructional Staff Services				
180-2211-611111-000-000-000-00-000-0000	Supervisor-Regular Programs	8,349	8,000	8,002
180-2211-611375-000-000-000-00-000-0000	Coordinator-Testing/Accountability	4,002	4,000	3,996
180-2211-611401-000-000-000-00-000-0000	Clerical/Secretarial	4,000	4,000	4,001
180-2212-611112-000-000-000-00-000-0000	Supervisor-Special Education	4,004	4,005	8,018
180-2212-611363-000-000-000-00-000-0000	Coordinator-Special Area	8,020	8,027	8,019
180-2212-611373-000-000-000-00-000-0000	Facilitator-Special Area	23,829	24,867	23,996
180-2212-611401-000-000-000-00-000-0000	Clerical/Secretarial	5,995	6,000	6,002
180-2214-611113-000-000-000-00-000-0000	Supervisor-Federal Programs	4,005	4,000	8,010
180-2214-611129-000-000-000-00-000-0000	Turnaround Specialist	4,004	4,000	3,998
180-2214-611349-000-000-000-00-000-0000	Reading Consultant	3,998	4,000	3,998
180-2214-611363-000-000-000-00-000-0000	Coordinator-Special Area	0	2,123	3,998
180-2214-611367-000-000-000-00-000-0000	Coordinator-Staff Development	3,997	4,001	3,996
180-2214-611369-000-000-000-00-000-0000	Coordinator-Early Childhood	8,007	8,014	8,013

Terrebonne Parish School Board
1/2 Cent Sales Tax Fund Budget
Salaries and Benefits
Fiscal Year 2018/2019

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
180-2214-611401-000-000-000-000-0000	Clerical/Secretarial	7,933	8,001	8,000
180-2214-611822-000-000-000-000-000-0000	Coordinator-Support Service	3,997	3,996	3,997
180-2216-611363-000-000-000-000-000-0000	Coordinator-Special Area	4,014	4,014	4,014
180-2220-611347-000-000-000-000-000-0000	Curriculum Specialist	16,005	16,000	15,994
180-2220-611352-000-000-000-000-000-0000	STEM Coordinator	3,998	4,000	3,998
180-2220-611353-000-000-000-000-000-0000	Master Teacher	24,003	24,000	23,995
180-2220-611354-000-000-000-000-000-0000	Lead Teacher	14,627	15,373	20,001
180-2220-611357-000-000-000-000-000-0000	Instructional Coach	107,841	104,100	104,084
180-2252-611287-000-000-000-000-000-0000	Elementary Librarian	99,290	96,000	99,473
180-2252-611288-000-000-000-000-000-0000	Secondary Librarian	26,607	27,143	27,032
180-2259-611423-000-000-000-000-000-0000	Media Center Clerk	1,999	2,000	2,000
180-2290-611361-000-000-000-000-000-0000	Facilitator-Education Technology	4,002	4,000	4,002
180-2290-611363-000-000-000-000-000-0000	Coordinator-Special Area	4,003	8,711	3,999
180-2290-611364-000-000-000-000-000-0000	Grant Specialist	4,012	4,008	4,015
180-22xx-622500-000-000-000-000-000-0000	Medicare Part A Expense	5,350	5,756	5,596
180-22xx-623101-000-000-000-000-000-0000	Teachers Retirement	95,173	104,132	103,233
180-22xx-623903-000-000-000-000-000-0000	Optional Retirement Expense	1,095	1,136	1,120
180-22xx-626001-000-000-000-000-000-0000	Workers Comp Insurance	1,616	1,613	1,674
2300 - General Administration				
180-2310-631438-000-000-000-000-000-0000	Sales Tax Collection Fees	90,554	70,000	70,000
180-2310-633310-000-000-000-000-000-0000	Financial Audit Fees	2,725	3,000	3,000
180-2312-611429-000-000-000-000-000-0000	Reception/Switchboard Operator	1,995	2,000	2,001
180-2312-611431-000-000-000-000-000-0000	Executive Assistant	3,997	4,000	3,997
180-2321-611421-000-000-000-000-000-0000	Executive Secretary	2,001	2,000	1,999
180-2324-611103-000-000-000-000-000-0000	Assistant Superintendent	3,996	4,000	3,998
180-2324-611417-000-000-000-000-000-0000	Assist Superintendent Secretary	2,001	2,000	2,000
180-23xx-622500-000-000-000-000-000-0000	Medicare Part A Expense	142	142	141
180-23xx-623101-000-000-000-000-000-0000	Teachers Retirement	3,568	3,724	3,736
180-23xx-626001-000-000-000-000-000-0000	Workers Comp Insurance	56	56	56
2400 - School Administration				
180-2410-611141-000-000-000-000-000-0000	Principal	140,545	140,003	140,008
180-2410-611141-012-000-000-000-000-0000	Principal	3,999	4,000	4,002
180-2410-611405-000-000-000-000-000-0000	School Clerical 12 Months	9,869	10,000	9,998

Terrebonne Parish School Board
1/2 Cent Sales Tax Fund Budget
Salaries and Benefits
Fiscal Year 2018/2019

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
180-2410-611407-000-000-000-000-0000	School Clerical Non-12 Months	75,715	77,757	77,992
180-2410-611407-012-000-000-00-000-0000	School Clerical Non-12 Months	2,001	2,000	2,000
180-2420-611142-000-000-000-00-000-0000	Assistant Principal	135,996	140,658	143,916
180-24xx-622500-xxx-000-000-00-000-0000	Medicare Part A Expense	5,014	5,309	5,166
180-24xx-623101-xxx-000-000-00-000-0000	Teachers Retirement	90,604	99,695	95,033
180-24xx-626001-xxx-000-000-00-000-0000	Workers Comp Insurance	1,472	1,492	1,512
2500 - Business Services				
180-2511-611105-000-000-000-00-000-0000	Chief Financial Officer	4,004	4,004	3,997
180-2511-611133-000-000-000-00-000-0000	Chief Accountant	4,004	3,999	4,004
180-2511-611401-000-000-000-00-000-0000	Clerical/Secretarial	1,894	2,000	1,999
180-2514-611411-000-000-000-00-000-0000	Payroll Clerk	1,415	2,000	2,001
180-2514-611803-000-000-000-00-000-0000	Payroll Manager	3,997	4,000	3,997
180-2514-611805-000-000-000-00-000-0000	Accountant	3,998	4,000	4,001
180-2515-611413-000-000-000-00-000-0000	Accounting Clerk	3,981	4,000	3,999
180-2515-611805-000-000-000-00-000-0000	Accountant	19,531	20,000	19,997
180-2520-611124-000-000-000-00-000-0000	Purchasing Agent	3,531	4,464	4,001
180-2520-611819-000-000-000-00-000-0000	Buyer	3,181	4,000	4,000
180-2530-611151-000-000-000-00-000-0000	Warehouse Manager	2,001	2,000	2,002
180-2530-611607-000-000-000-00-000-0000	Warehouseman/Commodity Clerk	4,265	4,000	3,999
180-2530-611631-000-000-000-00-000-0000	Driver/General Laborer	3,995	3,292	3,999
180-2540-611401-000-000-000-00-000-0000	Clerical/Secretarial	1,860	2,000	1,999
180-2590-611125-000-000-000-00-000-0000	Risk Manager	4,000	4,000	4,001
180-2590-611401-000-000-000-00-000-0000	Clerical/Secretarial	2,001	2,600	4,000
180-25xx-622500-000-000-000-00-000-0000	Medicare Part A Expense	801	840	866
180-25xx-623101-000-000-000-00-000-0000	Teachers Retirement	12,326	15,180	15,484
180-25xx-623300-000-000-000-00-000-0000	LA School Empl Rtmt-LSERS	2,801	2,565	2,801
180-25xx-626001-000-000-000-00-000-0000	Workers Comp Insurance	568	549	578
2600 - Operations & Maintenance of Plant Services				
180-2610-611131-000-000-000-00-000-0000	Plant Operations Manager	4,002	3,999	3,999
180-2610-611401-000-000-000-00-000-0000	Clerical/Secretarial	1,999	3,999	4,000
180-2620-611611-000-000-000-00-000-0000	General Maintenance Helper	17,664	19,568	19,948
180-2620-611621-000-000-000-00-000-0000	Custodian Non-12 Months	10,607	8,020	8,000
180-2620-611623-000-000-000-00-000-0000	Building Manager & Custodian	202,297	209,349	210,113

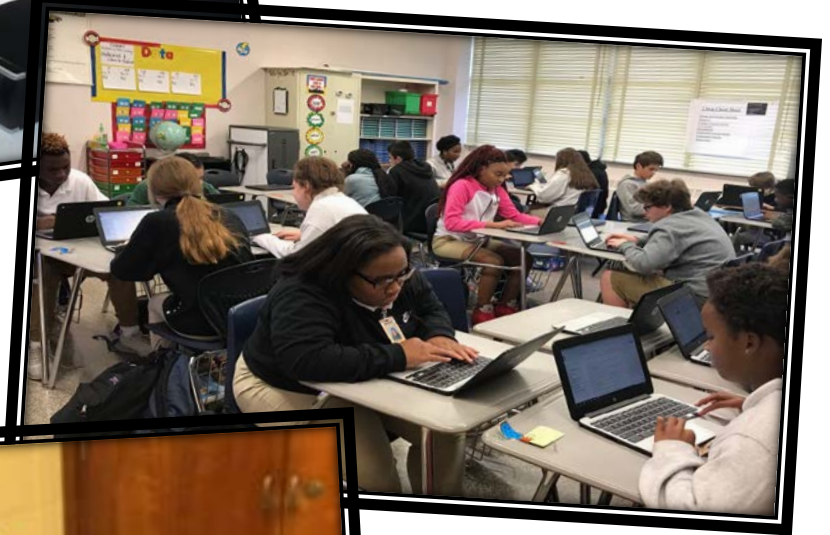
Terrebonne Parish School Board
1/2 Cent Sales Tax Fund Budget
Salaries and Benefits
Fiscal Year 2018/2019

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
180-2620-611623-012-000-000-00-000-0000	Building Manager & Custodian	2,001	2,000	2,000
180-2620-611701-000-000-000-00-000-0000	General Maintenance Leaderman	2,002	2,000	1,998
180-2620-611705-000-000-000-00-000-0000	Carpenter	12,333	11,667	14,164
180-2620-611707-000-000-000-00-000-0000	Roofer	4,001	4,000	4,000
180-2620-611708-000-000-000-00-000-0000	General Maintenance Technician	0	0	2,000
180-2620-611709-000-000-000-00-000-0000	Mason	1,971	2,000	2,000
180-2620-611711-000-000-000-00-000-0000	Plumber	3,808	4,000	4,000
180-2620-611713-000-000-000-00-000-0000	HVAC Technician	6,055	11,216	11,991
180-2620-611717-000-000-000-00-000-0000	Electrician	3,947	4,000	3,998
180-2620-612901-000-000-000-00-000-0000	Forecast Adjustment	0	(8,500)	(8,500)
180-2630-611719-000-000-000-00-000-0000	Grounds Care Personnel	2,001	2,000	2,001
180-26xx-622500-000-000-000-00-000-0000	Medicare Part A Expense	3,761	4,303	4,038
180-26xx-623101-000-000-000-00-000-0000	Teachers Retirement	510	1,064	1,068
180-26xx-623300-000-000-000-00-000-0000	LA School Empl Rtmt-LSERS	71,155	77,792	77,893
180-26xx-626001-000-000-000-00-000-0000	Workers Comp Insurance	8,891	9,428	9,484
2700 - Student Transportation Services				
180-2710-611121-000-000-000-00-000-0000	Supervisor-Transportation	4,004	4,000	3,999
180-2710-611401-000-000-000-00-000-0000	Clerical/Secretarial	2,001	2,000	1,999
180-2710-611704-000-000-000-00-000-0000	Dispatcher Fleet Operations	1,999	2,000	1,998
180-2710-611721-000-000-000-00-000-0000	Coordinator Fleet Operations	1,998	2,400	1,936
180-2721-611633-000-000-000-00-000-0000	Transportation Driver	38,607	39,451	39,990
180-2721-611635-000-000-000-00-000-0000	Regular Education Bus Driver	239,632	245,315	250,097
180-2721-612901-000-000-000-00-000-0000	Forecast Adjustment	0	(6,500)	(6,500)
180-2731-611637-000-000-000-00-000-0000	Special Education Bus Driver	30,089	31,904	37,625
180-2732-611541-000-000-000-00-000-0000	Special Education Bus Attendant	31,239	31,745	38,003
180-27xx-622500-000-000-000-00-000-0000	Medicare Part A Expense	4,687	5,177	5,056
180-27xx-623101-000-000-000-00-000-0000	Teachers Retirement	0	1,064	1,064
180-27xx-623300-000-000-000-00-000-0000	LA School Empl Rtmt-LSERS	91,256	97,245	101,258
180-27xx-623905-000-000-000-00-000-0000	LA State Empl Rtmt-LASERS	779	758	758
180-27xx-626001-000-000-000-00-000-0000	Workers Comp Insurance	16,892	17,255	18,138
2800 - Central Services				
180-2821-611823-000-000-000-00-000-0000	Public Information Officer	4,000	4,000	4,000
180-2831-611117-000-000-000-00-000-0000	Supervisor-Personnel	4,003	4,000	3,999

Terrebonne Parish School Board
1/2 Cent Sales Tax Fund Budget
Salaries and Benefits
Fiscal Year 2018/2019

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
180-2833-611401-000-000-000-000-0000	Clerical/Secretarial	10,000	10,000	11,980
180-2833-611832-000-000-000-000-0000	Retirement Specialist	4,000	4,000	4,000
180-2841-611123-000-000-000-000-0000	Data Processing Manager	7,032	6,000	4,002
180-2843-611813-000-000-000-000-0000	Data Processing Programmer	6,066	8,000	8,000
180-2845-611136-000-000-000-000-0000	Network System Administrator	4,002	3,999	3,999
180-2845-611401-000-000-000-000-0000	Clerical/Secretarial	1,999	2,000	1,999
180-2845-611809-000-000-000-000-0000	Network System Engineer	3,998	4,000	4,000
180-2845-611811-000-000-000-000-0000	Technical Support Specialist	10,766	12,000	12,002
180-28xx-622500-000-000-000-000-0000	Medicare Part A Expense	656	724	744
180-28xx-623101-000-000-000-000-0000	Teachers Retirement	13,226	14,347	14,413
180-28xx-626001-000-000-000-000-0000	Workers Comp Insurance	223	210	216
3000 - Operation of Non-Instructional Services				
180-3111-611119-000-000-000-000-0000	Supervisor-Child Nutrition	4,001	4,000	4,002
180-3111-611401-000-000-000-000-0000	Clerical/Secretarial	4,099	2,000	2,001
180-3111-611413-000-000-000-000-0000	Accounting Clerk	2,001	2,000	1,999
180-3111-611813-000-000-000-000-0000	Data Processing Programmer	3,998	4,000	3,999
180-3112-611155-000-000-000-000-0000	Ambulatory CNP Manager	3,980	4,000	4,000
180-3120-611604-000-000-000-000-0000	Cafeteria Worker	194,981	199,781	201,586
180-3120-611631-000-000-000-000-0000	Driver/General Laborer	3,784	4,000	4,000
180-3121-611156-000-000-000-000-0000	Cafeteria Manager	43,991	44,018	43,996
180-3122-611157-000-000-000-000-0000	Assistant Cafeteria Manager	15,970	16,000	16,001
180-3122-611158-000-000-000-000-0000	Satellite School Facilitator	21,724	22,000	22,000
180-31xx-622500-000-000-000-000-0000	Medicare Part A Expense	3,921	4,301	4,031
180-31xx-623101-000-000-000-000-0000	Teachers Retirement	72,604	78,099	76,778
180-31xx-623103-000-000-000-000-0000	Teachers Retirement-Plan A	1,228	1,064	1,066
180-31xx-623300-000-000-000-000-0000	LA School Empl Rtmt-LSERS	1,033	1,656	1,680
180-31xx-626001-000-000-000-000-0000	Workers Comp Insurance	9,442	9,398	9,669
5000 - Debt Service & Other Uses of Funds				
180-5200-693242-000-000-000-000-0000	Support Transfer	2,000,000	1,000,000	0
	Total Salaries & Benefits	\$11,239,864	\$10,242,829	\$9,190,399

$\frac{3}{4}$ Cent Sales Tax Fund



**Terrebonne Parish School Board
3/4 Cent Sales Tax Fund (1976)
Fiscal Year 2018/2019**

	2018/2019 Original Budget
Revenues	
Local - Sales Tax	\$15,644,755
- Interest	<u>40,000</u>
Total Revenues	15,684,755
Expenditures	
Purchased Services	567,521
Supplies	2,061,183
Debt Service & Miscellaneous	<u>15,500</u>
Total Expenditures	2,644,204
Other Financing Uses	
Other Uses of Funds	<u>(12,432,480)</u>
Total Other Financing Uses	(12,432,480)
Net Change in Fund Balance	608,071
Fund Balance	
Beginning Fund Balance	599,473
Ending Fund Balance	
Restricted, Instructional Programs	970,749
Committed, Band Uniforms	<u>236,795</u>
Total Ending Fund Balance	<u>\$1,207,544</u>

**Terrebonne Parish School Board
3/4 Cent Sales Tax Fund (1976)
Fiscal Year 2018/2019**

	2018/2019 Original Budget
Revenues	
Local - Sales Tax	\$15,644,755
- Interest	<u>40,000</u>
Total Revenues	15,684,755
Expenditures	
Instructional	2,496,049
Instructional Support Services	<u>148,155</u>
Total Expenditures	2,644,204
Other Financing Uses	
Other Uses of Funds	<u>(12,432,480)</u>
Total Other Financing Uses	(12,432,480)
Net Change in Fund Balance	608,071
Fund Balance	
Beginning Fund Balance	599,473
Ending Fund Balance	
Restricted, Instructional Programs	970,749
Committed, Band Uniforms	<u>236,795</u>
Total Ending Fund Balance	<u>\$1,207,544</u>

**Terrebonne Parish School Board
3/4 Cent Sales Tax Fund (1976)
Fiscal Year 2018/2019**

	Actual <u>2016/2017</u>	Revised Budget <u>2017/2018</u>	Original Budget <u>2018/2019</u>
Revenues			
Local - Sales Tax	\$15,751,497	\$15,644,755	\$15,644,755
- Interest	8,551	38,000	40,000
Total Revenues	15,760,048	15,682,755	15,684,755
Expenditures			
Instructional	2,837,285	3,889,869	2,496,049
General Administration	<u>147,731</u>	<u>148,155</u>	<u>148,155</u>
Total Expenditures	2,985,016	4,038,024	2,644,204
Other Financing Sources (Uses)			
Other Sources of Funds	0	88,500	0
Other Uses of Funds	<u>(14,050,204)</u>	<u>(13,432,881)</u>	<u>(12,432,480)</u>
Total Other Financing Sources (Uses)	(14,050,204)	(13,344,381)	(12,432,480)
Net Change in Fund Balance	(1,275,172)	(1,699,650)	608,071
Fund Balance			
Beginning Fund Balance	3,574,295	2,299,123	599,473
Ending Fund Balance			
Restricted, Instructional Programs	2,101,434	392,678	970,749
Committed, Band Uniforms	<u>197,689</u>	<u>206,795</u>	<u>236,795</u>
Total Ending Fund Balance	<u>\$2,299,123</u>	<u>\$599,473</u>	<u>\$1,207,544</u>

TERREBONNE PARISH SCHOOL BOARD
3/4 Cent Sales Tax Fund (1976)
Fiscal Year 2018/2019

	50% Salaries & Benefits	30% Plant Operation & Maintenance	20% Instructional	Total
Revenues				
Local - Sales Tax	\$7,822,378	\$4,693,427	\$3,128,950	\$15,644,755
- Interest	40,000	0	0	40,000
Total Revenues	<u>7,862,378</u>	<u>4,693,427</u>	<u>3,128,950</u>	<u>15,684,755</u>
Expenditures				
Instructional	0	0	2,496,049	2,496,049
General Administration	77,078	46,247	24,830	148,155
Total	<u>77,078</u>	<u>46,247</u>	<u>2,520,879</u>	<u>2,644,204</u>
Other Financing Sources (Uses)				
Other Financing Uses				
Salaries & Benefits Transfer	(7,745,300)	0	0	(7,745,300)
Interest Transfer	(40,000)	0	0	(40,000)
Plant Operation & Maintenance Transfer	0	(4,647,180)	0	(4,647,180)
Total Other Financing Sources (Uses)	<u>(7,785,300)</u>	<u>(4,647,180)</u>	<u>0</u>	<u>(12,432,480)</u>
Net Change in Fund Balance	0	0	608,071	608,071
Fund Balance				
Beginning Fund Balance	0	0	599,473	599,473
Ending Fund Balance				
Restricted, Instructional Programs	0	0	970,749	970,749
Committed, Band Uniforms	0	0	236,795	236,795
Ending Fund Balance	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$1,207,544</u></u>	<u><u>\$1,207,544</u></u>

Terrebonne Parish School Board
Houma, LA

Budget Forecast Beyond the Budget Year - 3/4% Sales Tax Fund

	<u>Actual</u> <u>2014-2015</u>	<u>Actual</u> <u>2015-2016</u>	<u>Actual</u> <u>2016-2017</u>	<u>Revised</u> <u>Budget</u> <u>2017-2018</u>	<u>Original</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>	<u>Projected</u> <u>Budget</u> <u>2021-2022</u>
Revenue								
Local Sources	\$ 19,009,064	\$ 16,548,162	\$ 15,760,048	\$ 15,682,755	\$ 15,684,755	\$ 16,316,125	\$ 16,655,415	\$ 16,807,408
State Sources	0	0	0	0	0	0	0	0
Federal Sources	0	0	0	0	0	0	0	0
Total Revenues	19,009,064	16,548,162	15,760,048	15,682,755	15,684,755	16,316,125	16,655,415	16,807,408
Expenditures								
Salaries	0	0	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0	0	0
Purchased Services	1,027,415	832,154	1,788,277	1,165,855	567,521	1,125,123	1,557,650	1,082,943
Supplies	2,476,669	1,230,477	1,166,930	2,856,669	2,061,183	2,215,772	1,784,367	2,126,359
Property	0	0	5,274	0	0	0	0	0
Debt Services and Miscellaneous	<u>18,037</u>	<u>14,080</u>	<u>24,535</u>	<u>15,500</u>	<u>15,500</u>	<u>15,500</u>	<u>15,500</u>	<u>15,500</u>
Total Expenditures	3,522,121	2,076,711	2,985,016	4,038,024	2,644,204	3,356,395	3,357,517	3,224,802
Other Sources of Funds	0	0	0	88,500	0	0	0	0
Other Uses of Funds	<u>(15,170,216)</u>	<u>(14,709,679)</u>	<u>(14,050,204)</u>	<u>(13,432,881)</u>	<u>(12,432,480)</u>	<u>(12,476,774)</u>	<u>(12,513,056)</u>	<u>(12,678,645)</u>
Total Other Sources (Uses)	(15,170,216)	(14,709,679)	(14,050,204)	(13,344,381)	(12,432,480)	(12,476,774)	(12,513,056)	(12,678,645)
Net Change in Fund Balance	316,727	(238,228)	(1,275,172)	(1,699,650)	608,071	482,956	784,842	903,961
Fund Balance								
Beginning	3,495,794	3,812,522	3,574,295	2,299,123	599,473	1,207,544	1,690,500	2,475,342
Ending Fund Balance								
Restricted	3,674,833	3,406,606	2,101,434	392,678	970,749	1,423,705	2,178,547	3,052,508
Committed	<u>137,689</u>	<u>167,689</u>	<u>197,689</u>	<u>206,795</u>	<u>236,795</u>	<u>266,795</u>	<u>296,795</u>	<u>326,795</u>
Total Ending Fund Balance	<u>\$ 3,812,522</u>	<u>\$ 3,574,295</u>	<u>\$ 2,299,123</u>	<u>\$ 599,473</u>	<u>\$ 1,207,544</u>	<u>\$ 1,690,500</u>	<u>\$ 2,475,342</u>	<u>\$ 3,379,303</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
3/4 Cent Sales Tax Fund Budget
Fiscal Year 2018/2019

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 February 2 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 2018/2019

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, and Vocal 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 other instructional programs portion of the allotment provides for a \$5 per student allotment for students enrolled in qualifying programs including Home Economics, Industrial Arts, Art, Business, and Vocal Music.

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

Band Allotment

The Band Allotment provides \$5 per student, plus \$2,500 to Junior High schools and \$6,500 to Senior High schools per year for Instrumental Music supplies, music, instruments, and instrument repair. Elementary Schools are allotted \$10 per student for band.

The Band 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.

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 2018/2019

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 restricted 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 Committed 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
Current Year - Project 000
Fiscal Year 2018/2019

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
1100 - Regular Programs				
190-1100-632018-000-000-260-00-000-0000	Instructional Services	\$2,790	\$3,000	\$3,000
190-1100-643018-000-000-000-00-000-0000	Equipment Repair Service	0	1,000	1,000
190-1100-655022-000-000-000-00-000-0000	Printed Report Cards	5,936	7,000	7,000
190-1100-656005-000-000-000-00-000-0000	Test/Evaluation Fee	91,605	80,000	80,000
190-1100-656300-000-000-000-00-000-0000	Tuition Private Sources	56,800	68,000	68,000
190-1100-661005-000-000-000-00-000-0000	Instructional Materials	19,415	50,000	50,000
190-1100-661005-000-000-150-00-000-0000	Instructional Materials - Reading	0	50,000	50,000
190-1100-661005-000-000-190-00-000-0000	Instruct Materials - Social Studies	898	20,000	20,000
190-1100-661005-000-000-220-00-000-0000	Instructional Materials - Math	418	50,000	50,000
190-1100-661005-000-000-260-00-000-0000	Instructional Materials - Science	2,586	30,000	30,000
190-1100-661005-000-000-468-00-000-0000	Instructional Materials - Other	7,085	20,000	20,000
190-1100-661005-000-000-069-00-000-0000	Instructional Materials - 504	0	10,000	10,000
190-1100-661008-000-000-000-00-000-0000	Instruct Materials-Unallocated	149,092	0	15,000
190-1100-661009-000-000-000-00-000-0000	Supplies-Tuition Related	7,851	15,000	15,000
190-1100-661035-000-000-000-00-000-0000	Computer Furniture	0	54,869	55,213
190-1100-661037-000-000-000-00-000-0000	Classroom Furniture/Fixtures	7,356	68,260	70,000
190-1100-661037-035-000-930-00-000-0000	Classroom Furniture/Fixtures	0	500,000	250,000
190-1100-661040-000-000-000-00-000-0000	Testing Materials	3,290	4,000	20,000
1220 - Gifted and Talented				
190-1220-632032-000-000-000-00-000-0000	Talent Assessment Service	0	0	3,000
190-1220-661005-000-000-073-00-000-0000	Instructional Materials	1,402	10,000	15,550
1300 - Career & Technical Education Programs				
190-1300-643018-040-000-000-00-000-0000	Equipment Repair Service	5,139	2,500	2,500
190-1300-644234-040-000-000-00-000-0000	Equipment Rental	12,146	12,000	12,000
190-1300-661005-040-000-000-00-000-0000	Instructional Materials	11,144	10,000	10,000
190-1300-661020-040-000-000-00-000-0000	Supplies-Career/Technical	6,251	4,000	4,000
190-1300-661021-040-000-000-00-000-0000	Career/Tech Building Materials	2,057	3,000	3,000
190-1300-661510-040-000-162-00-000-0000	Supplies-Technology Related	5,385	0	0
190-1300-681028-040-000-000-00-000-0000	Dues and Fees	0	500	500
1410 - Co-Curricular Activities				
190-1410-661011-000-000-000-00-000-0000	Supplies-Instrumental Music	51,057	0	0

Terrebonne Parish School Board
3/4 Cent Sales Tax Fund Budget
Current Year - Project 000
Fiscal Year 2018/2019

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
190-1410-661011-002-000-000-00-000-0000	Supplies-Instrumental Music	336	271	0
190-1410-661011-006-000-000-00-000-0000	Supplies-Instrumental Music	1,165	870	0
190-1410-661011-007-000-000-00-000-0000	Supplies-Instrumental Music	1,190	917	0
190-1410-661011-008-000-000-00-000-0000	Supplies-Instrumental Music	316	600	0
190-1410-661011-009-000-000-00-000-0000	Supplies-Instrumental Music	395	553	0
190-1410-661011-014-000-000-00-000-0000	Supplies-Instrumental Music	1,175	670	0
190-1410-661011-016-000-000-00-000-0000	Supplies-Instrumental Music	220	376	0
190-1410-661011-021-000-000-00-000-0000	Supplies-Instrumental Music	0	412	0
190-1410-661011-022-000-000-00-000-0000	Supplies-Instrumental Music	263	482	0
190-1410-661011-023-000-000-00-000-0000	Supplies-Instrumental Music	577	671	0
190-1410-661011-026-000-000-00-000-0000	Supplies-Instrumental Music	564	918	0
190-1410-661011-027-000-000-00-000-0000	Supplies-Instrumental Music	1,117	1,047	0
190-1410-661011-029-000-000-00-000-0000	Supplies-Instrumental Music	447	518	0
190-1410-661011-035-000-000-00-000-0000	Supplies-Instrumental Music	222	424	0
190-1410-661011-039-000-000-00-000-0000	Supplies-Instrumental Music	429	471	0
190-1410-661011-044-000-000-00-000-0000	Supplies-Instrumental Music	697	800	0
190-1410-661032-036-000-000-00-000-0000	Supplies-Band Uniforms	0	20,894	0
1460 - After School Programs				
190-1460-661005-000-000-720-00-000-0000	Instructional Materials	17,738	45,000	45,000
1470 - Summer School Programs				
190-1470-661005-000-000-740-00-000-0000	Instructional Materials	3,484	5,000	5,000
1600 - Adult Education & Literacy Program				
190-1600-656005-000-000-000-00-000-0000	Test/Evaluation Fee	102	1,600	1,600
2120 - Guidance Services				
190-2120-661049-000-000-000-00-000-0000	Supplies-Guidance	4,762	5,000	5,000
190-2120-661052-000-000-000-00-000-0000	Supplies-Other	424	500	500
2310 - Board of Education Services				
190-2310-631438-000-000-000-00-000-0000	Sales Tax Collection Fees	135,830	135,305	135,305
190-2310-633310-000-000-000-00-000-0000	Financial Audit Fees	4,175	4,850	4,850
190-2310-634058-000-000-000-00-000-0000	Cash Management Fees	7,726	8,000	8,000

Terrebonne Parish School Board
3/4 Cent Sales Tax Fund Budget
Technology - Project 030
Fiscal Year 2018/2019

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
1100 - Regular Programs				
190-1100-634004-000-030-000-00-000-0000	Installation/Support Fees	\$287	\$0	\$0
190-1100-643018-007-030-000-00-000-0000	Equipment Repair Service	1,867	0	0
190-1100-643018-020-030-000-00-000-0000	Equipment Repair Service	373	0	0
190-1100-653038-000-030-000-00-000-0000	Web Base Access License	1,056,834	790,900	241,266
190-1100-653054-007-030-000-00-000-0000	Subscription Access Fee	750	0	0
190-1100-661510-000-030-000-00-000-0000	Supplies-Technology Related	222,038	0	0
190-1100-661510-001-030-000-00-000-0000	Supplies-Technology Related	16,349	15,820	15,220
190-1100-661510-002-030-000-00-000-0000	Supplies-Technology Related	2,727	5,192	3,760
190-1100-661510-004-030-000-00-000-0000	Supplies-Technology Related	9,606	9,603	9,280
190-1100-661510-005-030-000-00-000-0000	Supplies-Technology Related	23,958	32,890	30,020
190-1100-661510-006-030-000-00-000-0000	Supplies-Technology Related	13,272	13,245	12,580
190-1100-661510-007-030-000-00-000-0000	Supplies-Technology Related	4,458	7,615	6,960
190-1100-661510-008-030-000-00-000-0000	Supplies-Technology Related	15,271	15,340	14,200
190-1100-661510-009-030-000-00-000-0000	Supplies-Technology Related	7,160	7,340	7,600
190-1100-661510-011-030-000-00-000-0000	Supplies-Technology Related	8,369	8,149	0
190-1100-661510-013-030-000-00-000-0000	Supplies-Technology Related	18,807	22,028	19,960
190-1100-661510-014-030-000-00-000-0000	Supplies-Technology Related	9,518	7,889	6,460
190-1100-661510-015-030-000-00-000-0000	Supplies-Technology Related	13,670	14,390	14,720
190-1100-661510-016-030-000-00-000-0000	Supplies-Technology Related	1,505	7,115	3,480
190-1100-661510-017-030-000-00-000-0000	Supplies-Technology Related	8,382	12,421	10,840
190-1100-661510-019-030-000-00-000-0000	Supplies-Technology Related	3,638	8,907	7,120
190-1100-661510-020-030-000-00-000-0000	Supplies-Technology Related	18,050	16,396	13,420
190-1100-661510-021-030-000-00-000-0000	Supplies-Technology Related	13,120	7,585	7,240
190-1100-661510-022-030-000-00-000-0000	Supplies-Technology Related	5,331	10,686	6,740
190-1100-661510-023-030-000-00-000-0000	Supplies-Technology Related	14,814	12,940	13,080
190-1100-661510-025-030-000-00-000-0000	Supplies-Technology Related	5,500	5,500	4,940
190-1100-661510-026-030-000-00-000-0000	Supplies-Technology Related	14,313	11,466	11,360
190-1100-661510-027-030-000-00-000-0000	Supplies-Technology Related	20,002	18,880	18,520
190-1100-661510-028-030-000-00-000-0000	Supplies-Technology Related	5,859	12,575	8,620
190-1100-661510-029-030-000-00-000-0000	Supplies-Technology Related	11,725	17,595	14,220
190-1100-661510-030-030-000-00-000-0000	Supplies-Technology Related	3,015	2,846	2,620
190-1100-661510-033-030-000-00-000-0000	Supplies-Technology Related	12,060	10,780	10,360
190-1100-661510-034-030-000-00-000-0000	Supplies-Technology Related	21,682	20,180	19,960
190-1100-661510-035-030-000-00-000-0000	Supplies-Technology Related	8,292	6,583	8,000

Terrebonne Parish School Board
 3/4 Cent Sales Tax Fund Budget
 Technology - Project 030
 Fiscal Year 2018/2019

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
190-1100-661510-036-030-000-00-000-0000	Supplies-Technology Related	17,161	39,658	25,500
190-1100-661510-038-030-000-00-000-0000	Supplies-Technology Related	8,833	13,938	10,440
190-1100-661510-039-030-000-00-000-0000	Supplies-Technology Related	3,271	6,151	10,040
190-1100-661510-044-030-000-00-000-0000	Supplies-Technology Related	13,269	7,419	7,340
190-1100-673410-005-030-000-00-000-0000	Technology Hardware Equipment	5,274	0	0
1210 - Special Education				
190-1210-661510-000-030-000-00-000-0000	Supplies-Technology Related	4,839	0	0
190-1210-661510-032-030-000-00-000-0000	Supplies-Technology Related	1,312	5,296	2,000
1300 - Career And Technical Education				
190-1300-661510-040-030-000-00-000-0000	Supplies-Technology Related	7,181	9,392	6,000
1480 - Alternative Programs				
190-1480-661510-012-030-000-00-000-0000	Supplies-Technology Related	2,932	3,000	3,000
Total Project 030		\$1,656,674	\$1,217,710	\$606,866

Terrebonne Parish School Board
3/4 Cent Sales Tax Fund Budget
School Allotment - Project 750
Fiscal Year 2018/2019

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
1100 - Regular Programs				
190-1100-644230-001-750-000-00-000-0000	Copy Equipment Rental-ACD	\$16,694	\$0	\$0
190-1100-644230-002-750-000-00-000-0000	Copy Equipment Rental-BBS	5,817	0	0
190-1100-644230-004-750-000-00-000-0000	Copy Equipment Rental-BRG	11,246	0	0
190-1100-644230-005-750-000-00-000-0000	Copy Equipment Rental-HLB	36,307	0	0
190-1100-644230-007-750-000-00-000-0000	Copy Equipment Rental-CMS	9,871	0	0
190-1100-644230-008-750-000-00-000-0000	Copy Equipment Rental-CBB	15,076	0	0
190-1100-644230-009-750-000-00-000-0000	Copy Equipment Rental-DES	8,071	0	0
190-1100-644230-011-750-000-00-000-0000	Copy Equipment Rental-EHS	9,620	0	0
190-1100-644230-013-750-000-00-000-0000	Copy Equipment Rental-EMHS	19,418	0	0
190-1100-644230-014-750-000-00-000-0000	Copy Equipment Rental-ELY	6,721	0	0
190-1100-644230-015-750-000-00-000-0000	Copy Equipment Rental-EVG	12,272	0	0
190-1100-644230-016-750-000-00-000-0000	Copy Equipment Rental-GIB	5,456	0	0
190-1100-644230-017-750-000-00-000-0000	Copy Equipment Rental-GCE	11,711	0	0
190-1100-644230-019-750-000-00-000-0000	Copy Equipment Rental-HON	5,286	0	0
190-1100-644230-020-750-000-00-000-0000	Copy Equipment Rental-HJH	20,280	0	0
190-1100-644230-021-750-000-00-000-0000	Copy Equipment Rental-LAC	8,196	0	0
190-1100-644230-022-750-000-00-000-0000	Copy Equipment Rental-LEG	10,395	0	0
190-1100-644230-023-750-000-00-000-0000	Copy Equipment Rental-LIS	17,823	0	0
190-1100-644230-026-750-000-00-000-0000	Copy Equipment Rental-MMS	18,107	0	0
190-1100-644230-027-750-000-00-000-0000	Copy Equipment Rental-MUL	19,698	0	0
190-1100-644230-028-750-000-00-000-0000	Copy Equipment Rental-OAK	12,737	0	0
190-1100-644230-029-750-000-00-000-0000	Copy Equipment Rental-OKS	18,662	0	0
190-1100-644230-030-750-000-00-000-0000	Copy Equipment Rental-PAC	3,685	0	0
190-1100-644230-032-750-000-00-000-0000	Copy Equipment Rental-SEC	873	0	0
190-1100-644230-033-750-000-00-000-0000	Copy Equipment Rental-SCH	12,451	0	0
190-1100-644230-034-750-000-00-000-0000	Copy Equipment Rental-STHS	22,030	0	0
190-1100-644230-035-750-000-00-000-0000	Copy Equipment Rental-SDN	5,110	0	0
190-1100-644230-036-750-000-00-000-0000	Copy Equipment Rental-THS	24,287	0	0
190-1100-644230-038-750-000-00-000-0000	Copy Equipment Rental-ULC	14,380	0	0
190-1100-644230-039-750-000-00-000-0000	Copy Equipment Rental-VES	4,020	0	0
190-1100-644230-044-750-000-00-000-0000	Copy Equipment Rental-GCM	8,341	0	0
190-1100-653038-017-750-000-00-000-0000	Web Base Access License	1,716	0	0
190-1100-661005-001-750-000-00-000-0000	Instructional Materials-ACD	2,306	31,640	30,440
190-1100-661005-002-750-000-00-000-0000	Instructional Materials-BBS	5,169	8,682	7,520

Terrebonne Parish School Board
3/4 Cent Sales Tax Fund Budget
School Allotment - Project 750
Fiscal Year 2018/2019

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
190-1100-661005-004-750-000-00-000-0000	Instructional Materials-BRG	852	20,848	18,560
190-1100-661005-005-750-000-00-000-0000	Instructional Materials-HLB	18,550	96,499	67,545
190-1100-661005-006-750-000-00-000-0000	Instructional Materials-BES	18,532	49,510	25,160
190-1100-661005-007-750-000-00-000-0000	Instructional Materials-CMS	2,447	21,163	13,920
190-1100-661005-008-750-000-00-000-0000	Instructional Materials-CBB	905	30,680	28,400
190-1100-661005-009-750-000-00-000-0000	Instructional Materials-DES	3,022	31,144	15,200
190-1100-661005-011-750-000-00-000-0000	Instructional Materials-EHS	5,398	18,890	0
190-1100-661005-013-750-000-00-000-0000	Instructional Materials-EMHS	7,259	51,376	44,910
190-1100-661005-014-750-000-00-000-0000	Instructional Materials-ELY	5,780	13,420	12,920
190-1100-661005-015-750-000-00-000-0000	Instructional Materials-EVG	11,419	43,321	33,120
190-1100-661005-016-750-000-00-000-0000	Instructional Materials-GIB	1,735	17,290	6,960
190-1100-661005-017-750-000-00-000-0000	Instructional Materials-GCE	3,194	36,401	21,680
190-1100-661005-019-750-000-00-000-0000	Instructional Materials-HON	385	18,435	14,240
190-1100-661005-020-750-000-00-000-0000	Instructional Materials-HJH	8,676	36,464	30,195
190-1100-661005-021-750-000-00-000-0000	Instructional Materials-LAC	2,072	20,132	14,480
190-1100-661005-022-750-000-00-000-0000	Instructional Materials-LEG	7,317	16,798	13,480
190-1100-661005-023-750-000-00-000-0000	Instructional Materials-LIS	1,765	25,880	26,160
190-1100-661005-025-750-000-00-000-0000	Instructional Materials-MES	9,374	11,171	9,880
190-1100-661005-026-750-000-00-000-0000	Instructional Materials-MMS	165	23,547	22,720
190-1100-661005-027-750-000-00-000-0000	Instructional Materials-MUL	372	37,760	37,040
190-1100-661005-028-750-000-00-000-0000	Instructional Materials-OAK	271	27,336	17,240
190-1100-661005-029-750-000-00-000-0000	Instructional Materials-OKS	2,094	40,094	28,440
190-1100-661005-030-750-000-00-000-0000	Instructional Materials-PAC	828	6,958	5,240
190-1100-661005-033-750-000-00-000-0000	Instructional Materials-SCH	11,826	33,691	20,720
190-1100-661005-034-750-000-00-000-0000	Instructional Materials-STHS	14,955	57,089	44,910
190-1100-661005-035-750-000-00-000-0000	Instructional Materials-SDN	3,851	23,948	16,000
190-1100-661005-036-750-000-00-000-0000	Instructional Materials-THS	8,074	73,838	57,375
190-1100-661005-038-750-000-00-000-0000	Instructional Materials-ULC	1,919	33,178	20,880
190-1100-661005-039-750-000-00-000-0000	Instructional Materials-VES	4,454	9,322	20,080
190-1100-661005-044-750-000-00-000-0000	Instructional Materials-GCM	2,146	16,023	14,680
190-1100-661510-005-750-000-00-000-0000	Supplies-Technology Related	223	0	0
190-1100-661510-023-750-000-00-000-0000	Supplies-Technology Related	8,162	0	0
1200 - Special Education				
190-1210-661005-032-750-000-00-000-0000	Instructional Materials-SEC	2,207	4,192	4,000

Terrebonne Parish School Board
3/4 Cent Sales Tax Budget
Parish Allotment - Project 770
Fiscal Year 2018/2019

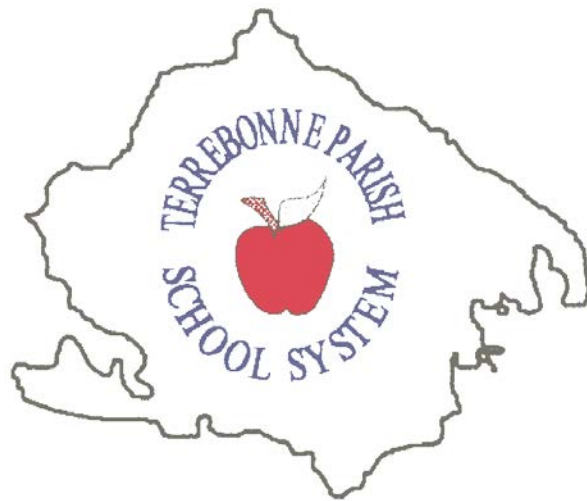
Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
1300 - Career & Technical Education Programs				
190-1300-661010-005-770-000-00-000-0000	Supplies-Vocational Arts	\$1,179	\$5,418	\$1,165
190-1300-661010-013-770-000-00-000-0000	Supplies-Vocational Arts	696	2,948	1,165
190-1300-661010-034-770-000-00-000-0000	Supplies-Vocational Arts	0	10,237	925
190-1300-661010-036-770-000-00-000-0000	Supplies-Vocational Arts	0	5,965	1,135
190-1300-661013-005-770-000-00-000-0000	Supplies-Industrial Arts	0	180	205
190-1300-661013-013-770-000-00-000-0000	Supplies-Industrial Arts	0	155	245
190-1300-661013-034-770-000-00-000-0000	Supplies-Industrial Arts	0	250	420
190-1300-661013-036-770-000-00-000-0000	Supplies-Industrial Arts	0	275	235
190-1300-661014-005-770-000-00-000-0000	Supplies-Home Economics	2,324	2,779	2,735
190-1300-661014-013-770-000-00-000-0000	Supplies-Home Economics	433	1,819	1,115
190-1300-661014-034-770-000-00-000-0000	Supplies-Home Economics	997	4,657	1,895
190-1300-661014-036-770-000-00-000-0000	Supplies-Home Economics	989	2,966	920
190-1300-661014-040-770-000-00-000-0000	Supplies-Home Economics	301	345	355
190-1300-661015-005-770-000-00-000-0000	Supplies-Business Class	2,086	10,501	2,600
190-1300-661015-013-770-000-00-000-0000	Supplies-Business Class	288	2,645	1,355
190-1300-661015-015-770-000-00-000-0000	Supplies-Business Class	270	2,491	2,605
190-1300-661015-020-770-000-00-000-0000	Supplies-Business Class	1,082	3,633	1,765
190-1300-661015-034-770-000-00-000-0000	Supplies-Business Class	98	4,461	2,220
190-1300-661015-036-770-000-00-000-0000	Supplies-Business Class	0	10,973	1,415
1410 - Co-Curricular Activities				
190-1410-643018-005-000-000-00-000-0000	Equipment Repair Service	0	1,632	0
190-1410-643018-013-770-000-00-000-0000	Equipment Repair Service	0	10,408	0
190-1410-643018-015-770-000-00-000-0000	Equipment Repair Service	0	3,375	0
190-1410-643018-020-770-000-00-000-0000	Equipment Repair Service	0	10,796	0
190-1410-643018-028-770-000-00-000-0000	Equipment Repair Service	1,258	5,923	0
190-1410-643018-034-770-000-00-000-0000	Equipment Repair Service	0	5,383	0
190-1410-643018-036-770-000-00-000-0000	Equipment Repair Service	2,312	5,209	0
190-1410-643018-044-770-000-00-000-0000	Equipment Repair Service	498	4,136	0
190-1410-643018-070-770-000-00-000-0000	Equipment Repair Service	162	4,838	0
190-1410-661011-005-770-000-00-000-0000	Supplies-Instrumental Music	7,691	1,628	0
190-1410-661011-013-770-000-00-000-0000	Supplies-Instrumental Music	499	1,371	0
190-1410-661011-015-770-000-00-000-0000	Supplies-Instrumental Music	0	5,283	0
190-1410-661011-020-770-000-00-000-0000	Supplies-Instrumental Music	3,089	2,273	0

Terrebonne Parish School Board
 3/4 Cent Sales Tax Budget
 Parish Allotment - Project 770
 Fiscal Year 2018/2019

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
190-1410-661011-028-770-000-00-000-0000	Supplies-Instrumental Music	0	2,103	0
190-1410-661011-034-770-000-00-000-0000	Supplies-Instrumental Music	555	465	0
190-1410-661011-036-770-000-00-000-0000	Supplies-Instrumental Music	0	1,735	0
190-1410-661011-044-770-000-00-000-0000	Supplies-Instrumental Music	0	1,368	0
190-1410-661011-070-770-000-00-000-0000	Supplies-Instrumental Music	650	2,953	0
190-1410-661012-005-770-000-00-000-0000	Vocal Music Supplies	365	3,828	115
190-1410-661012-013-770-000-00-000-0000	Supplies-Vocal Music	0	325	195
190-1410-661012-015-770-000-00-000-0000	Supplies-Vocal Music	0	365	65
190-1410-661012-020-770-000-00-000-0000	Supplies-Vocal Music	0	2,463	140
190-1410-661012-034-770-000-00-000-0000	Supplies-Vocal Music	0	2,072	180
190-1410-661012-036-770-000-00-000-0000	Supplies-Vocal Music	0	534	160
2252 - School Library/Media Services				
190-2252-661028-001-770-000-00-000-0000	Supplies-Library	0	4,726	4,100
190-2252-661028-002-770-000-00-000-0000	Supplies-Library	0	3,292	1,550
190-2252-661028-004-770-000-00-000-0000	Supplies-Library	0	3,606	2,825
190-2252-661028-005-770-000-00-000-0000	Supplies-Library	0	12,053	8,505
190-2252-661028-006-770-000-00-000-0000	Supplies-Library	0	5,155	3,530
190-2252-661028-007-770-000-00-000-0000	Supplies-Library	0	7,523	2,440
190-2252-661028-008-770-000-00-000-0000	Supplies-Library	680	4,596	3,940
190-2252-661028-009-770-000-00-000-0000	Supplies-Library	0	3,662	2,425
190-2252-661028-011-770-000-00-000-0000	Supplies-Library	0	5,197	0
190-2252-661028-013-770-000-00-000-0000	Supplies-Library	494	6,293	5,990
190-2252-661028-014-770-000-00-000-0000	Supplies-Library	0	5,401	2,315
190-2252-661028-015-770-000-00-000-0000	Supplies-Library	0	14,492	4,680
190-2252-661028-016-770-000-00-000-0000	Supplies-Library	613	5,618	1,510
190-2252-661028-017-770-000-00-000-0000	Supplies-Library	0	12,881	3,110
190-2252-661028-019-770-000-00-000-0000	Supplies-Library	0	2,689	1,980
190-2252-661028-020-770-000-00-000-0000	Supplies-Library	0	16,872	4,355
190-2252-661028-021-770-000-00-000-0000	Supplies-Library	0	13,859	2,510
190-2252-661028-022-770-000-00-000-0000	Supplies-Library	0	15,495	2,205
190-2252-661028-023-770-000-00-000-0000	Supplies-Library	0	5,774	3,750
190-2252-661028-025-770-000-00-000-0000	Supplies-Library	335	3,362	1,840
190-2252-661028-026-770-000-00-000-0000	Supplies-Library	0	12,003	3,540
190-2252-661028-027-770-000-00-000-0000	Supplies-Library	172	5,618	5,195

Terrebonne Parish School Board
3/4 Cent Sales Tax Budget
Parish Allotment - Project 770
Fiscal Year 2018/2019

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
190-2252-661028-028-770-000-00-000-0000	Supplies-Library	283	3,576	3,155
190-2252-661028-029-770-000-00-000-0000	Supplies-Library	0	4,620	3,965
190-2252-661028-030-770-000-00-000-0000	Supplies-Library	0	6,389	1,265
190-2252-661028-032-770-000-00-000-0000	Supplies-Library	0	237	185
190-2252-661028-033-770-000-00-000-0000	Supplies-Library	267	9,038	2,955
190-2252-661028-034-770-000-00-000-0000	Supplies-Library	1,291	27,313	5,990
190-2252-661028-035-770-000-00-000-0000	Supplies-Library	0	15,894	2,565
190-2252-661028-036-770-000-00-000-0000	Supplies-Library	909	11,330	7,375
190-2252-661028-038-770-000-00-000-0000	Supplies-Library	584	9,656	3,020
190-2252-661028-039-770-000-00-000-0000	Supplies-Library	0	6,489	3,210
190-2252-661028-044-770-000-00-000-0000	Supplies-Library	0	2,514	2,535
190-2252-661028-048-770-000-00-000-0000	Supplies-Library	0	858	0
190-2252-664425-001-770-000-00-000-0000	Supplies-Periodicals & Magazines	177	0	0
190-2252-664425-002-770-000-00-000-0000	Supplies-Periodicals & Magazines	1,985	0	0
190-2252-664425-004-770-000-00-000-0000	Supplies-Periodicals & Magazines	745	0	0
190-2252-664425-005-770-000-00-000-0000	Supplies-Periodicals & Magazines	500	0	0
190-2252-664425-006-770-000-00-000-0000	Supplies-Periodicals & Magazines	405	0	0
190-2252-664425-011-770-000-00-000-0000	Supplies-Periodicals & Magazines	289	0	0
190-2252-664425-013-770-000-00-000-0000	Supplies-Periodicals & Magazines	693	0	0
190-2252-664425-015-770-000-00-000-0000	Supplies-Periodicals & Magazines	159	0	0
190-2252-664425-016-770-000-00-000-0000	Supplies-Periodicals & Magazines	2,062	0	0
190-2252-664425-017-770-000-00-000-0000	Supplies-Periodicals & Magazines	1,905	0	0
190-2252-664425-019-770-000-00-000-0000	Supplies-Periodicals & Magazines	805	0	0
190-2252-664425-025-770-000-00-000-0000	Supplies-Periodicals & Magazines	356	0	0
190-2252-664425-027-770-000-00-000-0000	Supplies-Periodicals & Magazines	1,790	0	0
190-2252-664425-028-770-000-00-000-0000	Supplies-Periodicals & Magazines	413	0	0
190-2252-664425-029-770-000-00-000-0000	Supplies-Periodicals & Magazines	700	0	0
190-2252-664425-030-770-000-00-000-0000	Supplies-Periodicals & Magazines	595	0	0
190-2252-664425-033-770-000-00-000-0000	Supplies-Periodicals & Magazines	365	0	0
190-2252-664425-034-770-000-00-000-0000	Supplies-Periodicals & Magazines	330	0	0
190-2252-664425-035-770-000-00-000-0000	Supplies-Periodicals & Magazines	663	0	0
190-2252-664425-036-770-000-00-000-0000	Supplies-Periodicals & Magazines	239	0	0
190-2252-664425-038-770-000-00-000-0000	Supplies-Periodicals & Magazines	1,057	0	0
190-2252-664425-044-770-000-00-000-0000	Supplies-Periodicals & Magazines	215	0	0
	Total Project 770	\$49,898	\$421,245	\$133,845



Special Revenue Funds



**Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2018/2019**

	2018/2019 Original Budget
Revenues	
Local Sources	\$361,706
State Sources	3,348,429
Federal Sources	<u>17,915,487</u>
Total Revenues	21,625,622
Expenditures	
Salaries	10,234,061
Employee Benefits	5,047,800
Purchased Services	2,686,547
Supplies	3,793,606
Capital	35,000
Debt Service & Miscellaneous	<u>108,989</u>
Total Expenditures	21,906,003
Other Financing Sources (Uses)	
Other Sources of Funds	1,000,000
Other Uses of Funds	<u>(1,545,998)</u>
Total Other Sources (Uses)	(545,998)
Net Change in Fund Balance	(826,379)
Fund Balance	
Beginning	2,209,459
Ending Fund Balance, Assigned	<u>\$1,383,080</u>

**Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2018/2019**

	2018/2019 Original Budget
Revenues	
Local Sources	\$361,706
State Sources	3,348,429
Federal Sources	<u>17,915,487</u>
Total Revenues	21,625,622
Expenditures	
Instruction	13,212,017
Support Services	<u>8,693,986</u>
Total Expenditures	21,906,003
Other Financing Sources (Uses)	
Other Sources of Funds	1,000,000
Other Uses of Funds	<u>(1,545,998)</u>
Total Other Sources (Uses)	(545,998)
Net Change in Fund Balance	(826,379)
Fund Balance	
Beginning Fund Balance	2,209,459
Ending Fund Balance, Assigned	<u>\$1,383,080</u>

**Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2018/2019**

	Actual 2016/2017	Revised Budget 2017/2018	Original Budget 2018/2019
Revenues			
Local Revenues	\$687,388	\$404,387	\$361,706
State Revenues	3,389,044	3,662,879	3,348,429
Federal Revenues	<u>15,622,300</u>	<u>19,313,843</u>	<u>17,915,487</u>
Total Revenues	19,698,732	23,381,109	21,625,622
Expenditures			
Regular Programs	2,122,099	3,414,102	2,993,835
Special Education Programs	721,524	1,165,664	169,549
Career & Technical Programs	312,657	422,644	490,536
Other Instructional Programs	759,730	782,939	958,087
Special Programs	7,062,388	8,118,707	8,017,269
Adult Education Programs	622,052	638,669	582,741
Pupil Support Services	2,447,450	2,910,034	2,542,249
Instructional Support Services	4,122,884	4,985,385	5,253,901
General Administration	3,323	6,575	6,590
School Administration	161,082	3,792	125,914
Business Services	0	3,044	0
Maintenance of Plant	18,514	1,500	1,430
Student Transportation Services	908,110	838,437	763,752
Central Services	360	150	150
Food Services Operations	<u>2,262</u>	<u>0</u>	<u>0</u>
Total Expenditures	19,264,435	23,291,642	21,906,003
Other Financing Sources (Uses)			
Other Sources of Funds	1,587,312	1,000,000	1,000,000
Other Uses of Funds	<u>(1,247,929)</u>	<u>(1,694,573)</u>	<u>(1,545,998)</u>
Total Other Sources (Uses)	339,383	(694,573)	(545,998)
Net Change in Fund Balance	773,680	(605,106)	(826,379)
Fund Balance			
Beginning Fund Balance	2,040,885	2,814,565	2,209,459
Ending Fund Balance, Assigned	<u>\$2,814,565</u>	<u>\$2,209,459</u>	<u>\$1,383,080</u>

Terrebonne Parish School Board
Houma, LA

Budget Forecast Beyond the Budget Year - Special Revenue Funds

	<u>Actual</u> <u>2014-2015</u>	<u>Actual</u> <u>2015-2016</u>	<u>Actual</u> <u>2016-2017</u>	<u>Revised</u> <u>Budget</u> <u>2017-2018</u>	<u>Original</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>	<u>Projected</u> <u>Budget</u> <u>2021-2022</u>
Revenue								
Local Sources	\$ 720,664	\$ 720,331	\$ 687,388	\$ 404,387	\$ 361,706	\$ 363,515	\$ 370,422	\$ 399,685
State Sources	3,503,359	2,417,668	3,389,044	3,662,879	3,348,429	3,365,171	3,390,410	3,454,828
Federal Sources	<u>16,890,596</u>	<u>18,272,999</u>	<u>15,622,300</u>	<u>19,313,843</u>	<u>17,915,487</u>	<u>19,259,149</u>	<u>19,403,593</u>	<u>19,714,050</u>
Total Revenues	21,114,619	21,410,998	19,698,732	23,381,109	21,625,622	22,987,835	23,164,425	23,568,563
Expenditures								
Salaries	10,832,720	11,278,708	10,731,221	11,095,350	10,234,061	10,694,594	10,688,067	10,676,448
Employee Benefits	5,597,445	5,603,406	5,216,897	5,499,534	5,047,800	5,678,775	5,697,169	5,675,369
Purchased Services	2,186,199	1,645,524	1,506,104	2,463,818	2,686,547	2,706,696	2,720,229	2,771,913
Supplies	5,483,002	3,190,212	1,705,844	4,049,290	3,793,606	3,812,574	3,731,637	3,813,733
Property	0	13,095	5,195	30,938	35,000	27,000	27,135	43,000
Debt Services and Miscellaneous	<u>90,050</u>	<u>154,907</u>	<u>99,174</u>	<u>152,712</u>	<u>108,989</u>	<u>109,447</u>	<u>109,994</u>	<u>126,500</u>
Total Expenditures	24,189,416	21,885,852	19,264,435	23,291,642	21,906,003	23,029,086	22,974,231	23,106,963
Other Sources of Funds	3,321,080	3,588,260	1,587,312	1,000,000	1,000,000	1,200,000	1,300,000	1,225,000
Other Uses of Funds	<u>(1,147,927)</u>	<u>(1,383,260)</u>	<u>(1,247,929)</u>	<u>(1,694,573)</u>	<u>(1,545,998)</u>	<u>(1,591,025)</u>	<u>(1,598,980)</u>	<u>(1,637,875)</u>
Total Other Sources (Uses)	2,173,153	2,205,000	339,383	(694,573)	(545,998)	(391,025)	(298,980)	(412,875)
Net Change in Fund Balance	(901,644)	1,730,146	773,680	(605,106)	(826,379)	(432,276)	(108,786)	48,725
Fund Balance								
Beginning	1,212,383	310,739	2,040,885	2,814,565	2,209,459	1,383,080	950,804	842,018
Ending Fund Balance								
Assigned	<u>310,739</u>	<u>2,040,885</u>	<u>2,814,565</u>	<u>2,209,459</u>	<u>1,383,080</u>	<u>950,804</u>	<u>842,018</u>	<u>890,743</u>
Total Ending Fund Balance	<u>\$ 310,739</u>	<u>\$ 2,040,885</u>	<u>\$ 2,814,565</u>	<u>\$ 2,209,459</u>	<u>\$ 1,383,080</u>	<u>\$ 950,804</u>	<u>\$ 842,018</u>	<u>\$ 890,743</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
Special Revenue Funds
Fiscal Year 2018/2019

FUND NAME	FUND NUMBER	REVENUES & OTHER SOURCES	EXPENDITURES & OTHER USES	BEGINNING BALANCE 7/1/18	ENDING BALANCE 6/30/19
LOCAL AND STATE:					
MFP Level 4	142	685,937	814,965	334,012	204,984
Local Billable/Child Care Program	470	353,142	353,142	0	0
Education Excellence Fund	510	351,568	349,919	10,001	11,650
Early Childhood Community Network Lead Agency	520	29,816	29,816	0	0
State Cecil J Picard LA 4 Early Childhood Program	550	1,731,540	1,731,540	0	0
LQEA 8(g) Preschool Student Enhancement Block Grant	630	215,204	215,204	0	0
State Adult Education	680	244,307	244,307	0	0
Textbooks and Materials	740	1,098,621	1,797,621	1,865,446	1,166,446
TOTAL LOCAL AND STATE FUNDS	8	\$4,710,135	\$5,536,514	\$2,209,459	\$1,383,080
FEDERAL FUNDS:					
ESSA Title I	220	7,475,564	7,475,564	0	0
ESSA Title I - Migrant Education	230	239,267	239,267	0	0
US Dept of Health and Human Services-TANF	240	2,148,260	2,148,260	0	0
USDHHS Childcare & Development Block Grant	280	26,644	26,644	0	0
ESSA Title I School Redesign Planning Grant	290	528,704	528,704	0	0
ESSA Title III-English Language Acquisition	310	72,861	72,861	0	0
ESSA Title IV-Student Support & Academic Achievement	320	396,321	396,321	0	0
ESSA Title II-Teacher & Principal Training and Recruiting	370	1,000,643	1,000,643	0	0
ESSA Title VI-Indian Education	410	1,030,416	1,030,416	0	0
Federal Adult Education	490	431,679	431,679	0	0
ESSA Title IX-McKinney Vento Homeless Assistance	560	103,863	103,863	0	0
Federal Vocational Education	590	206,114	206,114	0	0
Special Education PL101-476 IDEA Part B	750	4,126,564	4,126,564	0	0
Special Education PL101-476 IDEA Pre-School	760	128,587	128,587	0	0
TOTAL FEDERAL FUNDS	14	\$17,915,487	\$17,915,487	\$0	\$0
GRAND TOTAL SPECIAL REVENUE FUNDS					
	22	\$22,625,622	\$23,452,001	\$2,209,459	\$1,383,080

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2018/2019

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.

Career Development Funds - Jobs for America’s Graduates are MFP funds used to help with the cost of providing 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.

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 support to LEAs serving disabled students with high-cost needs, evidenced by the cost of individual services to students exceeding three times the per pupil expenditure for the State.

Funding for Career Development Funds, Career Development Funds – Jobs for America’s Graduates and Supplemental Course Academy Funds are estimated at the prior year’s allocations of \$233,954, \$26,180 and \$425,803 respectively. Due to the uncertainty of funding, no estimate for High Cost Services has been made for fiscal year 2018/2019.

Terrebonne Parish School Board
Special Revenue Fund
Minimum Foundation Program Level 4 Funding
Fiscal Year 2018/2019

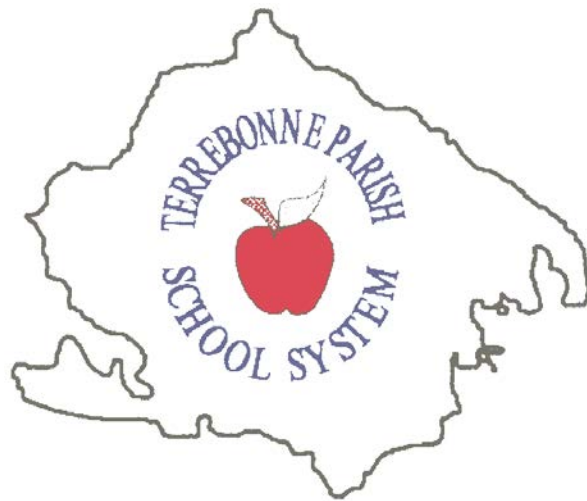
142

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
REVENUE AND OTHER SOURCES OF FUNDS				
142-0000-531125-000-375-xxx-00-000-0000	High Cost Services	\$247,402	\$340,207	\$0
142-0000-531125-000-401-000-00-000-0000	Supplemental Course Allocation	189,204	425,803	425,803
142-0000-531125-000-402-000-00-000-0000	Career Development Funds	237,286	233,954	233,954
142-0000-531125-000-402-175-00-000-0000	Career Development Funds-JAG	0	26,180	26,180
	Total Revenues	\$673,892	\$1,026,144	\$685,937
EXPENDITURES AND OTHER USES OF FUNDS				
375 - High Cost Services				
142-1211-611501-000-375-xxx-00-000-0000	Paraprofessional	\$134,061	\$207,539	\$0
142-1212-611240-000-375-xxx-00-000-0000	Special Ed Support Teacher	2,059	0	0
142-1214-611242-000-375-xxx-00-000-0000	Adaptive Physical Education Tchr	4,168	0	0
142-1216-611505-000-375-xxx-00-000-0000	Sped Non-Cat Preschool Para	5,996	0	0
142-2152-611301-000-375-xxx-00-000-0000	Speech Therapist/Pathologist	270	0	0
142-2730-612453-000-375-xxx-00-000-0000	Sub Special Educ Bus Attendant	1,009	0	0
142-xxxx-621000-000-375-xxx-00-000-0000	Group Insurance Expense	60,335	73,624	0
142-xxxx-622500-000-375-xxx-00-000-0000	Medicare Part A Expense	1,841	3,009	0
142-xxxx-623101-000-375-xxx-00-000-0000	Teachers Retirement	37,032	55,205	0
142-xxxx-626001-000-375-xxx-00-000-0000	Workers Comp Insurance	631	830	0
401 - Supplemental Course Allocation				
142-1130-656300-000-401-000-00-000-0000	Tuition Expense-Private Sources	107,535	275,600	140,000
142-1130-656402-000-401-000-00-000-0000	Tuition Exp-Other Educ Agency	60,245	145,191	146,000
142-1470-613042-000-401-000-00-000-0000	Summer Program Teacher	0	0	15,000
142-1470-622500-000-401-000-00-000-0000	Medicare Part A Expense	0	0	220
142-1470-623101-000-401-000-00-000-0000	Teachers Retirement	0	0	4,005
142-1470-626001-000-401-000-00-000-0000	Workers Comp Insurance	0	0	60
142-1470-651061-000-401-000-00-000-0000	Student Transportation Costs	0	0	4,500
142-1470-659041-000-401-000-00-000-0000	Student Incentive Payment	0	0	120,000
142-1470-661005-000-401-000-00-000-0000	Instructional Materials	0	0	10,000
142-1470-661052-000-401-000-00-000-0000	Supplies-Other	0	0	10,000
142-1470-661510-000-401-000-00-000-0000	Supplies-Technology Related	0	0	25,000

Terrebonne Parish School Board
Special Revenue Fund
Minimum Foundation Program Level 4 Funding
Fiscal Year 2018/2019

142

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
402 - Career Development Fund				
142-1300-632018-000-402-000-00-000-0000	Instructional Services	43,500	44,250	50,000
142-1300-633564-000-402-000-00-000-0000	Drug Testing-Students	3,421	3,440	4,000
142-1300-634022-000-402-000-00-000-0000	Criminal History Checks	1,260	2,772	3,000
142-1300-651061-000-402-000-00-000-0000	Student Transportation	221	0	0
142-1300-653038-000-402-000-00-000-0000	Web Base Access License	0	7,145	10,000
142-1300-653054-000-402-000-00-000-0000	Subscription Access Fee	46,407	43,823	60,000
142-1300-656005-000-402-000-00-000-0000	Testing/Evaluation Fee	608	1,293	2,000
142-1300-661020-000-402-000-00-000-0000	Supplies-Vocational	46,715	90,905	100,000
142-1300-661510-000-402-000-00-000-0000	Supplies-Technology Related	0	12,510	40,000
142-1300-673107-000-402-000-00-000-0000	Machinery-Equipment	0	30,938	35,000
142-2235-658201-000-402-000-00-000-0000	Travel-Employee	15,493	3,777	8,000
142-2235-661045-000-402-000-00-000-0000	Supplies-Prof Development	825	1,650	2,000
402 - Career Development Fund 175 - Jobs for America's Graduates				
142-1490-611272-000-402-175-00-000-0000	JAG Teacher	0	16,720	16,850
142-1490-612301-000-402-175-00-000-0000	Substitute Teacher	0	9	0
142-xxxx-621000-000-402-175-00-000-0000	Group Insurance Expense	0	4,720	4,540
142-xxxx-622500-000-402-175-00-000-0000	Medicare Part A Expense	0	215	224
142-xxxx-623101-000-402-175-00-000-0000	Teachers Retirement	0	4,449	4,499
142-xxxx-626001-000-402-175-00-000-0000	Workers Comp Insurance	0	67	67
	Total Expenditures	\$573,632	\$1,029,681	\$814,965
FUND BALANCE				
	Excess (Deficiency) of Revenues			
	and Other Sources of Funds	100,260	(3,537)	(129,028)
	Balance at Beginning of Year	237,289	337,549	334,012
	Balance at End of Year	\$337,549	\$334,012	\$204,984



Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2018/2019

ESSA 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 Louisiana 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
ESSA Title I - Striving Readers Comprehensive Literacy
Fiscal Year 2018/2019

210

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
REVENUE AND OTHER SOURCES OF FUNDS				
210-0000-545590-000-610-001-00-000-0000	Title I, Grants to LEAs - Prior Yr	\$54,344	\$8,123	\$0
210-0000-545590-000-620-001-00-000-0000	Title I, Grants to LEAs - Prior Yr	110,542	36,617	0
210-0000-545590-000-630-001-00-000-0000	Title I, Grants to LEAs - Prior Yr	52,121	18,261	0
210-0000-545590-000-640-001-00-000-0000	Title I, Grants to LEAs - Prior Yr	67,452	17,738	0
	Total Revenues	\$284,459	\$80,739	\$0
EXPENDITURES AND OTHER USES OF FUNDS				
610 - Birth - Age 5				
210-1216-611247-063-610-001-11-000-0000	Sp Ed Non-Cat Preschool Tchr	\$0	\$5,194	\$0
210-1510-653038-011-610-010-11-000-0000	Web Base Access Licenses	300	0	0
210-1510-661005-011-610-001-11-000-0000	Instructional Materials	1,025	0	0
210-1510-661510-xxx-610-001-24-000-0000	Supplies-Technology Related	15,417	0	0
210-2214-611363-062-610-001-41-000-0000	Coordinator-Special Area	2,399	0	0
210-2214-658201-000-610-001-41-000-0000	Travel-Employee	50	0	0
210-2220-611357-011-610-001-23-000-0000	Instructional Coach	3,009	0	0
210-2234-632012-xxx-610-001-23-000-0000	Consultant Services	25,368	0	0
210-xxxx-621000-xxx-610-001-xx-000-0000	Group Insurance Expense	1,589	863	0
210-xxxx-622500-xxx-610-001-xx-000-0000	Medicare Part A Expense	69	16	0
210-xxxx-623101-xxx-610-001-xx-000-0000	Teachers Retirement	767	1,382	0
210-xxxx-626001-xxx-610-001-xx-000-0000	Workers Comp Insurance	22	21	0
210-5200-693301-000-610-001-00-000-0000	Indirect Cost-Federal Fund	4,329	647	0
620 - Grades K - 5				
210-1510-611248-xxx-620-001-11-000-0000	Instructional Interventionist	14,457	15,428	0
210-1510-653038-xxx-620-001-11-000-0000	Web Base Access License	3,518	6,225	0
210-1510-661005-xxx-620-001-11-000-0000	Instructional Materials	3,193	1,737	0
210-1510-661510-xxx-620-001-24-000-0000	Supplies-Technology Related	32,080	2,171	0
210-2214-611363-062-620-001-41-000-0000	Coordinator-Special Area	2,399	0	0
210-2214-658201-000-620-001-41-000-0000	Travel-Employee	50	0	0
210-2220-611357-xxx-620-001-23-000-0000	Instructional Coach	10,805	0	0
210-2234-612301-xxx-620-001-23-000-0000	Substitute Teacher	300	0	0
210-2234-615051-xxx-620-001-23-000-0000	Stipend-In-Service Presenter	42	0	0
210-2234-615052-xxx-620-001-23-000-0000	Stipend-In-Service Participant	325	0	0
210-2234-632012-xxx-620-001-23-000-0000	Consultant Services	20,126	0	0

Terrebonne Parish School Board
Special Revenue Funds
ESSA Title I - Striving Readers Comprehensive Literacy
Fiscal Year 2018/2019

210

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
210-xxxx-621000-xxx-620-001-xx-000-0000	Group Insurance Expense	7,337	3,767	0
210-xxxx-622500-xxx-620-001-xx-000-0000	Medicare Part A Expense	379	208	0
210-xxxx-623101-xxx-620-001-xx-000-0000	Teachers Retirement	6,612	4,104	0
210-xxxx-626001-xxx-620-001-xx-000-0000	Workers Comp Insurance	113	61	0
210-5200-693301-000-620-001-00-000-0000	Indirect Cost-Federal Fund	8,806	2,916	0
630 - Grades 6 - 8				
210-1510-611248-xxx-630-001-11-000-0000	Instructional Interventionist	6,974	6,831	0
210-1510-653038-xxx-630-001-11-000-0000	Web Base Access License	1,200	0	0
210-1510-661005-xxx-630-001-11-000-0000	Instructional Materials	4,227	2,802	0
210-1510-661510-xxx-630-001-24-000-0000	Supplies-Technology Related	13,148	105	0
210-2214-611363-062-630-001-41-000-0000	Coordinator-Special Area	2,399	0	0
210-2214-658201-000-630-001-41-000-0000	Travel-Employee	50	0	0
210-2220-611357-xxx-630-001-23-000-0000	Instructional Coach	7,405	2,351	0
210-2234-615051-xxx-630-001-23-000-0000	Stipend-In-Service Presenter	42	0	0
210-2234-615052-xxx-630-001-23-000-0000	Stipend-In-Service Participant	180	0	0
210-2234-632012-xxx-630-001-23-000-0000	Consultant Services	4,505	0	0
210-xxxx-621000-xxx-630-001-xx-000-0000	Group Insurance Expense	3,814	1,638	0
210-xxxx-622500-xxx-630-001-xx-000-0000	Medicare Part A Expense	233	128	0
210-xxxx-623101-xxx-630-001-xx-000-0000	Teachers Retirement	3,723	2,914	0
210-xxxx-626001-xxx-630-001-xx-000-0000	Workers Comp Insurance	69	37	0
210-5200-693301-000-630-001-00-000-0000	Indirect Cost-Federal Fund	4,152	1,455	0
640 - Grades 9 - 12				
210-1510-653038-xxx-640-001-11-000-0000	Web Base Access License	2,325	2,325	0
210-1510-661005-xxx-640-001-11-000-0000	Instructional Materials	4,480	0	0
210-1510-661510-xxx-640-001-24-000-0000	Supplies-Technology Related	35,600	14,000	0
210-2214-611363-062-640-001-41-000-0000	Coordinator-Special Area	2,399	0	0
210-2214-658201-000-640-001-41-000-0000	Travel-Employee	50	0	0
210-2220-611357-xxx-640-001-23-000-0000	Instructional Coach	8,338	0	0
210-2234-615052-xxx-640-001-23-000-0000	Stipend-In-Service Participant	60	0	0
210-2234-632012-xxx-640-001-23-000-0000	Consultant Services	4,505	0	0
210-xxxx-621000-xxx-640-001-xx-000-0000	Group Insurance Expense	1,985	0	0
210-xxxx-622500-xxx-640-001-xx-000-0000	Medicare Part A Expense	153	0	0
210-xxxx-623101-xxx-640-001-xx-000-0000	Teachers Retirement	2,141	0	0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2018/2019

ESSA Title I

The Every Student Succeeds Act (ESSA) was signed December 10, 2015, reauthorizing the 50-year-old Elementary and Secondary Education Act (ESEA), the nation's national education law and longstanding commitment to equal opportunity for all students.

ESSA will seek to continue the mission of the previous version of the law, the No Child Left Behind (NCLB) Act, enacted in 2002, which was to close 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 socioeconomic 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 English Learner budget, a Preschool budget, a Parental Involvement budget and a Focus & Priority Schools budget.

The allocation for Title I Parts A & D for the 2018/2019 fiscal year is estimated at \$7,475,564.00

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2018/2019

Personnel Roster			
Position	Revised Budget 2017-2018	Budget 2018-2019	Increase (Decrease)
Teacher	15	16	1
Preschool Teacher	12	12	0
Instructional Coach	20	20	0
Instructional Interventionist	9	10	1
Part-time Teacher - Non-Public	3	2	(1)
Part-time Teacher – Neglected	1	1	0
Paraprofessional	10	9	(1)
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
Staff Development Coordinator	1	1	0
Part-Time EL Teacher	1	2	1
Total Positions	93	94	1

Terrebonne Parish School Board
Special Revenue Funds
ESSA Title I
Fiscal Year 2018/2019

220

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
REVENUE AND OTHER SOURCES OF FUNDS				
220-0000-545410-000-000-000-000-0000	Title I Grants to LEAs	\$5,315,562	\$7,354,733	\$7,475,564
	Total Revenues	\$5,315,562	\$7,354,733	\$7,475,564
EXPENDITURES AND OTHER USES OF FUNDS				
050 - Professional Development District-Wide				
220-1510-643018-000-000-000-24-050-0000	Equipment Repair Service	\$0	\$200	\$200
220-1510-661510-000-000-000-24-050-0000	Supplies-Technology Related	0	86,843	144,498
220-2214-611367-000-000-000-23-050-0000	Coordinator-Staff Development	29,345	49,870	49,869
220-2214-658201-000-000-000-23-050-0000	Travel-Employee	321	1,000	1,000
220-2220-611357-000-000-000-23-050-0000	Instructional Coach	757,636	748,834	717,451
220-2234-632012-000-000-000-23-050-0000	Consultant Services	0	257,100	257,100
220-2234-643045-000-000-000-23-050-0000	Maintenance Agreement	289	300	300
220-2234-653038-000-000-000-23-050-0000	Web Base Access Licenses	69	14,350	14,350
220-2234-658201-000-000-000-23-050-0000	Travel-Employee	1,030	6,000	6,000
220-2234-658253-000-000-000-23-050-0000	Travel-Out/of/State	38,589	72,500	72,500
220-2234-661045-000-000-000-23-050-0000	Supplies-Prof Development	1,783	55,300	55,300
220-xxxx-621000-xxx-000-000-23-050-0000	Group Insurance Expense	184,647	180,888	174,125
220-xxxx-622500-xxx-000-000-23-050-0000	Medicare Part A Expense	10,762	11,543	10,541
220-xxxx-623101-xxx-000-000-23-050-0000	Teachers Retirement	182,256	211,921	193,537
220-xxxx-624001-000-000-000-23-050-0000	Tuition Reimbursement	6,000	20,000	20,000
220-xxxx-624013-000-000-000-23-050-0000	Praxis Test Fee	1,523	10,000	10,000
220-xxxx-626001-xxx-000-000-23-050-0000	Workers Comp Insurance	3,149	3,190	3,068
110 - Instructional Program District-Wide				
220-1510-611205-xxx-263-000-11-110-0000	Kindergarten Teacher	66,957	65,415	67,330
220-1510-611208-xxx-263-000-11-110-0000	Elementary Teacher (1-8)	515,586	504,131	479,730
220-1510-612301-000-263-000-11-110-0000	Substitute Teacher	27,356	50,500	50,500
220-1510-661005-xxx-000-000-11-110-0000	Instructional Materials	698	143,466	187,792
220-1510-661510-xxx-000-000-24-110-0000	Supplies-Technology Related	15,387	149,225	149,225
220-2214-611129-000-000-000-11-110-0000	Turnaround Specialist	67,748	68,918	69,020
220-2214-611349-000-000-000-11-110-0000	Reading Consultant	40,968	50,659	50,665
220-2214-611363-000-000-000-11-110-0000	Coordinator-Special Area	0	22,589	18,636
220-2214-611369-000-000-000-11-110-0000	Coordinator-Early Childhood	8,546	8,560	9,815
220-2214-611371-000-000-000-11-110-0000	Project Itinerant Liaison	20,530	20,578	20,494

Terrebonne Parish School Board
Special Revenue Funds
ESSA Title I
Fiscal Year 2018/2019

220

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
220-2214-658201-000-000-000-11-110-0000	Travel-Employee	312	10,000	10,000
220-2234-658253-000-000-000-11-110-0000	Travel-Out/of/State	783	0	0
220-2234-612301-000-263-000-23-110-0000	Substitute Teacher	0	20,300	20,300
220-2234-658201-000-000-000-23-110-0000	Travel-Employee	511	42,000	42,000
220-2234-658253-000-000-000-23-110-0000	Travel-Out/of/State	2,234	0	0
220-xxxx-621000-xxx-xxx-000-xx-110-0000	Group Insurance Expense	185,453	181,553	169,004
220-xxxx-622000-xxx-xxx-000-xx-110-0000	FICA	1,369	4,390	4,390
220-xxxx-622500-xxx-xxx-000-xx-110-0000	Medicare Part A Expense	10,340	11,768	11,281
220-xxxx-623101-xxx-xxx-000-xx-110-0000	Teachers Retirement	176,979	183,591	177,562
220-xxxx-626001-xxx-xxx-000-xx-110-0000	Workers Comp Insurance	3,000	3,247	3,146
120 - Focus & Priority School Initiative				
220-1510-611248-000-000-000-11-120-0000	Instructional Interventionist	180,389	360,611	370,691
220-1510-611501-000-000-000-11-120-0000	Paraprofessional	103,952	107,510	96,418
220-1510-612301-000-000-000-23-120-0000	Substitute Teacher	0	9,900	9,900
220-1510-612431-000-000-000-11-120-0000	Substitute Paraprofessional	616	0	0
220-1510-661510-000-000-000-11-120-0000	Supplies-Technology Related	0	0	10,096
220-2220-611357-000-000-000-23-120-0000	Instructional Coach	43,973	44,081	44,178
220-2234-632012-000-000-000-23-120-0000	Consultant Services	28,000	0	0
220-xxxx-621000-000-000-000-xx-120-0000	Group Insurance Expense	121,919	166,423	157,001
220-xxxx-622000-000-000-000-xx-120-0000	FICA	38	613	614
220-xxxx-622500-000-000-000-xx-120-0000	Medicare Part A Expense	4,468	7,570	7,543
220-xxxx-623101-000-000-000-xx-120-0000	Teachers Retirement	79,734	136,244	136,513
220-xxxx-626001-000-000-000-xx-120-0000	Workers Comp Insurance	1,316	2,087	2,085
230 - Administration				
220-2214-611113-000-230-000-41-230-0000	Supervisor-Federal Programs	76,806	80,901	77,222
220-2214-611401-000-230-000-51-230-0000	Clerical/Secretarial	56,818	57,754	58,622
220-2214-612205-000-230-000-51-230-0000	Seasonal Clerical	6,275	0	0
220-2214-644230-000-230-000-51-230-0000	Copy Equipment Rental	5,249	10,000	10,000
220-2214-653001-000-230-000-51-230-0000	Postage Expense	7	100	100
220-2214-653032-000-230-000-51-230-0000	Cellular Telephone Expense	448	487	487
220-2214-653038-000-230-000-41-230-0000	Web Base Access License	15,000	0	0
220-2214-658201-000-230-000-41-230-0000	Travel-Employee	5,135	6,500	6,500
220-2214-658253-000-230-000-41-230-0000	Travel-Out/of/State	2,838	5,000	5,000

Terrebonne Parish School Board
Special Revenue Funds
ESSA Title I
Fiscal Year 2018/2019

220

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
220-2214-661050-000-230-000-51-230-0000	Supplies-General Office	7,893	46,497	128,214
220-2214-661510-000-230-000-24-230-0000	Supplies-Technology Related	918	14,724	14,724
220-2310-633310-000-230-000-51-230-0000	Financial Audit Fees	1,385	1,525	1,525
220-xxxx-621000-000-230-000-xx-230-0000	Group Insurance Expense	32,022	33,153	33,285
220-xxxx-622000-000-230-000-xx-230-0000	FICA	389	0	0
220-xxxx-622500-000-230-000-xx-230-0000	Medicare Part A Expense	1,930	2,009	1,854
220-xxxx-623101-000-230-000-xx-230-0000	Teachers Retirement	34,187	36,883	36,270
220-xxxx-626001-000-230-000-xx-230-0000	Workers Comp Insurance	560	555	543
240 - Non-Public Allocation				
220-1510-611214-000-240-000-11-240-0000	Part-Time Teacher	20,384	55,048	20,384
220-1510-653038-000-240-000-11-240-0000	Web Base Access License	5,180	5,180	5,180
220-1510-661005-xxx-240-000-11-240-0000	Instructional Materials	0	2,000	2,000
220-1510-661510-xxx-240-000-24-240-0000	Supplies-Technology Related	0	8,351	8,351
220-2180-661039-xxx-240-000-31-240-0000	Supplies-Parental Involvement	2,464	10,032	54,350
220-1510-622500-xxx-240-000-11-240-0000	Medicare Part A Expense	296	798	296
220-1510-623101-xxx-240-000-11-240-0000	Teachers Retirement	5,198	14,671	5,443
220-1510-626001-xxx-240-000-11-240-0000	Workers Comp Insurance	82	220	296
440 - Limited English Proficient				
220-1510-653038-000-440-000-11-440-0000	Web Base Access License	5,960	0	0
220-1510-661005-000-440-000-11-440-0000	Instructional Materials	0	10,612	10,448
220-1510-661510-000-000-000-24-440-0000	Supplies-Technology Related	0	4,408	4,408
220-1520-611214-000-440-000-11-440-0000	Part-Time Teacher	0	35,840	35,840
220-1520-611257-000-440-000-11-440-0000	EL Interpreter	41,150	41,255	41,350
220-1520-653038-000-440-000-11-440-0000	Web Base Access License	0	45,000	45,000
220-1520-658201-000-440-000-11-440-0000	Travel-Employee	802	550	550
220-2214-661045-000-000-000-23-440-0000	Supplies-Prof Development	0	22,650	22,650
220-2180-612301-000-440-000-31-440-0000	Substitute Teacher	1,252	0	0
220-2180-632012-000-440-000-31-440-0000	Consultant Services	11,550	13,340	13,340
220-2180-661039-000-440-000-31-440-0000	Supplies-Parental Involvement	9,472	14,184	14,184
220-2234-612301-000-440-000-23-440-0000	Substitute Teacher	0	8,400	8,400
220-2234-658201-000-440-000-23-440-0000	Travel-Employee	0	6,000	6,000
220-xxxx-621000-000-440-000-xx-440-0000	Group Insurance Expense	10,906	10,906	10,906
220-xxxx-622000-000-440-000-xx-440-0000	FICA	40	2,477	2,743

Terrebonne Parish School Board
Special Revenue Funds
ESSA Title I
Fiscal Year 2018/2019

220

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
220-xxxx-622500-000-440-000-xx-440-0000	Medicare Part A Expense	565	1,167	1,241
220-xxxx-623101-000-440-000-xx-440-0000	Teachers Retirement	10,646	11,333	11,041
220-xxxx-626001-000-440-000-xx-440-0000	Workers Comp Insurance	170	322	343
450 - Neglected & Delinquent Programs				
220-1460-613042-000-450-000-13-450-0000	Summer Program Teacher	9,411	15,000	15,000
220-1460-613081-000-450-000-12-450-0000	After School Program Teacher	14,582	38,280	38,280
220-1480-611501-000-450-000-11-450-0000	Paraprofessional	15,123	15,222	15,323
220-1480-661005-000-450-000-11-450-0000	Instructional Materials	346	25,844	24,038
220-1480-661510-000-450-000-24-450-0000	Supplies-Technology Related	3,691	47,315	47,315
220-1510-611214-000-450-000-11-450-0000	Part-Time Teacher	12,322	19,451	20,384
220-1510-611501-xxx-450-000-11-450-0000	Paraprofessional	3,619	0	0
220-1510-612431-000-450-000-11-450-0000	Substitute Paraprofessional	26	0	0
220-1510-658201-000-450-000-11-450-0000	Travel-Employee	110	500	500
220-2180-661039-000-450-000-31-450-0000	Supplies-Parental Involvement	245	0	0
220-2214-611377-000-450-000-11-450-0000	Federal Programs Grant Liaison	17,964	18,007	18,278
220-xxxx-621000-xxx-450-000-xx-450-0000	Group Insurance Expense	17,084	15,316	15,373
220-xxxx-622000-xxx-450-000-xx-450-0000	FICA	1	0	0
220-xxxx-622500-xxx-450-000-xx-450-0000	Medicare Part A Expense	1,018	1,537	1,521
220-xxxx-623101-xxx-450-000-xx-450-0000	Teachers Retirement	18,587	28,185	28,640
220-xxxx-623903-xxx-450-000-xx-450-0000	Optional Retirement Expense	38	0	0
220-xxxx-626001-xxx-450-000-xx-450-0000	Workers Comp Insurance	292	424	429
460 - Homeless				
220-1510-611501-000-460-000-11-460-0000	Paraprofessional	8,395	28,339	28,618
220-1510-612211-000-460-000-11-460-0000	Seasonal Teacher	36,599	52,376	52,376
220-1510-658201-000-460-000-11-460-0000	Travel-Employee	0	22	22
220-1510-661005-000-460-000-11-460-0000	Instructional Materials	0	29,517	27,569
220-1510-661510-000-460-000-24-460-0000	Supplies-Technology Related	0	3,000	3,000
220-2180-611371-000-460-000-31-460-0000	Project Itinerant Liaison	10,677	10,796	10,868
220-2180-658201-000-460-000-31-460-0000	Travel-Employee	0	2,978	2,978
220-2214-612205-000-460-000-51-460-0000	Seasonal Clerical	0	16,000	16,000
220-xxxx-621000-000-460-000-xx-460-0000	Group Insurance Expense	11,822	17,165	17,155
220-xxxx-622000-000-460-000-xx-460-0000	FICA	0	992	992
220-xxxx-622500-000-460-000-xx-460-0000	Medicare Part A Expense	772	1,487	1,558

Terrebonne Parish School Board
Special Revenue Funds
ESSA Title I
Fiscal Year 2018/2019

220

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
220-xxxx-623101-000-460-000-xx-460-0000	Teachers Retirement	14,196	23,013	24,527
220-xxxx-626001-000-460-000-xx-460-0000	Workers Comp Insurance	223	409	431
220-1530-611271-000-190-000-14-550-0000	Pre-Kindergarten Teacher	489,429	477,878	482,049
220-1530-611501-000-190-000-14-550-0000	Paraprofessional	181,635	182,181	184,563
220-2214-611369-000-190-000-14-550-0000	Coordinator-Early Childhood	8,546	8,560	9,778
220-xxxx-621000-xxx-190-000-14-550-0000	Group Insurance Expense	239,270	237,810	239,561
220-xxxx-622500-xxx-190-000-14-550-0000	Medicare Part A Expense	8,396	8,808	8,076
220-xxxx-623101-xxx-190-000-14-550-0000	Teachers Retirement	165,641	177,850	169,027
220-xxxx-626001-xxx-190-000-14-550-0000	Workers Comp Insurance	2,719	2,672	2,705
810 - Parental Involvement District-Wide				
220-2180-611371-000-000-810-31-810-0000	Project Intererant Liaison	7,180	7,262	7,499
220-2180-653038-000-000-810-31-810-0000	Web Base Access License	529	5,600	5,600
220-2180-655001-000-000-810-31-810-0000	Forms Printing	2,347	6,000	6,000
220-2180-661039-000-000-810-31-810-0000	Supplies-Parental Involvement	207	13,938	13,598
220-xxxx-621000-xxx-000-810-31-810-0000	Group Insurance Expense	1,475	1,475	1,507
220-xxxx-622500-xxx-000-810-31-810-0000	Medicare Part A Expense	101	105	105
220-xxxx-623101-xxx-000-810-31-810-0000	Teachers Retirement	1,831	1,932	2,002
220-xxxx-626001-xxx-000-810-31-810-0000	Workers Comp Insurance	29	29	30
819 - School Level Parental Involvement 999 - School Budget				
220-1460-613081-xxx-000-000-12-999-0000	After School Program Teacher	29,185	38,400	50,261
220-1460-661005-xxx-000-000-12-999-0000	Instructional Materials	0	305	8,163
220-1510-611214-xxx-000-000-11-999-0000	Part-Time Teacher	0	1,904	14,476
220-1510-612211-xxx-000-000-11-999-0000	Seasonal Teacher	0	7,049	8,064
220-1510-612213-xxx-000-000-11-999-0000	Seasonal Paraprofessional	2,447	0	0
220-1510-612301-xxx-000-000-11-999-0000	Substitute Teacher	0	0	960
220-1510-653038-xxx-000-000-11-999-0000	Web Base Access License	2,304	1,650	16,662
220-1510-661005-xxx-000-000-11-999-0000	Instructional Materials	6,407	9,970	3,289
220-1510-661510-xxx-000-000-24-999-0000	Supplies-Technology Related	100,145	208,838	166,589
220-2180-611357-xxx-000-810-31-819-0000	Instructional Coach	51,837	49,376	50,352
220-2180-613041-xxx-000-810-31-999-0000	Extra Work-Teacher	0	1,230	2,080
220-2180-653001-xxx-000-810-31-999-0000	Postage Expense	300	794	1,100
220-2180-661039-xxx-000-810-31-819-0000	Supplies-Parental Involvement	104	15,413	15,413

Terrebonne Parish School Board
 Special Revenue Funds
 Fiscal Year 2018/2019

ESSA 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 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 2018/2019 are estimated at \$239,267.

Personnel Roster

Position	Revised Budget 2017-2018	Budget 2018-2019	Increase (Decrease)
Migrant Advocate	1	1	0
Migrant Recruiter	1	1	0
Total Positions	2	2	0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2018/2019

**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 ESSA Title I, State LA 4, and 8(g) Grants to fully fund the program.

Funding for fiscal year 2018/2019 is estimated at the prior year’s allocation of \$2,074,440.

Personnel Roster

Position	Revised Budget 2017-2018	Budget 2018-2019	Increase (Decrease)
Pre K Teacher	8	10	2
Pre K Paraprofessional	8	10	2
Staff Coordinator	1	1	0
Total Positions	17	21	4

Terrebonne Parish School Board
Special Revenue Funds
US Dept of Health Human Services Grant - TANF
Cecil J. Picard LA 4 Early Childhood Program
Fiscal Year 2018/2019

#240

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
REVENUE AND OTHER SOURCES OF FUNDS				
240-0000-545700-000-000-000-000-0000	Temp Assist/Needy Fam (TANF)	\$2,213,263	\$2,074,440	\$2,074,440
	Total Revenues	\$2,213,263	\$2,074,440	\$2,074,440
EXPENDITURES AND OTHER USES OF FUNDS				
240-1530-611271-000-000-000-14-000-0000	Pre-Kindergarten Teacher	\$590,845	\$485,415	\$430,837
240-1530-611501-000-000-000-14-000-0000	Paraprofessional	227,760	205,725	154,309
240-1530-612301-000-000-000-14-000-0000	Substitute Teacher	70,446	57,000	57,000
240-1530-612431-000-000-000-14-000-0000	Substitute Paraprofessional	15,761	23,000	23,000
240-1530-661005-000-000-000-14-000-0000	Instructional Materials	36,249	135,255	309,764
240-1530-661510-000-000-000-14-000-0000	Supplies-Technology Related	0	30,000	30,000
240-2214-611369-000-000-000-41-000-0000	Coordinator-Early Childhood	32,863	31,718	30,557
240-2214-661050-000-000-000-41-000-0000	Supplies-General Office	664	1,000	1,000
240-2234-632012-000-000-000-23-000-0000	Consultant Services	0	7,250	7,250
240-2234-659015-000-000-000-23-000-0000	Certification Fee	4,500	5,000	5,000
240-2234-659015-000-000-120-23-000-0000	Certification Fee	1,200	2,000	2,000
240-2234-661045-000-000-000-23-000-0000	Supplies-Prof Development	1,015	16,216	16,216
240-2310-654035-000-000-000-14-000-0000	Advertising Expense	0	2,000	2,000
240-2620-653001-000-000-000-14-000-0000	Postage Expense	0	500	500
240-2720-651061-000-000-000-51-000-0000	Student Transportation Costs	501,365	424,105	424,105
240-xxxx-621000-000-000-000-xx-000-0000	Group Insurance Expense	304,763	249,601	208,508
240-xxxx-622000-000-000-000-xx-000-0000	FICA	2,863	3,564	3,720
240-xxxx-622500-000-000-000-xx-000-0000	Medicare Part A Expense	11,954	11,115	9,632
240-xxxx-623101-000-000-000-xx-000-0000	Teachers Retirement	212,453	197,645	169,733
240-xxxx-623905-000-000-000-xx-000-0000	LA State Empl Rtmt-LASERS	7,252	0	0
240-xxxx-626001-000-000-000-00-000-0000	Workers Comp Insurance	3,761	3,291	2,783
240-5200-693301-000-000-000-00-000-0000	Indirect Cost - Federal Fund	187,549	183,040	186,526
	Total Expenditures	\$2,213,263	\$2,074,440	\$2,074,440

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2018/2019

**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 2018/2019 is estimated at the prior year's allocation of \$73,820.

Personnel Roster

Position	Revised Budget 2017-2018	Budget 2018-2019	Increase (Decrease)
JAG Teacher	2	2	0
Total Positions	2	2	0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2018/2019

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 2018/2019 is estimated at the prior year's allocation of \$26,644.

Terrebonne Parish School Board
Special Revenue Funds
Early Childhood Community Network Lead Agencies
Fiscal Year 2018/2019

280

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
REVENUE AND OTHER SOURCES OF FUNDS				
280-0000-545900-000-250-000-00-000-0000	Restricted Grants-Through State	\$31,725	\$26,644	\$26,644
	Total Revenues	\$31,725	\$26,644	\$26,644
EXPENDITURES AND OTHER USES OF FUNDS				
280-1530-661510-000-250-000-00-000-0000	Supplies-Technology Related	\$855	\$0	\$0
280-2214-611369-000-250-000-00-000-0000	Coordinator-Early Childhood	9,708	11,362	11,764
280-2214-613071-000-250-000-00-000-0000	Extra Work-Coordinator	0	182	0
280-2214-621000-000-250-000-00-000-0000	Group Insurance Expense	2,059	2,361	2,396
280-2214-622500-000-250-000-00-000-0000	Medicare Part A Expense	140	167	171
280-2214-623101-000-250-000-00-000-0000	Teachers Retirement	2,476	3,071	3,141
280-2214-626001-000-250-000-00-000-0000	Workers Comp Insurance	39	46	47
280-2214-658201-000-250-000-00-000-0000	Travel-Employee	0	11	11
280-2214-661050-000-250-000-00-000-0000	Supplies-General Office	952	0	0
280-2214-661510-000-250-000-00-000-0000	Supplies-Technology Related	498	200	200
280-2234-632023-000-250-000-00-000-0000	Other Professional Services	2,420	0	0
280-2234-653038-000-250-000-00-000-0000	Web Base Access License	0	2,924	2,924
280-2234-658201-000-250-000-00-000-0000	Travel-Employee	3,803	242	242
280-2234-659015-000-250-000-00-000-0000	Certification Fee	2,000	550	550
280-2310-654035-000-250-000-00-000-0000	Advertising Expense	105	0	0
120 - Non Public				
280-1530-661005-000-250-120-00-000-0000	Instructional Materials	4,081	3,965	3,635
280-2214-661510-000-250-120-00-000-0000	Supplies-Technology Related	249	0	0
280-2234-653038-000-250-120-00-000-0000	Web Base Access License	0	340	340
280-2234-658201-000-250-120-00-000-0000	Travel-Employee	1,840	0	0
280-2234-659015-000-250-120-00-000-0000	Certification Fee	500	1,100	1,100
280-2234-661045-000-250-120-00-000-0000	Supplies-Prof Development	0	123	123
	Total Expenditures	\$31,725	\$26,644	\$26,644

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2018/2019

ESSA Title I – School Redesign Planning Grant

Under the Every Student Succeeds Act (ESSA), every school system that has a school identified as a persistently struggling school is required to develop a plan for improvement. School systems that have schools on the School Redesign List must conduct a needs assessment, build a plan to address the biggest needs at each school, and align a budget to fund the prioritized interventions.

The School Redesign Planning Grant funds should be used to partner with high-quality vendors who specialize in helping school systems conduct needs assessments and/or create strong school redesign plans. The schools included in the grant are Village East Elementary School, Oaklawn Junior High School, and Southdown Elementary School.

Projected revenues and expenditures for the fiscal year 2018/2019 are estimated at \$528,704.

Terrebonne Parish School Board
Special Revenue Funds
ESSA Title I - School Redesign
Fiscal Year 2018/2019

290

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
REVENUE AND OTHER SOURCES OF FUNDS				
290-0000-545410-000-000-000-000-0000	Title I, Part A-Redesign Plan Grnt	\$0	\$15,000	\$528,704
	Total Revenues	\$0	\$15,000	\$528,704
EXPENDITURES AND OTHER USES OF FUNDS				
290-2234-632012-011-000-000-23-000-0000	Consultant Services	\$0	\$4,559	\$0
290-2234-632012-028-000-000-23-000-0000	Consultant Services	0	0	160,684
290-2234-632012-035-000-000-23-000-0000	Consultant Services	0	4,559	160,684
290-2234-632012-039-000-000-23-000-0000	Consultant Services	0	4,559	160,684
290-5200-693301-000-000-000-00-000-0000	Indirect Cost - Federal Fund	0	1,323	46,651
	Total Expenditures	\$0	\$15,000	\$528,704

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2018/2019

**ESSA 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 English Learners, 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 English Learners and in helping students meet the challenging State standards required of all students.

The tentative allocation for the Title III program for the 2018/2019 fiscal year is estimated at \$72,861. Funding for Title III-Immigrant Set Aside and Title III-Immigrant Youth Grants ended with the 2017/2018 fiscal year.

Personnel Roster

Position	Revised Budget 2017-2018	Budget 2018-2019	Increase (Decrease)
Paraprofessional	2	2	0
Part-Time Teacher	1	0	(1)
Total Positions	3	2	(1)

Terrebonne Parish School Board
Special Revenue Funds
ESSA Title III, Part A
English Language, Acquisition, Enhancement, Academic Achievement
Fiscal Year 2018/2019

310

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
REVENUE AND OTHER SOURCES OF FUNDS				
310-0000-545470-000-000-000-0000	Title III, Part A	\$82,214	\$100,833	\$72,861
310-0000-545470-000-465-000-00-000-0000	Title III, Part A-Immigrant Youth	1,216	4,119	0
310-0000-545470-000-730-000-00-000-0000	Title III, Part A-Immigrant	572	2,689	0
	Total Revenues	\$84,002	\$107,641	\$72,861
EXPENDITURES AND OTHER USES OF FUNDS				
310-1520-611214-000-000-000-11-000-0000	Part-Time Teacher	\$20,048	\$20,384	\$0
310-1520-611501-000-000-000-11-000-0000	Paraprofessional	28,746	29,030	29,490
310-1520-658201-000-000-000-11-000-0000	Travel-Employee	1,077	2,000	1,000
310-1520-661005-000-000-000-11-000-0000	Instructional Materials	1,567	5,575	5,571
310-1520-661510-000-000-000-24-000-0000	Supplies-Technology Related	587	10,498	8,000
310-2180-661039-000-000-000-31-000-0000	Supplies-Parental Involvement	0	838	2,500
310-2234-658201-000-000-000-23-000-0000	Travel-Employee	281	1,500	1,500
310-xxxx-621000-000-000-000-11-000-0000	Group Insurance Expense	14,972	14,972	14,972
310-xxxx-622500-000-000-000-11-000-0000	Medicare Part A Expense	687	717	407
310-xxxx-623101-000-000-000-11-000-0000	Teachers Retirement	12,442	13,144	7,874
310-xxxx-626001-000-000-000-11-000-0000	Workers Comp Insurance	195	198	118
310-5200-693301-000-000-000-00-000-0000	Indirect Cost - Federal Fund	1,612	1,977	1,429
465 - Title III-Immigrant Youth				
310-1520-653038-000-465-000-11-000-0000	Web Base Access License	594	396	0
310-1520-661005-000-465-000-11-000-0000	Instructional Materials	0	3,395	0
310-2234-659015-000-465-000-23-000-0000	Certification Fee	525	0	0
310-5200-693301-000-465-000-00-000-0000	Indirect Cost - Federal Fund	97	328	0
730 - Title III-Immigrant				
310-1520-661005-000-730-000-11-000-0000	Instructional Materials	524	2,452	0
310-5200-693301-000-730-000-00-000-0000	Indirect Cost - Federal Fund	48	237	0
	Total Expenditures	\$84,002	\$107,641	\$72,861

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2018/2019

ESSA Title IV, Part A
Student Support and Academic Enrichment Grant

Title IV, Part A: Student Support and Academic Enrichment Grant is a flexible block grant program awarded in fiscal year 2017/2018 authorizing activities in three areas:

- 1) Providing students with a well-rounded education (e.g. STEM, arts, civics, IB/AP, health and physical education).
- 2) Supporting safe and healthy students (e.g. school mental health, training on trauma-informed practices, drug and violence prevention, health and physical education).
- 3) Supporting the effective use of technology (e.g. professional development, blended learning, and technology devices).

Funding for fiscal year 2018/2019 is estimated at \$396,321 (\$335,604 for public schools and \$60,717 for non-public schools).

Terrebonne Parish School Board
Special Revenue Funds
ESSA Title IV, Part A
Student Support and Academic Enrichment (SSAE)
Fiscal Year 2018/2019

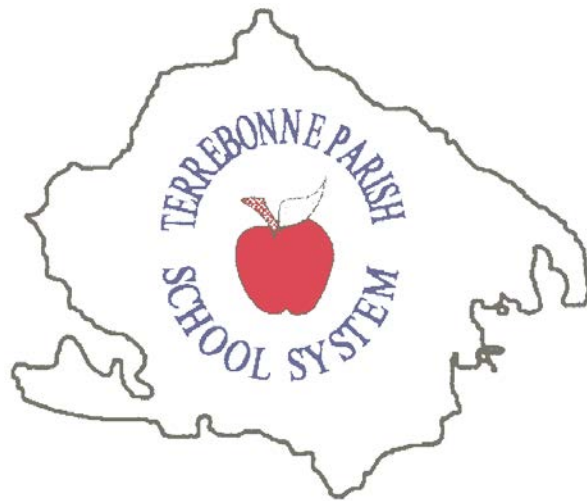
#320

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
REVENUE AND OTHER SOURCES OF FUNDS				
320-0000-545440-000-000-000-000-0000	Title IV, Part A Public	\$0	\$143,028	\$396,321
	Total Revenues	\$0	\$143,028	\$396,321
EXPENDITURES AND OTHER USES OF FUNDS				
030 - Technology - Public				
320-1510-661510-000-030-000-24-000-0000	Supplies-Technology Related	\$0	\$390	\$8,000
320-2234-658201-000-030-000-23-000-0000	Travel-Employee	0	518	6,100
030 - Technology - Non Public				
320-2234-689501-xxx-030-120-23-000-0000	Travel-Non-Public	0	1,700	5,558
195 - Well Rounded Education - Public				
320-1300-632018-000-195-000-15-000-0000	Instructional Services	0	5,000	37,000
320-1510-656005-000-195-000-15-000-0000	Test/Evaluation Fee	0	22,840	46,680
320-1510-661005-000-195-000-11-000-0000	Instructional Materials	0	33,957	75,701
195 - Well Rounded Education - Non Public				
320-1510-632018-xxx-195-120-11-000-0000	Instructional Services	0	5,316	10,972
320-1510-661005-xxx-195-120-11-000-0000	Instructional Materials	0	4,171	10,016
320-1510-661510-xxx-195-120-24-000-0000	Supplies-Technology Related	0	1,146	5,503
320-2234-632012-xxx-195-120-23-000-0000	Consultant Services	0	500	2,000
320-2234-661045-xxx-195-120-23-000-0000	Supplies-Prof Development	0	120	1,600
320-2234-689501-xxx-195-120-23-000-0000	Travel-Non-Public	0	1,387	5,445
320-2234-689509-xxx-195-120-23-000-0000	Non-Public Attendee Stipend	0	1,200	2,200
480 - Safe and Healthy Students - Public				
320-2234-612301-000-480-000-23-000-0000	Substitute Teacher	0	14,850	44,550
320-2234-622000-000-480-000-23-000-0000	FICA	0	675	2,025
320-2234-622500-000-480-000-23-000-0000	Medicare Part A Expense	0	216	648
320-2234-623101-000-480-000-23-000-0000	Teachers Retirement	0	1,056	3,168
320-2234-626001-000-480-000-23-000-0000	Workers Comp Insurance	0	59	177
320-2234-632012-000-480-000-23-000-0000	Consultant Services	0	27,985	65,579

Terrebonne Parish School Board
Special Revenue Funds
ESSA Title IV, Part A
Student Support and Academic Enrichment (SSAE)
Fiscal Year 2018/2019

#320

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
320-2234-661045-000-480-000-23-000-0000	Supplies-Prof Development	0	3,738	15,800
480 - Safe and Healthy Students - Non Public				
320-1510-632018-xxx-480-120-11-000-0000	Instructional Services	0	750	2,000
320-1510-661005-xxx-480-120-11-000-0000	Instructional Materials	0	1,135	5,963
320-2180-689507-xxx-480-120-11-000-0000	Non-Public Presenter	0	168	400
320-2180-689507-xxx-480-120-31-000-0000	Non-Public Presenter	0	98	400
320-2234-632012-xxx-480-120-23-000-0000	Consultant Services	0	1,100	2,000
320-2234-653038-xxx-480-120-23-000-0000	Web Base Access License	0	333	1,200
320-5200-693301-000-000-000-00-000-0000	Indirect Cost - Federal Fund	0	12,620	35,636
Total Expenditures		\$0	\$143,028	\$396,321



Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2018/2019

ESSA Title I – Part A
School Improvement

The Purpose of the ESSA 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 2018/2019 has been made.

Terrebonne Parish School Board
 Special Revenue Funds
 ESSA Title I Part A - School Improvement
 Fiscal Year 2018/2019

#340

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
REVENUE AND OTHER SOURCES OF FUNDS				
340-0000-545500-xxx-000-000-00-000-0000	Title I - Part A-SIF	\$80,790	\$41,500	\$0
340-0000-545500-xxx-182-000-00-000-0000	Title I - Part A-SIF-Adv Placement	22,419	0	0
	Total Revenues	\$103,209	\$41,500	\$0
EXPENDITURES AND OTHER USES OF FUNDS				
340-1510-613041-039-000-000-11-000-0000	Extra Work-Teacher	\$910	\$546	\$0
340-1510-615101-039-000-000-22-000-0000	Performance Pay Stipend	8,196	9,213	0
340-1510-653038-039-000-000-11-000-0000	Web Base Access License	2,000	2,500	0
340-2220-613058-039-000-000-23-000-0000	Extra Work-Instructional Coach	1,113	1,065	0
340-2234-615051-039-000-000-23-000-0000	Stipend-In-Service Presenter	56	0	0
340-2234-632012-022-000-000-23-000-0000	Consultant Services	8,907	17,000	0
340-2234-653038-xxx-000-000-23-000-0000	Web Base Access License	4,000	7,500	0
340-2234-658201-xxx-000-000-23-000-0000	Travel-Employee	6,848	399	0
340-2234-658253-xxx-000-000-23-000-0000	Travel-Out/of/State	11,255	0	0
340-2234-661045-xxx-000-000-23-000-0000	Supplies-Prof Development	3,184	0	0
340-2234-661510-xxx-000-000-23-000-0000	Supples-Technology Related	16,447	0	0
340-2410-615101-xxx-000-000-22-000-0000	Performance Pay Stipend	3,575	0	0
340-2420-615101-xxx-000-000-22-000-0000	Performance Pay Stipend	2,875	0	0
340-xxxx-622500-xxx-000-000-xx-000-0000	Medicare Part A Expense	234	157	0
340-xxxx-623101-xxx-000-000-xx-000-0000	Teachers Retirement	4,102	3,076	0
340-xxxx-623903-xxx-000-000-xx-000-0000	Optional Retirement Expense	175	0	0
340-xxxx-626001-xxx-000-000-xx-000-0000	Workers Comp Insurance	67	44	0
340-5200-693301-xxx-000-000-00-000-0000	Indirect Cost-Federal Fund	6,846	0	0
182 - Advanced Placement Test Fee Reimbursement				
340-1510-656005-xxx-182-000-00-000-0000	Test/Evaluation Fee	22,419	0	0
	Total Expenditures	\$103,209	\$41,500	\$0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2018/2019

ESSA Title II-Part A
Teacher and Principal Training and Recruiting

ESSA 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 2018/2019 is estimated at \$1,000,643. The basic Title II-Part A is comprised of two components, Administrative and Non-Public, which have allocations of \$855,197 and \$145,446 respectively.

Terrebonne Parish School Board
Special Revenue Funds
ESSA Title II Teacher and Principal Training and Recruiting
Fiscal Year 2018/2019

370

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
REVENUE AND OTHER SOURCES OF FUNDS				
370-0000-545450-000-000-000-000-0000	Title II, Part A-Public	\$1,358,601	\$1,300,245	\$1,000,643
	Total Revenues	\$1,358,601	\$1,300,245	\$1,000,643
EXPENDITURES AND OTHER USES OF FUNDS				
370-1105-615101-000-000-000-23-000-0000	Performance Pay	\$50,316	\$52,864	\$0
370-1110-615101-000-000-000-23-000-0000	Performance Pay	422,664	419,574	3,000
370-1110-615103-000-000-000-23-000-0000	Target/Demand Teacher Stipend	0	0	380,000
370-1130-615101-000-000-000-23-000-0000	Performance Pay	128,127	305,635	2,511
370-1211-615101-000-000-000-23-000-0000	Performance Pay	34,401	47,909	0
370-1211-615103-000-000-000-23-000-0000	Target/Demand Teacher Stipend	0	0	35,000
370-1212-615101-000-000-000-23-000-0000	Performance Pay	41,464	72,018	0
370-1212-615103-000-000-000-23-000-0000	Target/Demand Teacher Stipend	0	0	40,000
370-1214-615101-000-000-000-23-000-0000	Performance Pay	3,500	0	0
370-1216-615101-000-000-000-23-000-0000	Performance Pay	8,860	0	0
370-1220-615101-000-000-000-23-000-0000	Performance Pay	14,835	0	0
370-1340-615101-000-000-000-23-000-0000	Performance Pay	6,000	0	0
370-1360-615101-000-000-000-23-000-0000	Performance Pay	14,959	0	0
370-1410-615101-000-000-000-23-000-0000	Performance Pay	17,843	0	0
370-1480-615101-000-000-000-23-000-0000	Performance Pay	6,000	0	0
370-1490-615101-000-000-000-23-000-0000	Performance Pay	0	3,000	0
370-1510-615101-000-000-000-23-000-0000	Performance Pay	19,931	12,000	0
370-1510-615103-000-000-000-23-000-0000	Target/Demand Teacher Stipend	0	0	40,000
370-1530-615101-000-000-000-23-000-0000	Performance Pay	38,094	0	0
370-2122-615101-000-000-000-23-000-0000	Performance Pay	26,850	0	0
370-2142-615101-000-000-000-23-000-0000	Performance Pay	2,769	0	0
370-2145-615101-000-000-000-23-000-0000	Performance Pay	5,446	0	0
370-2152-615101-000-000-000-23-000-0000	Performance Pay	12,000	0	0
370-2214-611367-000-000-000-41-000-0000	Coordinator-Staff Development	30,528	0	0
370-2214-653032-000-000-000-41-000-0000	Cellular Telephone Expense	381	0	0
370-2214-658201-000-000-000-41-000-0000	Travel-Employee	334	0	0
370-2220-615101-000-000-000-23-000-0000	Performance Pay	24,000	0	0
370-2234-612301-000-000-000-23-xxx-0000	Substitute Teacher	0	543	0
370-2234-624001-000-000-000-23-000-0000	Tuition Reimbursement	15,300	3,300	0
370-2234-624013-000-000-000-23-000-0000	Praxis Test Fee	9,292	532	0

Terrebonne Parish School Board
Special Revenue Funds
ESSA Title II Teacher and Principal Training and Recruiting
Fiscal Year 2018/2019

370

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
370-2234-632012-000-000-000-23-000-0000	Consultant Services	16,508	21,200	0
370-2234-653033-000-000-000-23-000-0000	Data Plan	8,715	6,172	0
370-2234-653038-000-000-000-23-000-0000	Web Base Access License	12,640	6,445	788
370-2234-658201-000-000-000-23-000-0000	Travel-Employee	25,772	15,700	0
370-2234-658253-000-000-000-23-000-0000	Travel-Out/Of/State	4,990	0	0
370-2234-661045-000-000-000-23-000-0000	Supplies-Prof Development	7,032	159	0
370-2234-661054-000-000-000-23-000-0000	Subscription Expense	399	0	0
370-2252-615101-000-000-000-23-000-0000	Performance Pay	20,778	0	0
370-2310-633310-000-000-000-51-000-0000	Financial Audit Fees	210	400	400
370-2410-615101-000-000-000-23-000-0000	Performance Pay	21,000	0	0
370-2410-615103-000-000-000-23-000-0000	Target/Demand Teacher Stipend	0	0	50,000
370-2420-615101-000-000-000-23-000-0000	Performance Pay	26,985	0	0
370-2420-615103-000-000-000-23-000-0000	Target/Demand Teacher Stipend	0	0	45,000
370-2530-615101-000-000-000-23-000-0000	Performance Pay	0	3,000	0
370-xxxx-621000-000-000-000-41-000-0000	Group Insurance Expense	4,123	0	0
370-xxxx-622000-000-000-000-23-xxx-0000	FICA	334	936	0
370-xxxx-622500-000-000-000-xx-xxx-0000	Medicare Part A Expense	14,009	13,293	8,634
370-xxxx-623101-000-000-000-xx-000-0000	Teachers Retirement	7,784	39	157,530
370-xxxx-626001-000-000-000-xx-xxx-0000	Workers Comp Insurance	122	2	2,360
370-5200-693301-000-000-000-00-000-0000	Indirect Cost - Federal Fund	115,126	114,728	89,974
240 - Non Public				
370-2214-611367-000-240-000-41-240-0000	Coordinator-Staff Development	0	10,002	14,249
370-2214-621000-000-240-000-41-240-0000	Group Insurance Expense	0	1,250	1,782
370-2214-622500-000-240-000-41-240-0000	Medicare Part A Expense	0	145	207
370-2214-623101-000-240-000-41-240-0000	Teachers Retirement	0	2,661	3,804
370-2214-626001-000-240-000-41-240-0000	Workers Comp Insurance	0	40	57
370-2214-653032-000-240-000-41-240-0000	Cellular Telephone Expense	0	273	0
370-2234-632012-xxx-240-000-23-240-0000	Consultant Services	28,914	27,908	24,775
370-2234-653038-xxx-240-000-23-240-0000	Web Base Access License	2,499	125	125
370-2234-661045-xxx-240-000-23-246-0000	Supplies-Prof Development	13,377	10,233	5,461
370-2234-689501-xxx-240-000-23-245-0000	Non Public Travel Expense	37,768	53,518	31,421
370-2234-689503-xxx-240-000-23-245-0000	Non Public Travel O/O/S	33,548	55,242	30,716
370-2234-689505-xxx-240-000-23-165-0000	Tuition Reimb-Non Employee	18,272	18,445	11,895
370-2234-689507-xxx-240-000-23-240-0000	Non Public Presenter	0	784	784

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2018/2019

ESSA Title II – Mathematics and Science Partnerships

The Mathematics and Science Partnerships were established under Title II-Part B of ESSA to assist districts as they create opportunities for enhanced and ongoing professional development for mathematics and science teachers. The MSP program has been designed to improve the academic achievement of students by enhancing content knowledge and teaching skills of classroom math and science teachers. It consists of 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 2018/2019.

Terrebonne Parish School Board
Special Revenue Funds
ESSA Title II - Mathematics and Science Partnership
Fiscal Year 2018/2019

#370

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
REVENUE AND OTHER SOURCES OF FUNDS				
370-0000-545590-000-223-000-00-000-0000	Title II, Part B	\$44,596	\$4,725	\$0
	Total Revenues	\$44,596	\$4,725	\$0
EXPENDITURES AND OTHER USES OF FUNDS				
370-2234-612301-000-223-000-00-000-0000	Substitute Teacher	\$6,182	\$0	\$0
370-2234-615052-000-223-000-00-000-0000	Stipend-In-Service Participant	24,015	3,406	0
370-2234-622000-000-223-000-00-000-0000	FICA	230	0	0
370-2234-622500-000-223-000-00-000-0000	Medicare Part A Expense	438	49	0
370-2234-623101-000-223-000-00-000-0000	Teachers Retirement	6,753	786	0
370-2234-626001-000-223-000-00-000-0000	Workers Comp Insurance	132	14	0
370-2234-658201-000-223-000-00-000-0000	Travel-Employee	6,846	470	0
	Total Expenditures	\$44,596	\$4,725	\$0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2018/2019

ESSA Title VII Indian Education

Indian Education funds are used to provide a program designed to assist deprived American Indian students. These funds are received directly from the Office of Indian Education in Washington, D.C.

Projected revenues and expenditures for the 2018/2019 fiscal year are estimated at \$419,433.

Personnel Roster

Position	Revised Budget 2017/2018	Budget 2018/2019	Increase (Decrease)
Paraprofessional	7	8	1
Clerical/Secretarial	1	1	0
Support Services Coordinator	1	1	0
Total Positions	9	10	1

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2018/2019

**ESSA Title VII Indian Education
Native Youth Community Project**

Native Youth Community Project funds are used to improve the college and career readiness of American Indian Students through a community-led project. The goals of the project are to improve the academic behavior of the participating middle school students, increase the number of American Indian students who become First Time Freshmen and increase community involvement efforts that promote the college and career readiness of American Indian children. The project will serve American Indian students who attend Grand Caillou Middle School, Ellender Memorial High School and Grand Caillou Elementary School.

Projected revenues and expenditures for the 2018/2019 fiscal year are estimated at \$610,983.

Personnel Roster

Position	Revised Budget 2017/2018	Budget 2018/2019	Increase (Decrease)
Project Director	1	1	0
Community Liaison	1	1	0
Behavior Interventionist	1	1	0
Instructional Interventionist	2	2	0
Total Positions	5	5	0

Terrebonne Parish School Board
Special Revenue Funds
ESSA Title VII - Native Youth Community Project
Fiscal Year 2018/2019

410

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
REVENUE AND OTHER SOURCES OF FUNDS				
410-0000-543900-000-345-000-00-000-0000	Restricted Grants Direct	\$0	\$796,914	\$610,983
	Total Revenues	\$0	\$796,914	\$610,983
EXPENDITURES AND OTHER USES OF FUNDS				
410-1460-613081-000-345-000-00-000-0000	After School Program Teacher	\$0	\$2,688	\$4,928
410-1510-611248-000-345-000-00-000-0000	Instructional Interventionist	0	75,455	69,262
410-1510-613041-000-345-000-00-000-0000	Extra Work-Teacher	0	3,000	3,000
410-1510-632018-000-345-000-00-000-0000	Instructional Services	0	6,900	6,900
410-1510-651056-000-345-000-00-000-0000	Field Trip Expense	0	0	4,000
410-1510-653038-000-345-000-00-000-0000	Web Base Access License	0	69,480	4,865
410-1510-661005-000-345-000-00-000-0000	Instructional Materials	0	13,031	9,307
410-1510-661052-000-345-000-00-000-0000	Supplies-Other	0	0	350
410-1510-661510-000-345-000-00-000-0000	Supplies-Technology Related	0	61,400	21,224
410-2122-611327-000-345-000-00-000-0000	Behavior Interventionist	0	38,210	45,368
410-2180-611822-000-345-000-00-000-0000	Coordinator-Support Service	0	38,210	38,839
410-2180-613065-000-345-000-00-000-0000	Extra Work-Facilitator	0	1,512	1,512
410-2180-658201-000-345-000-00-000-0000	Travel-Employee	0	500	500
410-2214-611363-000-345-000-00-000-0000	Coordinator-Special Area	0	33,824	27,067
410-2214-658201-000-345-000-00-000-0000	Travel-Employee	0	500	500
410-2214-661050-000-345-000-00-000-0000	Supplies-General Office	0	1,000	620
410-2234-612301-000-345-000-00-000-0000	Substitute Teacher	0	600	600
410-2234-632012-000-345-000-00-000-0000	Consultant Fees	0	279,302	231,953
410-2234-658201-000-345-000-00-000-0000	Travel-Employee	0	2,135	2,135
410-2234-658253-000-345-000-00-000-0000	Travel-Out/of/State	0	2,367	2,367
410-2620-653001-000-345-000-00-000-0000	Postage Expense	0	0	380
410-2720-651056-000-345-000-00-000-0000	Field Trip Expense	0	4,350	206
410-2720-651061-000-345-000-00-000-0000	Student Transportation	0	6,006	7,300
410-xxxx-621000-000-345-000-00-000-0000	Group Insurance Expense	0	50,049	37,797
410-xxxx-622000-000-345-000-00-000-0000	FICA	0	115	115
410-xxxx-622500-000-345-000-00-000-0000	Medicare Part A Expense	0	2,840	2,756
410-xxxx-623101-000-345-000-00-000-0000	Teachers Retirement	0	51,311	48,775
410-xxxx-626001-000-345-000-00-000-0000	Workers Comp Insurance	0	783	770
410-5200-693301-000-345-000-00-000-0000	Indirect Cost - Federal Fund	0	51,346	37,587
	Total Expenditures	\$0	\$796,914	\$610,983

Terrebonne Parish School Board
 Special Revenue Funds
 Fiscal Year 2018/2019

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 accounts payable or payroll systems. 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.

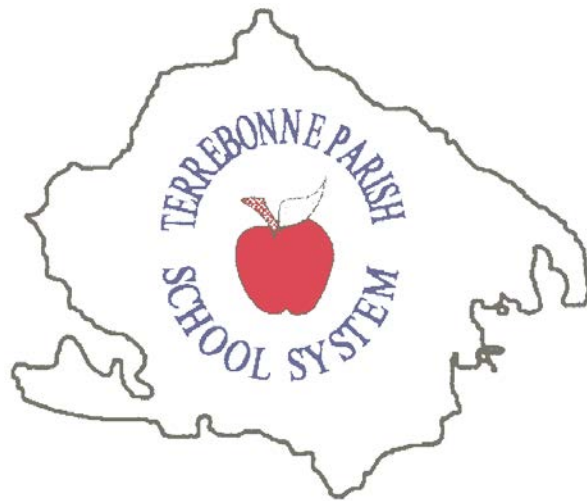
The seven schools listed are expected to participate in the 2018/2019 Child Care Program:

Bourg Elementary	\$28,641
Broadmoor Elementary	49,520
Coteau-Bayou Blue Elementary	37,711
Lisa Park Elementary	48,862
Mulberry Elementary	96,394
Oakshire Elementary	61,061
Upper Little Caillou Elementary	<u>30,953</u>
Total Budget	\$353,142

Terrebonne Parish School Board
Special Revenue Funds
Local Billable Services
Fiscal Year 2018/2019

470

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
REVENUE AND OTHER SOURCES OF FUNDS				
470-0000-517900-xxx-000-000-00-000-0000	Other Activity Income	\$675,633	\$390,467	\$353,142
470-0000-517900-000-260-000-00-000-0000	Other Activity Income-NEED Proj.	3,146	0	0
	Total Revenues	\$678,779	\$390,467	\$353,142
EXPENDITURES AND OTHER USES OF FUNDS				
470-1100-661510-xxx-000-000-00-000-0000	Supplies-Technology Related	\$24,692	\$0	\$0
470-1130-613041-xxx-000-000-00-000-0000	Extra Work-Teacher	502	0	0
470-1410-613088-xxx-000-000-00-000-0000	Band Assistance	63,836	0	0
470-1410-661011-027-000-000-00-000-0000	Supplies-Instrumental Music	233	0	0
470-1420-612201-xxx-000-000-00-000-0000	CECP Coach/Sponsor	2,000	0	0
470-1420-613054-xxx-000-000-00-000-0000	Extra Work-Athletic/Sponsors	27,944	0	0
470-1460-613041-xxx-000-000-00-000-0000	Extra Work-Teacher	4,222	0	0
470-1510-612431-xxx-000-000-00-000-0000	Substitute Paraprofessional	86	0	0
470-2220-653012-xxx-000-000-00-000-0000	Data Communications Lines	848	0	0
470-2231-612301-xxx-000-000-00-000-0000	Substitute Teacher	5,729	0	0
470-2231-615051-xxx-000-000-00-000-0000	Stipend-Inservice Presenter	140	0	0
470-2231-615052-xxx-000-000-00-000-0000	Stipend-Inservice Participant	440	0	0
470-2231-658201-xxx-000-000-00-000-0000	Travel-Employee	970	0	0
470-2231-658253-xxx-000-000-00-000-0000	Travel-Out/Of/State	2,854	0	0
470-2252-661510-xxx-000-000-00-000-0000	Supplies-Technology Related	4,000	0	0
470-2400-653005-xxx-000-000-00-000-0000	Telephone Expense	1,622	0	0
470-2410-611427-xxx-000-000-00-000-0000	Part-Time Clerical	91,768	0	0
470-2620-613013-xxx-000-000-00-000-0000	Extra Work-Maintenance	9,325	0	0
470-2620-613041-xxx-000-000-00-000-0000	Extra Work-Teacher	2,000	0	0
470-2620-661065-xxx-000-000-00-000-0000	Building Repair Materials	996	0	0
470-2630-642435-xxx-000-000-00-000-0000	Grounds Care Service	2,000	0	0
470-xxxx-622000-xxx-000-000-00-000-0000	FICA	9,569	0	0
470-xxxx-622500-xxx-000-000-00-000-0000	Medicare Part A Expense	2,998	0	0
470-xxxx-623101-xxx-000-000-00-000-0000	Teachers Retirement	10,996	0	0
470-xxxx-623300-xxx-000-000-00-000-0000	LA School Empl Rtmt-LSERS	2,814	0	0
470-xxxx-626001-xxx-000-000-00-000-0000	Workers Comp Insurance	1,147	0	0



Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2018/2019

**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 2018/2019 is estimated at the prior year's allocation of \$431,679 , which includes \$380,893 for the Basic Grant, \$32,277 for the English Language/Civics Education Grant and \$18,509 for the Federal Leadership Grant.

Personnel Roster

Position	Revised Budget 2017-2018	Budget 2018-2019	Increase (Decrease)
Teacher	1	1	0
Part-time Teacher	2	2	0
Part-time Paraprofessional	5	5	0
Total Positions	8	8	0

Terrebonne Parish School Board
Special Revenue Funds
Federal Adult Education
Fiscal Year 2018/2019

490

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
REVENUE AND OTHER SOURCES OF FUNDS				
490-0000-545200-000-000-000-000-0000	Adult Basic Education	\$334,921	\$380,893	\$380,893
490-0000-545200-000-000-001-00-000-0000	Adult Basic Education-Prior Year	45,989	151	0
490-0000-545200-000-xxx-002-00-000-0000	Adult Basic Education-Carry Over	20,151	0	0
490-0000-519600-000-710-000-00-000-0000	Misc Revenue-Local Gov't	1,355	0	0
	Total Revenues	\$402,416	\$381,044	\$380,893
EXPENDITURES AND OTHER USES OF FUNDS				
490-1600-611214-000-000-000-00-000-0000	Part-Time Teacher	\$23,993	\$20,160	\$20,384
490-1600-611284-000-000-000-00-000-0000	Adult Education Teacher	71,961	55,858	56,737
490-1600-611501-000-000-000-00-000-0000	Paraprofessional	6,877	0	0
490-1600-611517-000-000-000-00-000-0000	Part-Time Paraprofessional	17,700	21,600	21,600
490-1600-612301-000-000-000-00-000-0000	Substitute Teacher	97,049	129,924	129,924
490-1600-612301-000-710-000-00-000-0000	Substitute Teacher	1,254	0	0
490-1600-612431-000-000-000-00-000-0000	Substitute Paraprofessional	10,286	17,136	17,136
490-1600-613001-000-000-000-00-000-0000	Extra Work-Paraprofessional	6,585	11,000	11,000
490-1600-613041-000-000-000-00-000-0000	Extra Work-Teacher	10,188	24,836	24,836
490-1600-615052-000-000-000-00-000-0000	Stipend-In Service Participant	0	710	710
490-1600-621000-000-000-000-00-000-0000	Group Insurance Expense	22,382	12,973	13,053
490-1600-622000-000-xxx-000-00-000-0000	FICA	5,216	6,720	6,720
490-1600-622500-000-xxx-000-00-000-0000	Medicare Part A Expense	3,480	4,078	4,078
490-1600-623101-000-000-000-00-000-0000	Teachers Retirement	41,252	45,975	45,975
490-1600-626001-000-xxx-000-00-000-0000	Workers Comp Insurance	984	1,125	1,125
490-1600-661005-000-000-000-00-000-0000	Instructional Materials	343	6,754	5,570
490-1600-661510-000-000-000-00-000-0000	Supplies-Technology Related	0	500	500
490-1600-661510-000-000-270-00-000-0000	Supplies-Technology Related	0	2,500	2,500
490-2216-661050-000-000-000-00-000-0000	Supplies-General Office	341	812	813
490-2216-661050-000-000-270-00-000-0000	Supplies-General Office	360	0	0
490-2310-633310-000-000-000-00-000-0000	Financial Audit Fees	115	140	140
490-5200-693301-000-000-000-00-000-0000	Indirect Cost - Federal Fund	15,910	18,092	18,092
490-xxxx-xxxxxx-000-000-001-00-000-0000	Prior Year Expenditures	45,989	151	0
490-xxxx-xxxxxx-000-000-002-00-000-0000	Carry Over Expenditures	20,151	0	0
	Total Expenditures	\$402,416	\$381,044	\$380,893

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2018/2019

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 this grant ended during the 2016/2017 fiscal year.

Terrebonne Parish School Board
Special Revenue Funds
Federal Adult Education - Adult and Family Literacy
Fiscal Year 2018/2019

490

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
REVENUE AND OTHER SOURCES OF FUNDS				
490-0000-545200-000-100-130-00-000-0000	Adult Basic Education	\$14,892	\$0	\$0
	Total Revenues	\$14,892	\$0	\$0
EXPENDITURES AND OTHER USES OF FUNDS				
490-1600-611214-000-100-130-00-000-0000	Part-Time Teacher	\$8,206	\$0	\$0
490-1600-611517-000-100-130-00-000-0000	Part-Time Paraprofessional	2,508	0	0
490-1600-612431-000-100-130-00-000-0000	Substitute Paraprofessional	2,267	0	0
490-1600-622000-000-100-130-00-000-0000	FICA	805	0	0
490-1600-622500-000-100-130-00-000-0000	Medicare Part A Expense	188	0	0
490-1600-626001-000-100-130-00-000-0000	Workers Comp Insurance	52	0	0
490-1600-661005-000-100-130-00-000-0000	Instructional Materials	122	0	0
490-2216-661050-000-100-130-00-000-0000	General Office Supplies	37	0	0
490-5200-693301-000-100-130-00-000-0000	Indirect Cost - Federal Fund	707	0	0
	Total Expenditures	\$14,892	\$0	\$0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2018/2019

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 2018/2019 is estimated at the prior year's allocation of \$32,277.

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2018/2019

Federal Adult Education
Federal Leadership

The Federal Leadership Grant funding is authorized under Title II Adult Education and Family Literacy of the Workforce Innovation and Opportunity Act (WIOA) of 2014. In fiscal year 2017/2018 funding was received in the amount of \$18,509 to continue (1) professional development activities, such as attending LCTCS approved in-state conferences, technical assistance trainings, meetings to improve instructional delivery, student services, and the overall quality of adult education; and (2) performance incentives to expand educational opportunities for WIOA Title II eligible students.

Also, in fiscal year 2017/2018, an additional \$50,000 was received to continue the 2016/2017 Grant to (1) support the design of the IET pilot programs; (2) support the activities of the Regional Resources Centers; and (3) operate a pilot project for scaling distance learning in partnership with Delgado Community College.

Projected funding for fiscal year 2018/2019 is estimated at \$18,509.

Terrebonne Parish School Board
 Special Revenue Funds
 Fiscal Year 2018/2019

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 projected revenue to be requested from the State for fiscal year 2018/2019 is \$351,568. Projected expenditures for 2018/2019 are \$349,919. The estimated Fund Balance at June 30, 2019 is projected to be \$11,650.

Personnel Roster

Position	Revised Budget 2017-2018	Budget 2018-2019	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 2018/2019

**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 moved from pilot status to full implementation to becoming a Lead Agency. 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 2018/2019 is estimated at the prior year's allocation of \$29,816.

Personnel Roster

Position	Revised Budget 2017-2018	Budget 2018-2019	Increase (Decrease)
Act III Project Facilitator	1	1	0
Total Positions	1	1	0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2018/2019

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 ESSA Title I, TANF, and 8(g) Grants to fully fund the program.

Funding for fiscal year 2018/2019 is estimated at the prior year’s allocation of \$1,731,540.

Personnel Roster

Position	Revised Budget 2017-2018	Budget 2018-2019	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 2018/2019

**ESSA Title IX – Subtitle A
McKinney/Vento Homeless Assistance Act**

The Federal McKinney-Vento Homeless Assistance – Subtitle A 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 2018/2019 is estimated at \$103,863.

Personnel Roster

Position	Revised Budget 2017-2018	Budget 2018-2019	Increase (Decrease)
Project Itinerant Liaison	1	1	0
Total Positions	1	1	0

Terrebonne Parish School Board
Special Revenue Funds
ESSA Title IX, Subtitle A
McKinney-Vento Homeless Assistance Act
Fiscal Year 2018/2019

560

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
REVENUE AND OTHER SOURCES OF FUNDS				
560-0000-545590-000-000-000-00-000-0000	Other ESSA Programs	\$105,300	\$135,022	\$103,863
560-0000-519200-000-800-000-00-000-0000	Contributions and Donations	440	0	0
	Total Revenues	\$105,740	\$135,022	\$103,863
EXPENDITURES AND OTHER USES OF FUNDS				
560-1510-611501-000-000-000-11-000-0000	Paraprofessional	\$11,704	\$0	\$0
560-1510-612211-000-000-000-11-000-0000	Seasonal Teacher	9,204	20,300	20,300
560-1510-658201-000-000-000-11-000-0000	Travel-Employee	0	300	300
560-1510-661005-000-000-000-11-000-0000	Instructional Materials	33,093	53,354	20,856
560-1510-661510-000-000-000-24-000-0000	Supplies-Technology Related	0	5,179	5,179
560-2180-611371-000-000-000-31-000-0000	Project Itinerant Liaison	18,585	18,798	18,901
560-2180-613063-000-000-000-31-000-0000	Extra Work-Social Worker	1,092	728	728
560-2180-658201-000-000-000-31-000-0000	Travel-Employee	405	300	300
560-2180-659021-000-000-000-11-000-0000	Participation/Activity Fee	0	3,000	5,000
560-2180-661052-000-000-000-11-000-0000	Supplies-Other	0	2,000	4,000
560-2234-658201-000-000-000-23-000-0000	Travel-Employee	0	4,000	4,000
560-2234-658253-000-000-000-23-000-0000	Travel-Out/Of/State	1,671	0	0
560-xxxx-621000-000-000-000-xx-000-0000	Group Insurance Expense	9,536	3,818	3,796
560-xxxx-622500-000-000-000-xx-000-0000	Medicare Part A Expense	576	578	560
560-xxxx-623101-000-000-000-xx-000-0000	Teachers Retirement	10,349	10,594	10,447
560-xxxx-626001-000-000-000-xx-000-0000	Workers Comp Insurance	162	159	157
560-5200-693301-000-000-000-00-000-0000	Indirect Cost - Federal Fund	8,923	11,914	9,339
800 - Contributions and Donations				
560-1510-661005-000-800-000-11-000-0000	Instructional Materials	440	0	0
	Total Expenditures	\$105,740	\$135,022	\$103,863

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2018/2019

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.

Projected funding for fiscal year 2018/2019 is estimated at \$206,114.

Personnel Roster

Position	Revised Budget 2017-2018	Budget 2018-2019	Increase (Decrease)
Paraprofessional	3	3	0
Total Positions	3	3	0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2018/2019

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 2018/2019 is estimated to be \$215,204.

Terrebonne Parish School Board
Special Revenue Funds
LQEA 8(g) Preschool Student Enhancement Block Grant
Fiscal Year 2018/2019

630

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
REVENUE AND OTHER SOURCES OF FUNDS				
630-0000-532200-000-000-000-000-0000	Education Support Fund	\$204,930	\$212,630	\$215,204
	Total Revenues	\$204,930	\$212,630	\$215,204
EXPENDITURES AND OTHER USES OF FUNDS				
630-1530-611271-000-000-000-00-000-0000	Pre-Kindergarten Teacher	\$91,239	\$89,830	\$90,645
630-1530-611501-000-000-000-00-000-0000	Paraprofessional	30,952	38,998	39,513
630-1530-621000-000-000-000-xx-000-0000	Group Insurance Expense	48,368	47,441	48,190
630-1530-622500-000-000-000-00-000-0000	Medicare Part A Expense	1,607	1,576	1,586
630-1530-623101-000-000-000-xx-000-0000	Teachers Retirement	32,270	34,268	34,751
630-1530-626001-000-000-000-00-000-0000	Workers Comp Insurance	494	517	519
	Total Expenditures	\$204,930	\$212,630	\$215,204

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2018/2019

**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.

Also, included in State Adult Education Funds are testing fees in the amount of \$7,564 for students taking the national High School Equivalency Test (HiSET).

Total funding for fiscal year 2018/2019 is estimated at \$244,307 (\$236,743 basic allocation and \$7,564 miscellaneous revenues).

Personnel Roster

Position	Revised Budget 2017-2018	Budget 2018-2019	Increase (Decrease)
Teacher	1	1	0
Paraprofessional	4	4	0
Total Positions	5	5	0

Terrebonne Parish School Board
Special Revenue Funds
State Adult Education
Fiscal Year 2018/2019

680

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
REVENUE AND OTHER SOURCES OF FUNDS				
680-0000-532250-000-000-000-000-0000	Adult Education	\$205,461	\$236,743	\$236,743
680-0000-519901-000-580-000-00-000-0000	Miscellaneous Rev-Test Fees	5,689	7,564	7,564
680-0000-519600-000-710-000-00-000-0000	Miscellaneous Rev-Local Gov't	0	5,356	0
	Total Revenues	\$211,150	\$249,663	\$244,307
EXPENDITURES AND OTHER USES OF FUNDS				
680-1600-611284-000-000-000-00-000-0000	Adult Education Teacher	\$42,442	\$23,508	\$23,943
680-1600-611501-000-000-000-00-000-0000	Paraprofessional	43,052	59,408	60,160
680-1600-611517-000-000-000-00-000-0000	Part-Time Paraprofessional	524	0	0
680-1600-612301-000-000-000-00-000-0000	Substitute Teacher	0	10,350	10,349
680-1600-644230-000-000-000-00-000-0000	Copy Equipment Rental	2,096	2,500	2,500
680-1600-653038-000-000-000-00-000-0000	Web Base Access License	0	5,000	5,000
680-1600-658201-000-000-000-00-000-0000	Travel-Employee	260	1,000	1,000
680-1600-661005-000-000-000-00-000-0000	Instructional Materials	193	3,220	2,019
680-1600-661510-000-000-000-00-000-0000	Supplies-Technology Related	0	1,000	1,000
680-1600-661510-000-000-270-00-000-0000	Supplies-Technology Related	0	1,500	1,500
680-2216-611363-000-000-000-00-000-0000	Coordinator-Special Area	34,223	34,838	34,239
680-2216-658201-000-000-000-00-000-0000	Travel-Employee	338	4,500	5,287
680-2216-658253-000-000-000-00-000-0000	Travel-Out/of/State	3,698	0	0
680-2216-661050-000-000-000-00-000-0000	Supplies-General Office	779	6,317	6,317
680-2236-658201-000-000-000-00-000-0000	Travel-Employee	426	3,000	3,000
680-2236-658253-000-000-000-00-000-0000	Travel-Out/of/State	2,724	0	0
680-2310-654035-000-000-000-00-000-0000	Advertising Expense	0	600	600
680-xxxx-621000-000-000-000-00-000-0000	Group Insurance Expense	42,170	46,173	45,955
680-xxxx-622000-000-000-000-00-000-0000	FICA	32	642	642
680-xxxx-622500-000-000-000-00-000-0000	Medicare Part A Expense	1,145	1,352	1,121
680-xxxx-623101-000-000-000-00-000-0000	Teachers Retirement	30,878	31,323	31,597
680-xxxx-626001-000-000-000-00-000-0000	Workers Comp Insurance	481	512	514
580 - Bayou Cane Adult Education Center				
680-1600-612216-000-580-000-00-000-0000	Seasonal Test Coordinator	3,610	5,000	5,000
680-1600-612217-000-580-000-00-000-0000	Seasonal Test Proctor	1,655	2,000	2,000
680-1600-622000-000-580-000-00-000-0000	FICA	327	434	434
680-1600-622500-000-580-000-00-000-0000	Medicare Part A Expense	76	102	102



Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2018/2019

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 Cent 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 was transferred to the 3/4 Cent Sales Tax Fund in fiscal year 2017/2018.

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2018/2019

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 2018/2019 fiscal year, funding will come from a support transfer from the General Fund.

Additional revenue for Lost/Damaged Textbooks is estimated at \$1,000.

In addition to the transfer from the General Fund, a State grant to fund non-public textbooks is included in this fund. The non-public textbook grant for 2018/2019 is estimated in the amount of \$97,621. This State grant must be completely expended by June 30 of each year.

Projected revenues for the 2018/2019 fiscal year are \$1,098,621, which includes a \$1,000,000 transfer from the General Fund, the State grant for Non-public school textbooks for \$97,621, and lost/damaged textbooks revenues of \$1,000. Projected expenditures are estimated to be \$1,700,000 and \$97,621 for public and non-public textbooks, respectively.

The estimated Fund Balance at June 30, 2019 is \$1,166,446.

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2018/2019

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 2018/2019 has been estimated at \$4,000,438 which is comprised of IDEA Part B, \$3,173,853, Early Intervening Services, \$618,307 and Non-Public Schools, \$208,278.

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2018/2019

Personnel Roster			
Position	Revised Budget 2017/2018	Budget 2018/2019	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
Speech Therapy Assistant	1	1	0
Social Worker	8	8	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	19	3
Part-time Paraprofessional	2	2	0
Instructional Coach	6	6	0
Instructional Interventionist	1	1	0
Total Positions	61	64	3

Terrebonne Parish School Board
Special Revenue Funds
Special Education PL 101-476
Individuals with Disabilities Education Act (IDEA) - Part B
Fiscal Year 2018/2019

750

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
REVENUE AND OTHER SOURCES OF FUNDS				
750-0000-545310-000-000-000-000-0000	IDEA - Part B	\$4,181,255	\$5,198,964	\$4,000,438
	Total Revenues	\$4,181,255	\$5,198,964	\$4,000,438
EXPENDITURES AND OTHER USES OF FUNDS				
750-1210-613003-000-000-000-13-611-0000	Summer Program Para	\$2,430	\$2,480	\$2,480
750-1210-613042-000-000-000-13-611-0000	Summer Program Teacher	4,452	3,848	3,848
750-1210-634004-000-000-000-24-611-0000	Installation/Support Fees	3,932	0	0
750-1210-653038-000-000-000-24-611-0000	Web Base Access License	3,215	18,440	500
750-1210-653054-000-000-000-24-611-0000	Subscription Access Fee	23,850	0	0
750-1210-661005-000-000-000-11-611-0000	Instructional Materials	21,258	147,234	100
750-1210-661005-000-000-000-13-611-0000	Instructional Materials	340	0	0
750-1210-661510-000-000-000-24-611-0000	Supplies-Technology Related	29,134	78,106	100
750-1211-611517-000-000-000-11-611-0000	Part-Time Paraprofessional	0	14,400	14,400
750-2130-658201-000-000-000-51-611-0000	Travel-Employee	3,185	3,000	100
750-2130-661048-000-000-000-51-611-0000	Supplies-Health	12,720	30,000	500
750-2134-611841-000-000-000-51-611-0000	Health Nurse	180,999	186,330	188,619
750-2134-613057-000-000-000-51-611-0000	Extra Work-Nurse	1,932	1,924	1,924
750-2140-611401-000-000-000-51-611-0000	Clerical/Secretarial	42,344	43,009	43,210
750-2140-611425-000-000-000-51-611-0000	Microfilm Clerk	20,735	21,703	21,806
750-2140-653032-000-000-000-21-611-0000	Cellular Telephone Expense	268	350	350
750-2140-655001-000-000-000-21-611-0000	Forms Printing	793	3,000	500
750-2140-658201-000-000-000-21-611-0000	Travel-Employee	6,745	7,600	50
750-2140-661041-000-000-000-21-611-0000	Supplies-Assessment	12,665	30,000	100
750-2142-611325-000-000-000-21-611-0000	Psychologist	201,227	205,440	206,518
750-2145-611331-000-000-000-21-611-0000	Educational Diagnostician	239,457	196,382	198,229
750-2145-611339-000-000-000-41-611-0000	Coordinator-Pupil Appraisal	49,867	49,962	50,883
750-2149-611323-xxx-000-000-21-611-0000	Social Worker	234,893	320,934	323,468
750-2150-643018-000-000-000-21-611-0000	Equipment Repair Service	0	500	500
750-2150-658201-000-000-000-21-611-0000	Travel-Employee	354	400	50
750-2153-611337-000-000-000-21-611-0000	Audiologist	21,742	21,838	22,571
750-2160-658201-000-000-000-51-611-0000	Travel-Employee	547	600	50
750-2161-611321-000-000-000-51-611-0000	Occupational Therapist	84,263	87,693	88,313
750-2161-633143-000-000-000-51-611-0000	Occupational Therapy Fees	15,132	14,000	1,000

Terrebonne Parish School Board
Special Revenue Funds
Special Education PL 101-476
Individuals with Disabilities Education Act (IDEA) - Part B
Fiscal Year 2018/2019

750

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
750-2166-633142-000-000-000-51-611-0000	Physical Therapy Fees	60,235	59,500	1,000
750-2170-611335-000-001-000-24-611-0000	Assistive Technologist	43,229	43,337	43,337
750-2170-658201-000-000-000-24-611-0000	Travel-Employee	2,009	1,900	50
750-2212-611112-000-000-000-41-611-0000	Supervisor-Special Education	50,416	52,861	49,705
750-2212-611363-000-000-000-41-611-0000	Coordinator-Special Area	93,376	93,461	94,310
750-2212-611373-000-000-000-11-611-0000	Facilitator-Special Area	278,021	285,871	284,631
750-2212-611401-000-000-000-51-611-0000	Clerical/Secretarial	72,631	73,410	73,641
750-2212-644230-000-000-000-51-611-0000	Copy Equipment Rental	4,468	8,000	1,000
750-2212-658201-000-000-000-11-611-0000	Travel-Employee	3,336	3,500	50
750-2212-658201-000-000-000-41-611-0000	Travel-Employee	2,694	3,000	50
750-2212-658253-000-000-000-41-611-0000	Travel-Out/of/State	1,704	0	0
750-2212-661050-000-000-000-51-611-0000	Supplies-General Office	1,229	10,000	20
750-2212-661510-000-000-000-24-611-0000	Supplies-Technology Related	2,575	15,000	50
750-2232-612301-000-000-000-23-611-0000	Substitute Teacher	2,091	0	0
750-2232-632012-000-000-000-23-611-0000	Consultant Services	0	9,542	500
750-2232-644123-000-000-000-23-611-0000	Building Rental	0	683	683
750-2232-658201-000-000-000-23-611-0000	Travel-Employee	11,881	2,500	50
750-2232-658253-000-000-000-23-611-0000	Travel-Out/of/State	1,427	12,500	250
750-2232-661045-000-000-000-23-611-0000	Supplies-Prof Development	0	500	20
750-2259-611423-000-000-000-51-611-0000	Media Center Clerk	20,904	21,204	21,305
750-2310-633310-000-000-000-51-611-0000	Financial Audit Fees	1,225	1,285	1,285
750-2410-613077-000-000-000-13-611-0000	Summer Program Administration	2,673	2,952	2,952
750-2410-658201-000-000-000-13-611-0000	Travel-Employee	5	0	0
750-2620-653001-000-000-000-51-611-0000	Postage Expense	40	400	50
750-2730-612453-000-000-000-51-611-0000	Sub Special Ed Bus Attendant	34,780	35,000	35,000
750-2730-644234-000-000-000-51-611-0000	Equipment Rental	32,160	34,000	2,000
750-2730-651052-000-000-000-51-611-0000	Sp Ed Comm Based Instruction	11,240	5,000	1,400
750-2730-651061-000-000-000-51-611-0000	Student Transportation	5,930	10,000	1,358
750-2732-611541-000-000-000-51-611-0000	Special Education Bus Attendant	129,440	133,691	158,994
750-2732-613026-000-000-000-51-611-0000	Extra Work-SE Bus Attendant	2,619	2,500	2,500
750-2830-654035-000-000-000-51-611-0000	Advertising Expense	360	150	150
750-xxxx-621000-000-000-xxx-xx-xxx-0000	Group Insurance Expense	520,901	526,723	349,957
750-xxxx-622000-000-000-xxx-xx-xxx-0000	FICA	2,038	3,169	3,168
750-xxxx-622500-000-000-xxx-xx-xxx-0000	Medicare Part A Expense	22,865	25,084	25,292

Terrebonne Parish School Board
Special Revenue Funds
Special Education PL 101-476
Individuals with Disabilities Education Act (IDEA) - Part B
Fiscal Year 2018/2019

750

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
750-xxxx-623101-000-000-xxx-xx-xxx-0000	Teachers Retirement	392,927	427,240	427,408
750-xxxx-623300-000-000-xxx-xx-xxx-0000	LA School Empl Rtmt-LSERS	34,162	37,581	45,220
750-xxxx-626001-000-000-xxx-xx-xxx-0000	Workers Comp Insurance	13,299	15,322	16,594
750-5200-693301-000-000-000-00-000-0000	Indirect Cost - Federal Fund	353,873	458,736	359,704
Non-Public Allocation				
750-1210-658201-000-000-000-11-248-0000	Travel-Employee	42	100	20
750-1210-661005-000-000-000-11-248-0000	Instructional Materials	961	20,000	20
750-1214-611242-000-000-000-11-248-0000	Adaptive Physical Education Tchr	9,953	15,009	15,784
750-1216-611247-888-000-000-11-248-0000	Sp Ed Non-Cat Preschool Tchr	8,484	10,949	10,966
750-2130-658201-000-000-000-51-248-0000	Travel-Employee	2	50	50
750-2140-658201-000-000-000-21-248-0000	Travel-Employee	142	80	20
750-2150-658201-000-000-000-21-248-0000	Travel-Employee	34	150	50
750-2150-658201-000-000-000-51-248-0000	Travel-Employee	710	750	100
750-2150-661005-000-000-000-11-248-0000	Instructional Materials	517	30,000	100
750-2150-661052-000-000-000-51-248-0000	Supplies-Other	0	30,621	1,572
750-2152-611301-000-000-000-51-248-0000	Speech Therapist/Pathologist	69,048	61,840	62,114
750-2152-611303-000-000-000-51-248-0000	Speech Therapist Assistant	15,560	20,500	20,550
750-2152-611329-000-000-000-21-248-0000	Qual Exam/Speech Pathologist	8,519	8,809	8,973
750-2161-611321-000-000-000-51-248-0000	Occupational Therapist	1,244	1,337	1,634
750-2212-611363-000-000-000-41-248-0000	Coordinator-Special Area	12,839	12,849	12,948
750-2212-658201-000-000-000-11-248-0000	Travel-Employee	7	0	0
750-2212-661510-000-000-000-24-248-0000	Supplies-Technology Related	0	26,800	50
750-2232-632012-000-000-000-23-248-0000	Consultant Services	4,000	0	0
750-2232-644123-000-000-000-23-248-0000	Building Rental	600	0	0
750-2290-611363-000-000-000-11-248-0000	Coordinator-Special Area	0	6,922	6,922
750-xxxx-621000-xxx-000-000-xx-248-0000	Group Insurance Expense	32,693	36,191	26,765
750-xxxx-622500-xxx-000-000-11-248-0000	Medicare Part A Expense	1,589	1,721	1,737
750-xxxx-623101-xxx-000-000-11-248-0000	Teachers Retirement	32,202	36,765	37,343
750-xxxx-626001-xxx-000-000-xx-248-0000	Workers Comp Insurance	503	553	560
Early Intervening Services				
750-1110-611248-000-000-000-11-335-0000	Instructional Interventionist	42,935	43,037	43,138
750-1130-634004-000-000-000-24-335-0000	Installation/Support Fees	2,825	0	0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2018/2019

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 2018/2019 has been made.

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2018/2019

Individuals with Disabilities Education Act
Positive Behavior 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 Behavior 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 2018/2019 has been made.

Terrebonne Parish School Board
 Special Revenue Funds
 Special Education PL 101-476
 Positive Behavior Intervention Support
 Fiscal Year 2018/2019

750

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
REVENUE AND OTHER SOURCES OF FUNDS				
750-0000-545350-000-227-000-00-000-0000	Other Special Ed Programs	\$249	\$2,800	\$0
	Total Revenues	\$249	\$2,800	\$0
EXPENDITURES AND OTHER USES OF FUNDS				
750-2232-658201-000-227-000-00-000-0000	Travel-Employee	\$249	\$2,800	\$0
	Total Expenditures	\$249	\$2,800	\$0

Terrebonne Parish School Board
 Special Revenue Funds
 Fiscal Year 2018/2019

**Individuals with Disabilities Education Act
 Jobs for America's Graduates (JAG) LA AIM High**

Jobs for America's Graduates-Louisiana AIM High follows the same model as the Jobs for America's Graduates-Louisiana (JAG-LA). The purpose of the JAG-LA AIM High is to keep at-risk students in school through graduation to obtain a high school diploma or a HiSET and during that time improve students rates of academic success and employment. The program targets students with disabilities at Oaklawn Jr. High who are at-risk of dropping out and assist them in transitioning into high school.

Funding for fiscal year 2018/2019 has been estimated at the prior year's allocation of \$60,000.

Personnel Roster

Position	Revised Budget 2017/2018	Budget 2018/2019	Increase (Decrease)
JAG Teacher	1	1	0
Total Positions	1	1	0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2018/2019

Individuals with Disabilities Education Act
Special Education-Grants to States
High Cost Services

High Cost Services refers to federal and state set aside funds available to provide additional support to LEAs serving disabled students with high-cost needs, as evidenced by individual services to students exceeding three times the average 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 2018/2019.

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2018/2019

Individuals with Disabilities Education Act
School Redesign

The IDEA School Redesign grant provides additional support for professional development in the School Redesign Approved Plan. These funds ensure that all students with disabilities have access to the same high-quality curriculum materials as their peers by providing for training on how to implement these materials to special education teachers and regular teachers who teach students with disabilities.

Funding for fiscal year 2018/2019 has been estimated at \$66,126.

Terrebonne Parish School Board
 Special Revenue Funds
 Special Education PL 101-476
 School Redesign
 Fiscal Year 2018/2019

750

Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
REVENUE AND OTHER SOURCES OF FUNDS				
750-0000-545310-000-290-000-00-000-0000	IDEA - Part B	\$0	\$0	\$66,126
	Total Revenues	\$0	\$0	\$66,126
EXPENDITURES AND OTHER USES OF FUNDS				
750-2232-632012-000-290-000-00-000-0000	Consultant Services	\$0	\$0	\$60,000
750-2232-661045-000-290-000-00-000-0000	Supplies-Prof Development	0	0	6,126
	Total Expenditures	\$0	\$0	\$66,126

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2018/2019

**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.

Additionally, IDEA Preschool is included in the Early Childhood Community Network Lead Agencies Grant. 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 for fiscal year 2018/2019 is estimated at \$128,587 which is comprised of Public in the amount of \$114,366 Non-Public in the amount of \$7,243 and Early Childhood Lead Agencies in the amount of \$6,978.

Personnel Roster

Position	Revised Budget 2017/2018	Budget 2018/2019	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 2018/2019

760

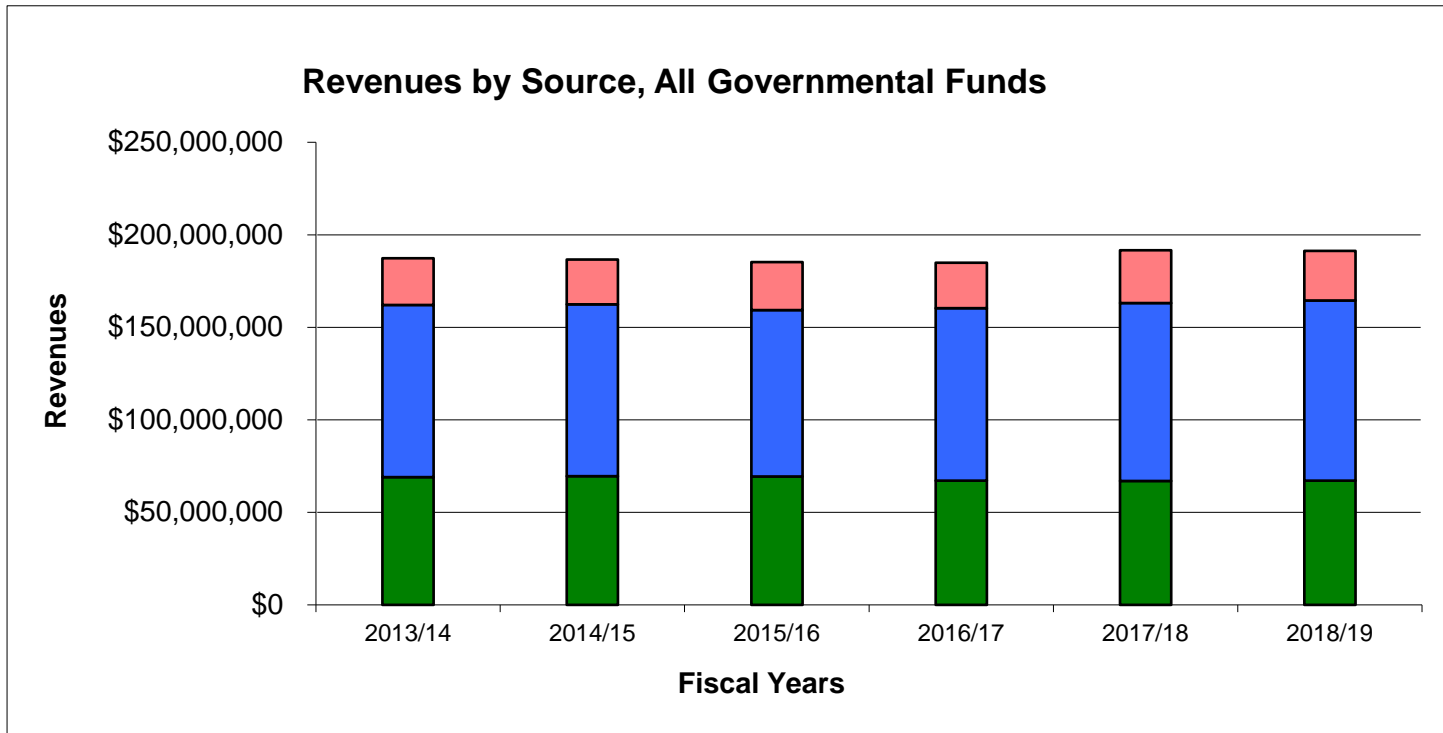
Account Number	Account Description	Actual 2016/2017	Revised Budget 2017/2018	Budget 2018/2019
REVENUE AND OTHER SOURCES OF FUNDS				
760-0000-545320-000-000-000-000-0000	IDEA - Preschool	\$142,724	\$167,413	\$121,609
760-0000-545320-000-250-000-000-000-0000	IDEA-Preschool EC Lead Agency	7,755	6,978	6,978
	Total Revenues	\$150,479	\$174,391	\$128,587
EXPENDITURES AND OTHER USES OF FUNDS				
760-1210-658201-000-000-000-11-619-0000	Travel-Employee	\$221	\$200	\$5
760-1210-661005-000-000-000-11-619-0000	Instructional Materials	7,058	13,215	0
760-1210-661510-000-000-000-24-619-0000	Supplies-Technology Related	0	2,000	0
760-2142-611325-000-000-000-21-619-0000	Psychologist	37,198	37,265	37,318
760-2150-658201-000-000-000-21-619-0000	Travel-Employee	185	20	0
760-2150-658201-000-000-000-51-619-0000	Travel-Employee	0	50	3
760-2152-611329-000-000-000-21-619-0000	Qual Exam/Speech Pathologist	38,123	38,418	38,600
760-2212-658201-000-000-000-21-619-0000	Travel-Employee	545	660	5
760-2232-623012-000-000-000-23-619-0000	Consultant Services	3,500	6,166	100
760-2232-644123-000-000-000-23-619-0000	Building Rental	0	1,083	50
760-xxxx-621000-000-000-000-xx-xxx-0000	Group Insurance Expense	19,171	19,246	5,766
760-xxxx-622500-000-000-000-xx-xxx-0000	Medicare Part A Expense	1,008	1,014	1,011
760-xxxx-623101-000-000-000-xx-xxx-0000	Teachers Retirement	19,207	20,131	20,270
760-xxxx-626001-000-000-000-xx-xxx-0000	Workers Comp Insurance	301	303	303
760-5200-693301-000-000-000-00-000-0000	Indirect Cost - Federal Fund	12,094	14,772	10,935
Non-Public Allocation				
760-1210-661005-000-000-000-11-248-0000	Instructional Materials	0	3,067	0
760-1216-611247-000-000-000-11-248-0000	Sp Ed Non-Cat Preschool Tchr	2,699	6,501	5,372
760-21xx-658201-000-000-000-21-248-0000	Travel-Employee	22	0	0
760-21xx-658201-000-000-000-51-248-0000	Travel-Employee	14	50	0
760-xxxx-621000-000-000-000-xx-248-0000	Group Insurance Expense	679	1,442	378
760-xxxx-622500-000-000-000-xx-248-0000	Medicare Part A Expense	0	54	37
760-xxxx-623101-000-000-000-xx-248-0000	Teachers Retirement	688	1,729	1,434
760-xxxx-626001-000-000-000-xx-248-0000	Workers Comp Insurance	11	27	22

Informational Section



Terrebonne Parish School Board
Houma, LA

Revenues by Source, All Governmental Funds



	Actual 2013/14	Actual 2014/15	Actual 2015/16	Actual 2016/17	Revised 2017/18	Proposed 2018/19
Local Sources	\$69,069,817	\$69,577,433	\$69,446,713	\$67,058,042	\$66,930,904	\$67,055,060
State Sources	92,969,866	92,893,599	89,873,506	93,308,098	96,252,601	97,423,151
Federal Sources	<u>25,216,139</u>	<u>24,240,475</u>	<u>25,972,547</u>	<u>24,475,111</u>	<u>28,488,787</u>	<u>26,866,026</u>
Total Revenues	<u>\$187,255,822</u>	<u>\$186,711,507</u>	<u>\$185,292,766</u>	<u>\$184,841,251</u>	<u>\$191,672,292</u>	<u>\$191,344,237</u>

Note: The computation includes the following funds: General Operating Fund, One Cent Sales Tax Fund,

Terrebonne Parish School Board
Houma, LA

Expenditures and Other Uses of Funds by Object - Governmental Fund Types ⁽¹⁾

	Actual <u>2014-2015</u>	Actual <u>2015-2016</u>	Actual <u>2016-2017</u>	Revised <u>2017-2018</u>	Proposed <u>2018-2019</u>
Salaries	\$89,871,378	\$97,400,574	\$96,440,880	\$96,058,394	\$95,941,932
Benefits	57,945,122	59,370,018	58,268,998	63,685,982	59,078,451
Services	12,568,363	12,014,330	12,631,058	13,596,131	13,272,255
Materials & Supplies	16,811,787	14,099,879	11,656,549	16,574,999	15,138,591
Property	1,853,280	368,676	376,145	694,335	1,066,500
Debt Service & Miscellaneous	347,936	503,366	294,765	1,076,342	1,032,719
Other Uses of Funds	<u>29,975,469</u>	<u>24,782,080</u>	<u>23,601,498</u>	<u>22,130,135</u>	<u>22,520,930</u>
Total Expenditures	<u>\$209,373,335</u>	<u>\$208,538,923</u>	<u>\$203,269,893</u>	<u>\$213,816,318</u>	<u>\$208,051,378</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 2014-2015	Actual 2015-2016	Actual 2016-2017	Revised 2017-2018	Proposed 2018-2019
Revenues					
Local Sources	\$69,577,433	\$69,446,713	\$67,058,042	\$66,930,904	\$67,055,060
State Sources	92,893,599	89,873,506	93,308,098	96,252,601	97,423,151
Federal Sources	<u>24,240,475</u>	<u>25,972,547</u>	<u>24,475,111</u>	<u>28,488,787</u>	<u>26,866,026</u>
Total Revenues	186,711,507	185,292,766	184,841,251	191,672,292	191,344,237
Expenditures					
Instructional					
Regular Programs	68,885,439	69,991,581	67,051,582	69,415,187	65,569,626
Special Education Programs	16,836,170	18,396,648	18,263,497	19,421,638	18,657,822
Career & Technical Education Programs	3,915,690	3,931,173	3,686,173	4,187,740	4,130,043
Other Instructional Programs	5,539,091	5,172,629	5,292,117	5,694,179	5,883,954
Special Programs	10,194,164	10,458,438	9,606,805	10,775,385	10,596,186
Adult /Continuing Education Programs	659,282	735,957	759,142	775,491	720,057
Support Services					
Pupil Support Services	10,504,074	11,209,024	11,093,365	11,921,863	11,355,730
Instructional Staff Services	10,608,942	10,762,434	10,441,872	11,934,269	12,100,509
General Administration	2,001,901	2,083,835	1,970,619	1,980,942	1,993,937
School Administration	9,515,846	10,128,369	10,093,087	10,759,243	10,346,602
Business Services	1,808,827	1,944,953	2,338,689	2,281,614	1,999,854
Plant Operation & Maintenance	13,095,455	14,312,583	14,035,582	14,182,471	14,645,631
Student Transportation Services	9,775,388	10,168,533	10,991,713	11,614,324	11,872,883
Central Services	1,940,394	2,051,455	2,174,476	2,010,011	2,080,318
Child Nutrition Program	11,092,917	11,547,795	11,295,828	13,005,571	12,701,041
Facility Acquisition & Construction Services	2,808,812	561,144	431,855	850,000	-
Debt Service	<u>215,474</u>	<u>300,292</u>	<u>141,992</u>	<u>876,255</u>	<u>876,255</u>
Total Expenditures	179,397,866	183,756,843	179,668,394	191,686,183	185,530,448
Other Financing Sources (Uses)					
Other Sources of Funds	23,738,016	21,728,242	19,697,908	18,511,544	17,374,525
Other Uses of Fund	<u>(29,975,469)</u>	<u>(24,782,080)</u>	<u>(23,601,498)</u>	<u>(22,130,135)</u>	<u>(22,520,930)</u>
Total Other Financing Sources (Uses)	(6,237,453)	(3,053,838)	(3,903,590)	(3,618,591)	(5,146,405)
Net Change in Fund Balance	1,076,188	(1,517,915)	1,269,267	(3,632,482)	667,384
Beginning Fund Balance	29,454,575	30,530,763	29,012,848	30,282,115	26,649,633
Ending Fund Balance	<u>\$30,530,763</u>	<u>\$29,012,848</u>	<u>\$30,282,115</u>	<u>\$26,649,633</u>	<u>\$27,317,017</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

Student Enrollment Trends by School Site

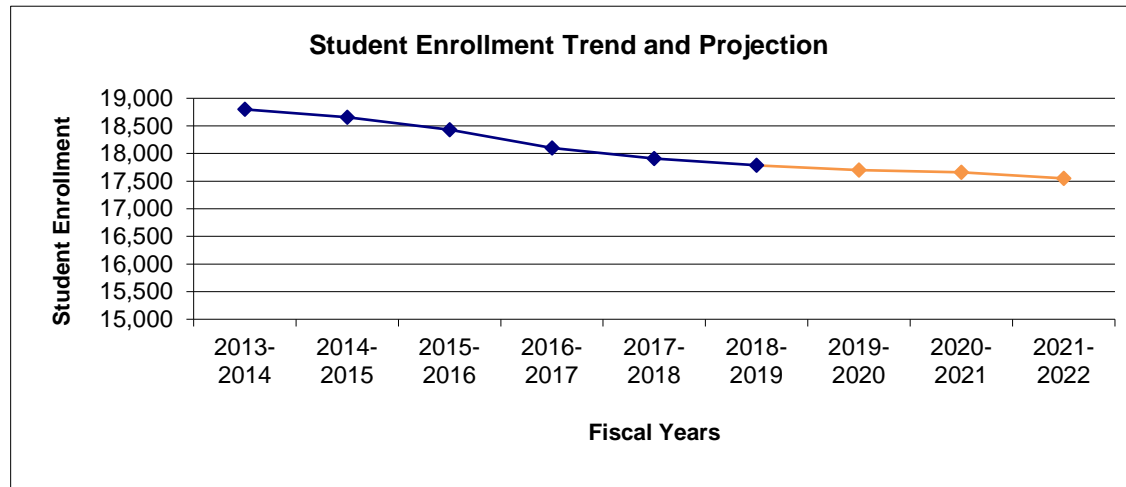
School	Grades	Actual Enrollment, October 1			
		2013-2014	2014-2015	2015-2016	2016-2017
Acadian Elementary	PreK - 4	843	841	800	791
Bayou Black Elementary	Pre-K - 6	192	197	190	203
Bourg Elementary	Pre-K - 4	491	515	488	472
Bourgeois, H. L. High	9-12	1469	1460	1530	1507
Broadmoor Elementary	Pre-K - 6	645	632	659	621
Caldwell Middle	4-6	400	341	362	370
Coteau Bayou-Blue Elementary	Pre-K - 6	783	764	760	767
Dularge Elementary	Pre-K - 6	349	377	358	367
East Houma Elementary	PreK - 3	344	409	423	402
East Street Alternative*		0	0	0	0
Ellender Memorial High	9-12	951	987	1019	997
Elysian Fields Middle	4-6	374	375	395	404
Evergreen Jr. High	7-8	764	762	693	710
Gibson Elementary	Pre-K - 6	229	219	221	210
Grand Caillou Elementary	Pre-K - 4	628	547	506	525
Grand Caillou Middle	5-8	259	337	348	348
Honduras Elementary	PreK - 4	270	274	260	250
Houma Jr. High	7-9	1110	1081	1050	1035
Lacache Middle	5-8	366	372	369	379
Legion Park Elementary	Pre-K - 6	354	350	354	384
Lisa Park Elementary	Pre-K - 6	711	692	676	647
Montegut Elementary	Pre-K - 4	258	280	271	275
Montegut Middle	5-8	589	576	578	545
Mulberry Elementary	Pre-K - 6	990	947	924	944
Oaklawn Jr. High	7-8	495	464	430	420
Oakshire Elementary	Pre-K - 6	713	720	742	724
Pointe-aux-Chenes Elementary	Pre-K - 4	180	160	152	141
School for Exceptional Children		30	30	35	36
Schriever Elementary	Pre-K - 3	621	626	603	539
South Terrebonne High	9-12	1060	1029	1013	1009
Southdown Elementary	Pre-K - 6	453	494	442	305
Terrebonne High	10-12	981	997	954	968
Upper Little Caillou Elementary	Pre-K - 4	577	570	574	556
Village East Elementary	PreK-6	295	217	229	232
Terrebonne Head Start		25	12	22	18
Total Student Enrollment		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

Fiscal Year	Enrollment
2013-2014	18,799
2014-2015	18,654
2015-2016	18,430
2016-2017	18,101
2017-2018	17,907
2018-2019	17,785
2019-2020	17,700
2020-2021	17,660
2021-2022	17,550



Enrollment projection for 2018-2019 is based on February 1, 2018 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

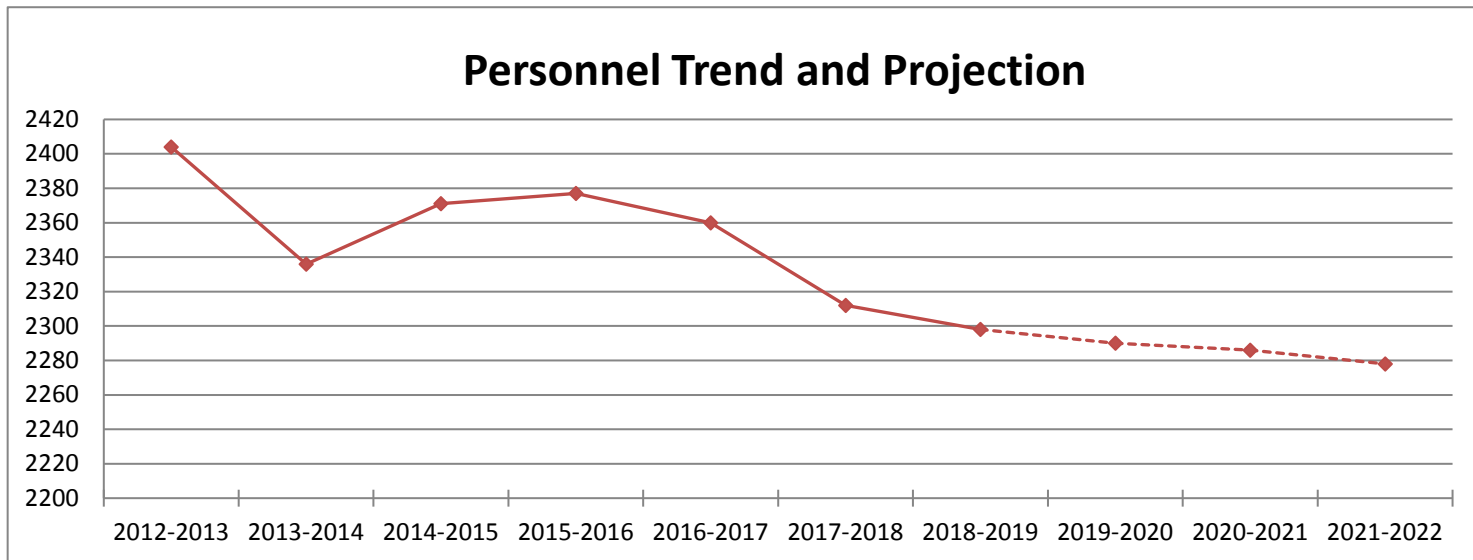
Terrebonne Parish School Board
Personnel Resource Allocations

Employee Type	Actual				Current	Proposed
	2013- 2014	2014- 2015	2015- 2016	2016- 2017	2017- 2018	2018- 2019
Teacher	1161	1186	1196	1178	1122	1099
Librarian	32	32	32	33	33	33
Paraprofessional	202	204	198	198	197	199
Support Services	171	169	164	165	165	164
Instructional Support Services	71	77	76	74	75	76
General Administration	15	15	15	15	15	15
School Administration	112	116	122	121	126	127
Business Services	23	23	24	25	27	26
Operations & Maintenance of Plants	145	145	145	146	147	148
Student Transportation Services	183	183	183	183	183	187
Information Services			1	1	1	1
Personnel/Human Resources Services	7	7	7	7	6	6
Administrative Technology Services	9	9	9	9	9	9
Food Service Operations	205	205	205	205	205	208
Total Employees	2336	2371	2377	2360	2311	2298

Terrebonne Parish School Board
Houma, Louisiana

Personnel Trend and Projection

<u>Fiscal Year</u>	<u>Personnel Count</u>
2012-2013	2,404
2013-2014	2,336
2014-2015	2,371
2015-2016	2,377
2016-2017	2,360
2017-2018	2,312
2018-2019	2,298
2019-2020	2,290
2020-2021	2,286
2021-2022	2,278



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
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	113,220	8,520,702	75	53,790,406	475	62,311,108	550
2017-2018 ⁽²⁾	113,220	8,395,681	74	54,584,259	482	62,979,940	556
2018-2019 ⁽²⁾	113,220	8,710,985	77	54,584,259	482	63,295,244	559

⁽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	8,520,701
2017-2018	3.86	5.41	8,395,681
2018-2019	3.86	5.41	8,755,985

⁽¹⁾ Does not include tax rates and tax levies from other governmental bodies.

⁽²⁾ Fiscal Years 2017-2018 and 2018-2019 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⁾

Year Ended December 31	Taxable Assessed Value (in dollars)	Estimated Actual Taxable Value (in dollars)	Assessed Value as a Percentage of Actual Value
2010	741,791,975	7,471,382,250	12.24%
2011	770,363,925	7,765,643,573	12.18%
2012	810,700,735	8,181,589,650	12.10%
2013	864,993,550	8,597,534,693	12.15%
2014	893,469,950	8,833,879,520	12.15%
2015	906,647,097	8,978,047,227	12.11%
2016	922,511,933	9,177,754,067	12.11%
2017	951,124,643	9,396,803,370	12.06%

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	6,975,445	15,694,751	20,926,335	10,193,875
2017-2018	6,953,225	15,644,755	21,626,244	10,360,035
2018-2019	6,953,225	15,644,755	21,626,244	10,360,035

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

Fiscal Year	Principal Payment	Interest Payment	Total Payment
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>
	39,285,775	9,490,384	48,776,159

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 due in 2024-2025, 2025-2026, and 2026-2027.

Terrebonne Parish School Board
Houma, Louisiana

LEAP Test Scores - Percent Proficient

	2013	2014*	PARCC 2015***	LEAP 2016	LEAP 2017	Change
Grade 4 English Language Arts						
Terrebonne Parish	78	80	74	76	78	2
State of Louisiana	77	76	73	70	72	2

Grade 4 Math						
Terrebonne Parish	74	75	67	72	74	2
State of Louisiana	71	76	64	70	69	-1

Grade 4 Science						
Terrebonne Parish	71	72	70	77	74	-3
State of Louisiana	67	68	67	69	67	-2

Grade 4 Social Studies						
Terrebonne Parish	73	72	71	field test	59	
State of Louisiana	70	70	67	NA	50	

Grade 8 English Language Arts						
State of Louisiana	69	66	70	77	71	-6
Terrebonne Parish	68	65	70	81	79	-2

Grade 8 Math						
State of Louisiana	66	64	55	60	52	-8
Terrebonne Parish	62	66	52	58	55	-3

Grade 8 Science						
State of Louisiana	64	64	57	62	61	-1
Terrebonne Parish	63	64	56	63	68	5

Grade 8 Social Studies						
State of Louisiana	67	65	59	field test	60	
Terrebonne Parish	65	62	52	NA	64	

Terrebonne Parish School Board
Houma, Louisiana

EOC English II- All Testers						
	2013	2014*	2015	2016	2017	Change
Terrebonne Parish	77	72	77	74	79	5
State of Louisiana	75	72	72	69	68	-1

EOC English III - All Testers						
	2013	2014*	2015	2016	2017	Change
Terrebonne Parish	48	65	67	79	84	5
State of Louisiana	58	61	62	62	62	0

EOC Algebra I - All Testers						
	2013	2014*	2015	2016	2017	Change
Terrebonne Parish	57	63	67	44	69	25
State of Louisiana	55	57	54	58	62	4

EOC Geometry-All Testers						
	2013	2014*	2015	2016	2017	Change
Terrebonne Parish	52	55	77	82	79	-3
State of Louisiana	55	55	59	57	56	-1

EOC Biology I - All Testers						
	2013	2014*	2015	2016	2017	Change
Terrebonne Parish	61	58	59	61	69	8
State of Louisiana	58	60	58	53	56	3

EOC US History - All Testers						
	2013	2014*	2015	2016	2017	Change
Terrebonne Parish	46	64	65	69	67	-2
State of Louisiana	53	63	65	66	62	-4

* Common Core State Standards Transition Year

Terrebonne Parish School Board
Houma, LA

American College Test (ACT) Composite Scores

	2012-2013		2013-2014		2014-2015		2015-2016		2016-2017	
	Number	Score	Number	Score	Number	Score	Number	Score	Number	Score
Terrebonne	959	17.3	1055	18.2	1011	19.2	1150	19.3	990	19.6
Louisiana	45,305	18.2	39,773	19.2	39,813	19.4	48,692	19.5	41,132	19.6
Nation	1,799,243	20.9	1,845,787	21.0	1,924,436	21.0	2,090,342	20.8	2,030,038	21

⁽¹⁾ Information provided by www.act.org

Terrebonne Parish School Board
Houma, LA

Advanced Placement Exam Results

	2013-2014		2014-2015		2015-2016		2016-2017	
	Number testing	% scoring 3+	Number testing	% scoring 3+	Number testing	% scoring 3+	Number testing	% scoring 3+
Terrebonne	338	24.0	661	20.9	850	22.6	148	21.1
Louisiana	15,114	30.1	17,509	31.2	25,459	33.6	19,193	34
Nation	4,176,200	21.6	4,478,936	20	4,704,980	20	4,957,931	22.8

Source: AP Annual Report to the Nation

Terrebonne Parish School Board
Houma, LA

Free and Reduced Student Trend

2014-2015		2015-2016		2016-2017		2017-2018*		2018-2019	
Free	Reduced	Free	Reduced	Free	Reduced	Free	Reduced	Free	Reduced
59.28%	7.06%	59.30%	7.07%	65.50%	5.90%	56.02%	3.06%	56.82%	2.74%

* 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 2018/2019

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 2018/2019

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 2018/2019

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.

FMV – Fair Market Value

FT – Full Time

FTE – Full Time Equivalent

Focus Teacher – A teacher with a class of students who, with more individualized instruction in the areas of reading and math, have the potential for success, including scoring basic or above on standardized tests.

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)

Terrebonne Parish School Board
Informational Section
Fiscal Year 2018/2019

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)

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.

Terrebonne Parish School Board
Informational Section
Fiscal Year 2018/2019

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.

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 Employees 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.

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

Terrebonne Parish School Board
Informational Section
Fiscal Year 2018/2019

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.

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.

Terrebonne Parish School Board
Informational Section
Fiscal Year 2018/2019

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.)

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.

Terrebonne Parish School Board
Informational Section
Fiscal Year 2018/2019

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 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

Terrebonne Parish School Board
Informational Section
Fiscal Year 2018/2019

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.

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

Target Teacher – A certified, highly qualified teacher working at an at-risk school which has difficulty attracting and retaining certified teachers.

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

Terrebonne Parish School Board
Informational Section
Fiscal Year 2018/2019

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