



Terrebonne Parish School Board
 Houma, Louisiana 70360
 Annual Operating Budget
 July 1, 2019 through June 30, 2020
www.tpsd.org



ANNUAL OPERATING BUDGET

of the

**TERREBONNE PARISH SCHOOL BOARD
Houma, Louisiana**

For the period July 1, 2019 through June 30, 2020

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

TERREBONNE PARISH SCHOOL BOARD
Houma, Louisiana
Annual Operating Budget
For the Period July 1, 2019 through June 30, 2020

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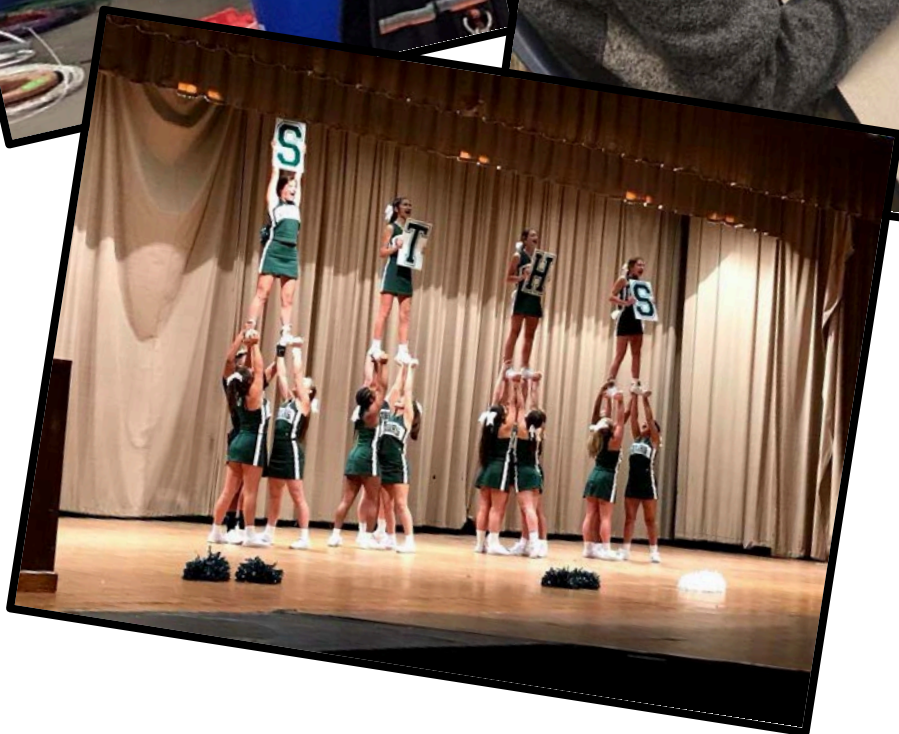
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Executive Summary



TERREBONNE

Parish School District

May 21, 2019

To the Citizens of
Terrebonne Parish, Louisiana:

The budget of the Terrebonne Parish School Board for fiscal year July 1, 2019 through June 30, 2020 is hereby submitted. The elected School Board members of Terrebonne Parish will be asked to approve this Operating Budget on July 2, 2019 at its regular School Board meeting.

A Public Hearing on the budget will be held on June 5, 2019 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 public 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 offer an after-school program in which students receive remediation and enrichment. Students also receive a meal after school. Legion Park Middle School began the after-school program in 2017/2018. Village East Elementary School added the program in 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, Value Add, and Target/Demand School Teachers and Administrators as part of the Differentiated Pay plan.

District Instructional Goals

- Terrebonne Parish School District’s District Performance Score (DPS) 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/LEAP 2025 in English I/II/III, Algebra I, Geometry, Biology I, 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 2019/2020 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. Repairs to HVAC or other equipment, roof leaks, plumbing issues, and other unforeseen building needs also require cash balances.

- **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 2019/2020
Financial	\$2,199,967
Instructional	\$130,611,284

Awards, Recognition, and Accomplishments

Terrebonne Parish School District remains a “B” school district, with a District Performance Score of 83 on the newly implemented rating scale. This score equals 100.9 on the old scale.

Five Terrebonne Parish schools are ranked as “A” schools: Terrebonne High, South Terrebonne High, H. L. Bourgeois High, Dularge Elementary, and Mulberry Elementary.

Twenty-five schools were recognized for increased student growth and progress, earning an “A” ranking in student progress: Acadian Elementary, Bayou Black Elementary, Broadmoor Elementary, Caldwell Middle, Coteau-Bayou Blue Elementary, Dularge Elementary, East Houma Elementary, Elysian Fields Middle, Evergreen Junior High, Gibson Elementary, Lacache Middle, Legion Park Middle, Lisa Park Elementary, Montegut Elementary, Montegut Middle, Mulberry Elementary, Oakshire Elementary, Pointe-Aux-Chenes Elementary, Schriever Elementary, Southdown Elementary, Upper Little Caillou Elementary, Village East Elementary, H. L. Bourgeois High, South Terrebonne High, and Terrebonne High.

The first year that schools with Pre-Kindergarten received a score based on the Early Childhood Performance Profile was 2018. Six schools received the label of Honor Roll Performance Rating of Excellence: Acadian Elementary, Coteau-Bayou Blue Elementary, Grand Caillou Elementary, Lisa Park Elementary, Montegut Elementary, and Pointe-Aux-Chenes Elementary.

Two Terrebonne Parish teachers were recognized for their achievements by outside organizations: Dawn Sevin (Lacache Middle) received the Shell Science Lab Regional Challenge Award, and Kristal Eimer (Schriever Elementary) received the 2019 American Petroleum Institute/Delta Chapter Teacher Award.

Terrebonne Parish teacher Kristal Eimer was selected as a 2020 Louisiana Teacher of the Year semi-finalist, and Principal Ronald J. Foret was selected as a 2020 Louisiana Principal of the Year semi-finalist.

Eighteen Terrebonne Parish students competed at the Louisiana State Science Fair. Two students will represent Terrebonne Parish at the International Science Fair in 2019, advancing after winning at the parish and state levels.

In August 2018, the LEGO Robotics Program was introduced into Terrebonne Parish Schools as an extra-curricular activity. Two schools placed at the 2018 Louisiana LEGO Robotics State Championship: Coteau-Bayou Blue Elementary School's Space Wolves placed 8th and Mulberry Elementary School's Cougar Steambots placed 19th. Mulberry Steambots was also awarded the Presentation Award, and Oakshire Elementary BearBots earned the Rising Star Award.

Five schools placed in The Friends of the Library Annual Spelling Bee held at the Terrebonne Parish Library-Main Branch. Oakshire Elementary (1st place, Level 1), Mulberry Elementary (3rd place, Level 1 and 1st place, Level 3), Coteau-Bayou Blue Elementary (1st place, Level 2), Dularge Elementary (3rd place, Level 2), and Lisa Park Elementary (2nd and 3rd place, Level 3).

Students from Louis Miller Terrebonne Career and Technical High participated in the 2019 SkillsUSA Louisiana State competition. Five students received Gold medals and moved on to compete at the national level in Louisville, Kentucky. Three students were elected as State Officers as well.

Bayou Black Elementary was nominated for a National Blue Ribbon School, "Exemplary Achievement Gap Closing Schools." Award status will be announced this fall.

There were several extra-curricular and co-curricular accomplishments during the 2018/2019 school year: H. L. Bourgeois High's Concert Band and Symphonic Winds, and Terrebonne High's Symphonic Band, both received all ones (I) and a Sweepstakes rating in the Louisiana Music Educators' Association District VII Instrumental Large Ensemble Performance Assessment; Terrebonne High's varsity football team advanced to the Quarter Final round in the state playoffs; South Terrebonne High's Girls' Basketball team advanced to the Quarter Final round in the state playoffs; Ellender High Girls' Basketball team advanced to the Semi-final round of the state playoffs; H. L. Bourgeois High's Volleyball team advanced to the Quarter Final round of the state playoffs; H. L. Bourgeois High's Treble Choir and Concert Choir received all ones (I) and a Sweepstakes rating for the 2019 Louisiana Music Educators' Association District VII Choral Large Ensemble Performance Assessment.

South Terrebonne High's Boys' Tennis Doubles team won the first Boys' Doubles State Championship in school history in 2019.

South Terrebonne High's Baseball team advanced to the Quarter Final round in the state playoffs.

School Board Members

District 1 – Michael LaGarde

District 2 – Gregory Harding

District 3 – Matthew J. Ford

District 4 – Debi Benoit, President

District 5 – Stacy V. Solet, Vice President

District 6 – Clyde F. Hamner
District 7 – Roger Dale DeHart
District 8 – MayBelle Trahan, Ed. D.
District 9 – Dane Voisin

Management Staff

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

Performance Measures

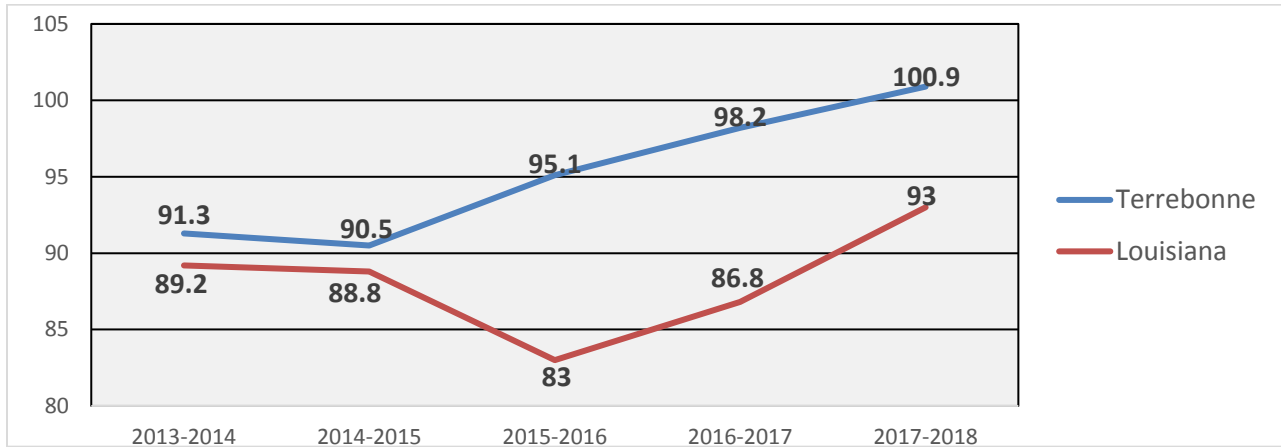
Instructional leaders in Terrebonne Parish review performance data to measure and monitor student progress. The Louisiana Educational Assessment Program (LEAP) 2025 tests are given each spring to 3rd through 8th grade students. LEAP remediation is provided for 4th and 5th grade students that are non-proficient and need additional academic support.

High school students must pass three out of six End-of-Course LEAP 2025 HS/EOC tests to graduate. These test scores are also used as measures of student performance for the school and the district. All students in 11th grade in Louisiana are required to take the American College Test (ACT). Louisiana is one of several states that requires 100% of its high school students take the ACT as a junior. Terrebonne Parish School District supports graduating students by funding an additional opportunity to take the ACT as a senior.

Louisiana’s School Accountability System ranks schools and school districts based on areas such as student achievement on LEAP 2025, LEAP 2025 HS/EOC exams, ACT/Work Keys 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.

Effective with the 2018 testing cycle, the formula for calculating District Performance Score letter grades was changed, resulting in a new letter grade scale. The graph below represents the trend of District Performance Scores based on the old scale, because a trend has not been established on the new scale yet. 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 100.9, up from 98.2. The average District Performance Score in Louisiana for 2017/2018 was 93.0. On the new scale, Terrebonne Parish is still ranked as a “B” district, with a District Performance Score of 83. Louisiana’s score on the new scale is a 76.1.



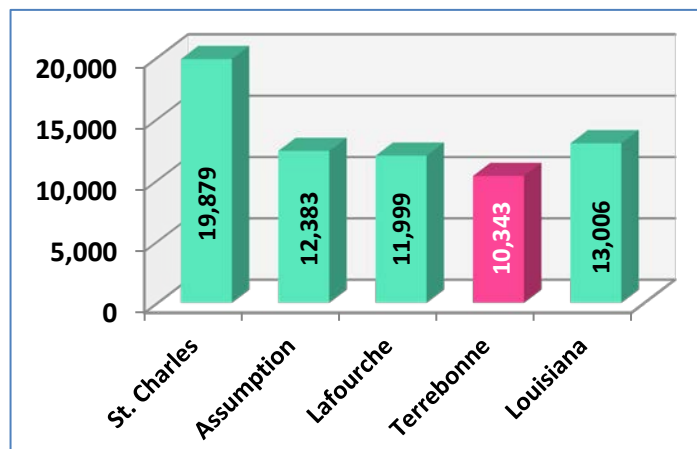
Per-Pupil Expenditures

Per-pupil expenditures are calculated by the Louisiana Department of Education each year based on financial information reported by public school districts across 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 fiscal year 2016/2017, 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 2016/2017, the latest information available, Terrebonne Parish School District ranked 64th out of 70 public school districts in Louisiana in per-pupil expenditures.



Budget Issues Facing the School District

In preparing the 2019/2020 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 that 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. Economic indicators are showing a slight recovery in the oil and gas industry, however the local economy has not fully recovered from the prolonged downturn.

- **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 was due to the slow-down the local economy experienced following the drop in oil prices, and the corresponding increase in the local unemployment rate.

Dr. Loren Scott, Economist for Louisiana State University, delivered his annual economic forecast in October 2018. He predicted that the Houma-Thibodaux area will begin a slow recovery. According to his projections, the local metro area of Terrebonne and Lafourche parishes should gain 700 jobs in 2019, and as many as 2,100 jobs in 2020, driven in large part by increases in oil and gas prices. This is following a period of job losses that has reached roughly 16,000 jobs in the area since 2014, or nearly one of every five local jobs. It is difficult to predict long-term crude prices because there are so many variables affecting them, but Dr. Scott believes oil prices will continue to rise throughout 2019 and into 2020.

According to the Louisiana Workforce Commission in April 2019, the local metro area of Terrebonne-Lafourche lost 2,500 jobs over the 12 month period ended March 31, 2019, more than any other metro area in Louisiana, signaling that tough economic times are not over locally.

- **Current State of Louisiana Economic Situation**

The Louisiana Revenue Estimating Committee (REC) is projecting an increase in revenues for the state's 2019 budget, however it is only a projection. Top economists say the economy of Louisiana is improving, but it remains to be seen whether the REC's projections will hold true. The Governor has indicated that he would like to use some of the projected increase to pay for a teacher pay raise across the state, however any pay raise must first be approved by the State Legislature.

- **Retirement Systems in Louisiana**

Employer and employee contribution rates established for the Teachers' Retirement System of Louisiana (TRSL) and the Louisiana School Employees' Retirement System (LSERS) are established annually by the state based on actuarial estimates and forecasts.

The Unfunded Accrued Liability (UAL) of the retirement systems has caused both retirement systems to increase employer contribution rates over the past several years. Rates for both TRSL and LSERS almost doubled from 2009/2010 to 2014/2015. In the years since then, rates have fluctuated slightly each year. Sustaining the past increases continues to put a strain on local school districts across the state.

Budget Process and Timeline

The annual budget process began in February 2019, with school Principals making staffing requests, 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 February, a series of meetings between the Superintendent and all members of the Management Staff were 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 was presented to the Finance Committee at its regularly scheduled meeting on May 21, 2019.

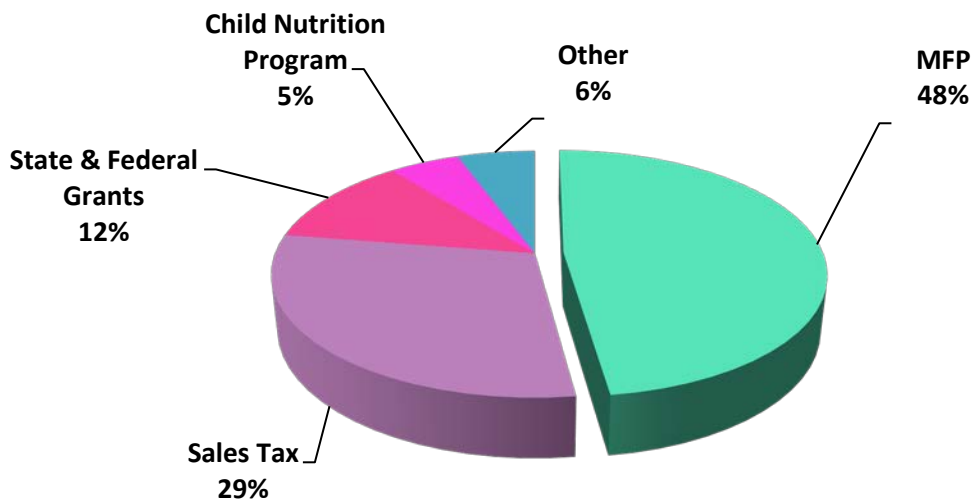
Board Member in-service meetings will be held June 3 through 5, 2019 to inform Board Members of the specific contents of the budget.

A Public Hearing will be held on June 5, 2019 to allow the citizens of Terrebonne Parish to participate in the budget process.

The budget will be adopted on July 2, 2019.

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), Louisiana's method of funding K-12 public education, is a formula that determines the cost of a minimum foundation program of education in all public elementary and secondary schools, that attempts to equitably allocate state education dollars to parish, city, and other local school systems in Louisiana, including Charter Schools. Funding through the MFP is a "block grant", which allows school systems the flexibility to spend these funds as they determine to be in the best interest of the local school system, while satisfying all program requirements mandated by the state.

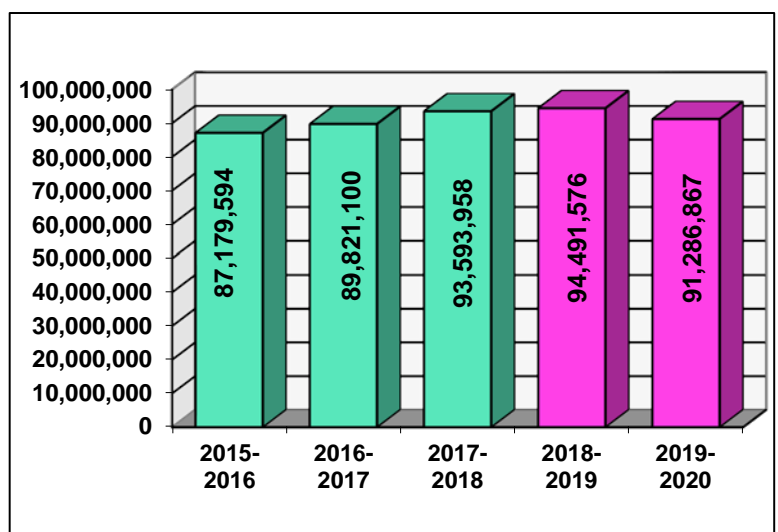
The basis of the MFP funding formula is student enrollment, which is weighted for certain types of students such as low income students, English learners, Career and Technical students, Special Education students, and Gifted and Talented students. In addition to this, the formula considers incentive for local effort in revenue generation at the school district level, plus other funding considerations such as local wealth and the continuation of certain programs.

The MFP is the single largest source of funding received by the Terrebonne Parish School District. The MFP accounts for approximately 48% 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 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 State 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 State 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. The funding formula for 2017/2018 and 2018/2019 was also a continuation formula, with no change in funding.



The MFP formula for 2019/2020 submitted by BESE to the State Legislature included a per-pupil increase of 1.375%; however, that formula was rejected and sent back to BESE for reconsideration. Funding through the MFP for fiscal year 2019/2020 is budgeted at the same per-pupil rate as the previous year, without any increase in funding.

Actual MFP revenue for the last three years as well as the revised budget for 2018/2019 and the original budget for 2019/2020 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 1/3 Cent Sales Tax, is dedicated for salaries and benefits, and is accounted for in the General Operating Fund.

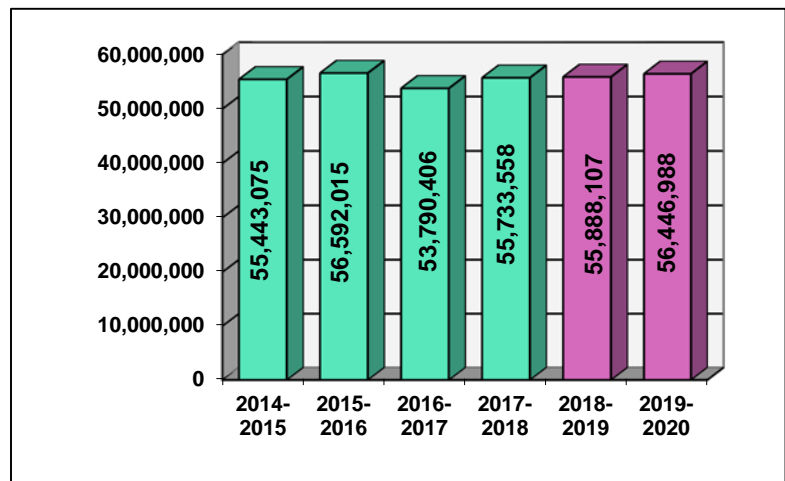
The 1 Cent Sales Tax, passed in 1996, is dedicated for salaries and benefits, technology, and capital and construction.

The 3/4 Cent Sales Tax, passed in 1975, is dedicated for salaries and benefits, plant operation and maintenance, and instructional programs.

The 1/2 Cent Sales Tax was passed in December 2014, and is dedicated for salaries & benefits.

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 2018/2019 and 2019/2020 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.



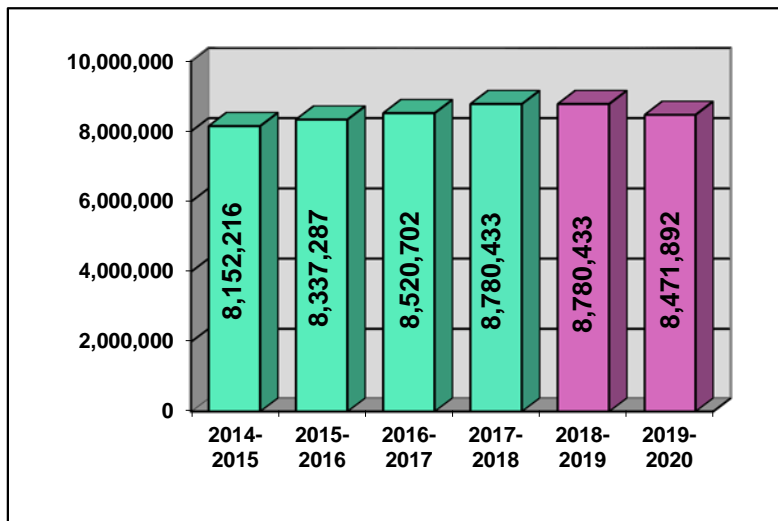
<u>Tax Year</u>	<u>Sales Tax Percentage</u>	<u>Total Collections</u>	<u>Increase/Decrease from Prior Year</u>
2014-2015	2.58%	55,443,075	-1.68%
2015-2016	2.58%	56,592,015	2.07%
2016-2017	2.58%	53,790,406	-4.95%
2017-2018	2.58%	55,733,558	3.61%
2018-2019*	2.58%	55,888,107	0.21%
2019-2020*	2.58%	56,446,988	1.00%

*2018-2019 and 2019-2020 collection amounts are budgeted amounts. The projection for 2019-2020 reflects a projected 1% increase over the revised 2018-2019 collection 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 reassessment 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 four years' actual collections, plus the revised budget for 2018/2019 and the original budget for 2019/2020.

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 43.6 mills collected by school systems across the state.

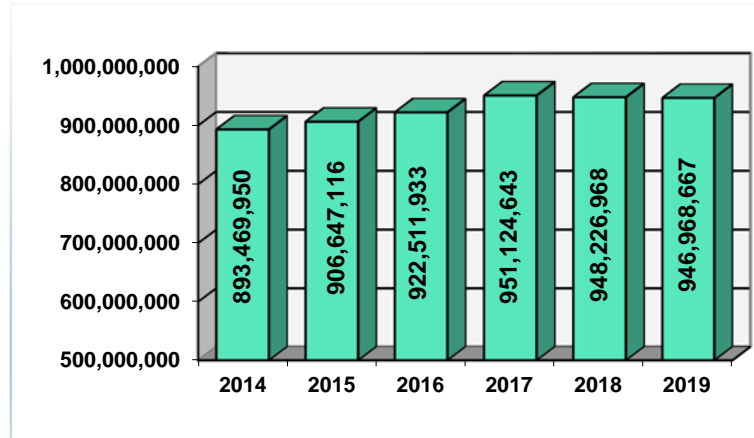
<u>Tax Year</u>	<u>Assessed Property Value</u>	<u>Ad Valorem Tax Rate</u>	<u>Total Collections</u>
2014-2015	893,469,950	9.27	8,152,216
2015-2016	906,647,116	9.27	8,337,287
2016-2017	922,511,933	9.27	8,520,702
2017-2018	951,124,643	9.27	8,780,433
2018-2019*	948,226,968	9.27	8,780,433
2019-2020*	947,302,501	9.27	8,471,892

*2018-2019 and 2019-2020 collection amounts are budgeted amounts.

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.

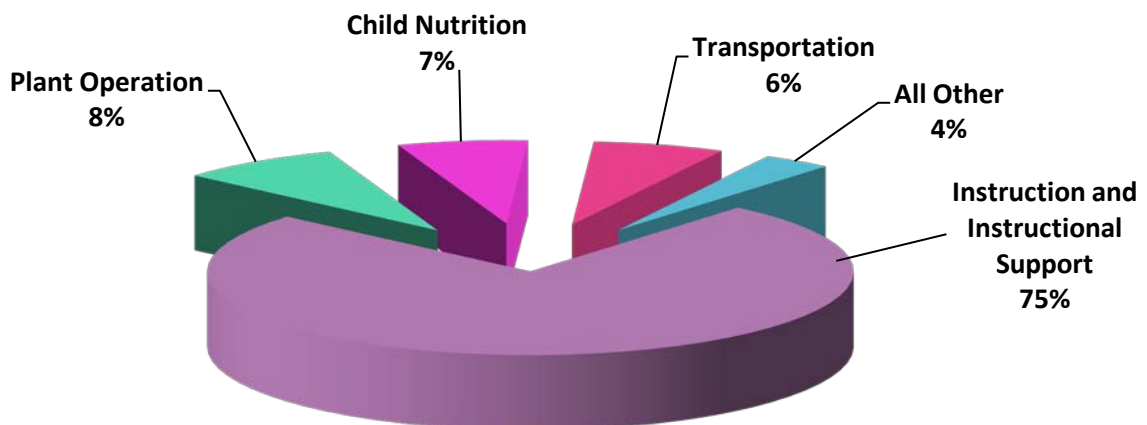


The graph illustrates assessed property values for the past four years and the current year. The most recent reassessed taxable value of property in Terrebonne Parish, in 2018, was \$948,226,968.

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 2018, was \$948,226,968.

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 a district's General Fund expenditures be in the areas of Instruction and Instructional Support. Terrebonne Parish exceeds that minimum requirement every year, and in 2019/2020 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 2018-2019 revised budget, the 2019-2020 original budget, and projections for three ensuing years.

	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Revised Budget 2018-2019	Original Budget 2019-2020	Projection 2020-2021	Projection 2021-2022	Projection 2022-2023
Revenues								
Local Sources	\$ 69,446,713	\$ 67,058,042	\$ 68,476,007	\$ 68,681,376	\$ 68,842,441	\$ 69,193,032	\$ 70,332,435	\$ 71,498,335
State Sources	89,873,506	93,308,098	96,512,270	97,436,413	94,240,459	97,377,734	98,277,084	98,951,883
Federal Sources	25,972,547	24,475,111	24,841,890	31,448,962	27,523,724	27,850,725	28,141,092	28,055,258
Total Revenues	185,292,766	184,841,251	189,830,167	197,566,751	190,606,624	194,421,491	196,750,611	198,505,476
Expenditures								
Salaries	97,400,574	96,440,880	94,615,424	98,456,237	98,221,577	98,406,495	100,597,229	100,758,446
Employee Benefits	59,370,018	58,268,998	59,730,457	60,364,370	59,449,979	60,034,962	60,640,945	60,678,290
Purchased Services	12,014,329	12,631,058	12,199,787	15,312,110	14,136,685	13,626,691	14,103,739	14,428,069
Supplies	14,099,880	11,656,548	14,143,253	18,329,174	14,158,110	14,358,519	14,724,446	14,941,773
Property	368,676	376,145	354,375	1,332,319	728,999	667,093	659,776	670,670
Debt Service & Miscellaneous	503,366	294,765	288,402	357,278	301,270	299,313	303,226	303,764
Total Expenditures	183,756,843	179,668,394	181,331,698	194,151,488	186,996,620	187,393,073	191,029,361	191,781,012
Other Sources of Funds	21,728,242	19,697,909	18,790,682	17,406,677	18,345,822	18,957,086	18,780,842	18,719,888
Other Uses of Funds	(24,782,080)	(23,601,498)	(22,926,064)	(25,256,902)	(26,072,427)	(22,677,418)	(24,548,118)	(23,696,262)
Total Other Sources (Uses)	(3,053,838)	(3,903,589)	(4,135,382)	(7,850,225)	(7,726,605)	(3,720,332)	(5,767,276)	(4,976,374)
Net Change in Fund Balance	(1,517,915)	1,269,268	4,363,087	(4,434,962)	(4,116,601)	3,308,086	(46,026)	1,748,090
Fund Balance								
Beginning	30,530,763	29,012,848	30,282,116	34,645,203	30,210,241	26,093,640	29,401,726	29,355,700
Ending Fund Balance								
Nonspendable	446,156	470,872	734,006	1,664,837	1,739,450	1,573,003	1,463,745	1,382,725
Restricted	14,270,307	11,922,375	13,167,427	12,158,375	13,464,098	16,006,095	15,625,515	16,904,618
Committed	367,689	397,689	406,795	236,795	266,795	296,795	326,795	356,795
Assigned	2,607,345	4,296,569	3,652,473	671,382	462,382	1,006,297	1,080,087	1,122,413
Unassigned	11,321,351	13,194,611	16,684,502	15,478,852	10,160,915	10,519,536	10,859,558	11,337,239
Total Ending Fund Balance	\$ 29,012,848	\$ 30,282,116	\$ 34,645,203	\$ 30,210,241	\$ 26,093,640	\$ 29,401,726	\$ 29,355,700	\$ 31,103,790

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 2015-2016	Actual 2016-2017	Actual 2017-2018	Revised Budget 2018-2019	Original Budget 2019-2020	Projection 2020-2021	Projection 2021-2022	Projection 2022-2023
Revenues								
Local Sources	\$ 18,100,325	\$ 18,812,027	\$ 18,279,702	\$ 18,778,611	\$ 18,471,988	\$ 18,602,443	\$ 18,743,162	\$ 18,799,764
State Sources	87,315,294	89,773,740	92,553,738	93,434,609	90,717,021	93,846,174	94,762,338	95,433,622
Federal Sources	803	0	0	0	0	0	0	0
Total Revenues	105,416,422	108,585,767	110,833,440	112,213,220	109,189,009	112,448,617	113,505,500	114,233,386
Expenditures								
Salaries	63,354,523	63,945,670	62,677,302	63,861,501	64,456,489	65,862,667	66,191,980	66,324,364
Employee Benefits	46,141,370	45,932,526	47,019,190	46,641,623	46,681,401	47,218,267	47,308,828	47,345,896
Purchased Services	6,155,301	7,237,589	7,279,070	8,223,874	8,234,333	7,743,822	7,899,642	8,122,664
Supplies	4,841,547	4,862,550	5,225,759	4,978,587	5,165,787	4,989,768	5,004,658	5,027,624
Property	68,562	172,000	28,219	66,423	0	0	0	0
Debt Service & Miscellaneous	189,762	26,239	32,503	31,975	30,825	31,275	31,975	32,400
Total Expenditures	120,751,065	122,176,574	122,262,043	123,803,983	124,568,835	125,845,799	126,437,083	126,852,948
Other Sources of Funds	17,545,619	17,712,491	17,293,088	16,055,009	16,988,030	17,102,356	17,224,581	17,114,775
Other Uses of Funds	(4,382,410)	(2,248,424)	(2,357,422)	(5,887,068)	(6,926,141)	(3,346,553)	(3,952,976)	(4,017,532)
Total Other Sources (Uses)	13,163,209	15,464,067	14,935,666	10,167,941	10,061,889	13,755,803	13,271,605	13,097,243
Net Change in Fund Balance	(2,171,434)	1,873,260	3,507,063	(1,422,822)	(5,317,937)	358,621	340,022	477,681
Fund Balance								
Beginning	13,692,785	11,521,351	13,394,611	16,901,674	15,478,852	10,160,915	10,519,536	10,859,558
Ending Fund Balance								
Nonspendable	0	0	17,172	0	0	0	0	0
Committed	200,000	200,000	200,000	0	0	0	0	0
Assigned	0	0	0	0	0	0	0	0
Unassigned	11,321,351	13,194,611	16,684,502	15,478,852	10,160,915	10,519,536	10,859,558	11,337,239
Total Ending Fund Balance	\$ 11,521,351	\$ 13,394,611	\$ 16,901,674	\$ 15,478,852	\$ 10,160,915	\$ 10,519,536	\$ 10,859,558	\$ 11,337,239

- The largest single source of revenues in the General Operating Fund is the Minimum Foundation Program (MFP). The MFP is budgeted at the same per-pupil allocation as the prior year, as adjusted for projected student enrollment and local wealth changes. Student enrollment is projected to decline.
- Changes in Salaries and Benefits include a decrease in the number of employees funded through the General Operating Fund, a slight decrease in employer paid retirement rates as established by the Teachers' Retirement System of Louisiana (TRSL) and an increase in employer paid retirement rates for Louisiana School Employees' Retirement System (LSERS), and salaries and benefits increase 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 2015-2016	Actual 2016-2017	Actual 2017-2018	Revised Budget 2018-2019	Original Budget 2019-2020	Projection 2020-2021	Projection 2021-2022	Projection 2022-2023
Revenues								
Local Sources	\$ 1,227,778	\$ 632,220	\$ 611,224	\$ 690,280	\$ 690,280	\$ 690,971	\$ 691,662	\$ 692,353
State Sources	140,544	145,314	145,314	135,834	135,834	140,568	140,709	140,850
Federal Sources	<u>7,698,745</u>	<u>8,852,811</u>	<u>8,627,777</u>	<u>8,865,341</u>	<u>8,817,973</u>	<u>8,770,859</u>	<u>8,779,629</u>	<u>8,788,409</u>
Total Revenues	9,067,067	9,630,345	9,384,315	9,691,455	9,644,087	9,602,398	9,612,000	9,621,612
Expenditures								
Salaries	2,627,919	2,644,007	2,629,779	2,788,889	2,814,198	2,801,544	2,798,743	2,800,844
Employee Benefits	1,976,487	1,949,858	2,230,426	2,046,289	1,979,764	2,013,027	2,011,014	2,012,524
Purchased Services	519,356	523,264	471,795	825,206	816,111	820,659	821,480	823,123
Supplies	3,987,654	3,819,673	3,629,874	4,122,811	3,725,693	3,924,252	3,885,009	3,865,584
Property	164,921	151,390	247,381	1,128,185	591,500	564,093	561,273	555,670
Total Expenditures	9,276,337	9,088,192	9,209,255	10,911,380	9,927,266	10,123,575	10,077,519	10,057,745
Other Sources of Funds	406,842	398,106	405,159	351,668	357,792	354,730	356,261	355,113
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)	406,842	398,106	405,159	351,668	357,792	354,730	356,261	355,113
Net Change in Fund Balance	197,572	940,259	580,219	(868,257)	74,613	(166,447)	(109,258)	(81,020)
Fund Balance								
Beginning	815,044	1,012,616	1,952,875	2,533,094	1,664,837	1,739,450	1,573,003	1,463,745
Ending Fund Balance								
Nonspendable	446,156	470,872	362,340	1,664,837	1,739,450	1,573,003	1,463,745	1,382,725
Assigned	<u>566,460</u>	<u>1,482,003</u>	<u>2,170,754</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Ending Fund Balance	\$ 1,012,616	\$ 1,952,875	\$ 2,533,094	\$ 1,664,837	\$ 1,739,450	\$ 1,573,003	\$ 1,463,745	\$ 1,382,725

- Revenue from the Federal Reimbursement through the National School Lunch Program is projected to decrease slightly in 2019-2020.
- Salaries and Benefits are expected to increase due to normal step progression and longevity.
- Equipment purchases will be made to replace aging and broken kitchen and cooking equipment as needed.
- Total expenditures are projected to decrease slightly.
- Twenty-four schools will continue serving breakfast and lunch under the Community Eligibility Provision (CEP), for the fourth year.

1 Cent Sales Tax Fund

The 1 Cent Sales Tax Fund is used to account for all revenues and expenditures related to the collection and expenditure of proceeds from the 1 Cent Sales Tax. The 1 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 2015-2016	Actual 2016-2017	Actual 2017-2018	Revised Budget 2018-2019	Original Budget 2019-2020	Projection 2020-2021	Projection 2021-2022	Projection 2022-2023
Revenues								
Local Sources	\$22,033,980	\$20,954,824	\$21,929,429	\$21,715,744	\$21,941,707	\$22,039,090	\$22,479,872	\$22,974,429
Total Revenues	22,033,980	20,954,824	21,929,429	21,715,744	21,941,707	22,039,090	22,479,872	22,974,429
Expenditures								
Salaries	12,878,672	11,918,775	11,588,608	13,527,005	11,898,242	11,921,688	13,774,331	12,018,208
Employee Benefits	3,614,188	3,224,339	3,246,012	3,835,505	3,315,933	3,322,381	3,831,858	3,336,792
Purchased Services	2,763,247	1,482,545	913,641	1,495,167	1,458,179	1,389,647	1,427,642	1,484,228
Supplies	849,990	101,552	783,640	953,275	420,747	451,223	515,991	582,187
Property	122,099	42,286	47,837	105,000	106,890	74,000	68,700	82,000
Debt Service & Miscellaneous	144,617	144,817	144,500	142,400	142,020	142,400	142,400	142,400
Total Expenditures	20,372,813	16,914,314	16,724,238	20,058,352	17,342,011	17,301,339	19,760,922	17,645,815
Other Sources of Funds	187,521	0	0	0	0	0	0	0
Other Uses of Funds	(4,306,731)	(4,054,941)	(4,187,154)	(4,200,000)	(4,169,672)	(4,200,000)	(4,147,575)	(4,200,000)
Total Other Sources (Uses)	(4,119,210)	(4,054,941)	(4,187,154)	(4,200,000)	(4,169,672)	(4,200,000)	(4,147,575)	(4,200,000)
Net Change in Fund Balance	(2,458,043)	(14,431)	1,018,037	(2,542,608)	430,024	537,751	(1,428,625)	1,128,614
Fund Balance								
Beginning	9,141,457	6,683,414	6,668,983	7,687,020	5,144,412	5,574,436	6,112,187	4,683,562
Ending Fund Balance								
Nonspendable	0	0	354,494	0	0	0	0	0
Restricted	6,683,414	6,668,983	7,332,526	5,144,412	5,574,436	6,112,187	4,683,562	5,812,176
Total Ending Fund Balance	<u>\$ 6,683,414</u>	<u>\$ 6,668,983</u>	<u>\$ 7,687,020</u>	<u>\$ 5,144,412</u>	<u>\$ 5,574,436</u>	<u>\$ 6,112,187</u>	<u>\$ 4,683,562</u>	<u>\$ 5,812,176</u>

- Revenues from the collection of the 1 Cent Sales Tax are budgeted to increase slightly over the 2018-2019 revised budget.
- Salaries and Benefits 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 and Benefits.

	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Revised Budget 2018-2019	Original Budget 2019-2020	Projection 2020-2021	Projection 2021-2022	Projection 2022-2023
Revenues								
Local Sources	\$ 10,816,137	\$ 10,211,535	\$ 10,713,160	\$ 10,425,035	\$ 10,543,835	\$ 10,663,982	\$ 10,877,262	\$ 11,116,562
Total Revenues	10,816,137	10,211,535	10,713,160	10,425,035	10,543,835	10,663,982	10,877,262	11,116,562
Expenditures								
Salaries	7,260,752	7,201,207	6,979,516	7,107,032	8,366,877	7,114,139	7,117,696	8,921,255
Employee Benefits	2,034,567	1,945,378	1,953,477	2,008,538	2,010,453	2,010,547	2,011,554	2,516,559
Purchased Services	98,747	93,279	80,616	81,120	81,870	87,500	92,440	91,500
Total Expenditures	9,394,066	9,239,864	9,013,609	9,196,690	10,459,200	9,212,186	9,221,690	11,529,314
Other Uses of Funds	0	(2,000,000)	(1,000,000)	0	0	0	(1,000,000)	0
Total Other Sources (Uses)	0	(2,000,000)	(1,000,000)	0	0	0	(1,000,000)	0
Net Change in Fund Balance	1,422,071	(1,028,329)	699,551	1,228,345	84,635	1,451,796	655,572	(412,752)
Fund Balance								
Beginning	2,758,216	4,180,287	3,151,958	3,851,509	5,079,854	5,164,489	6,616,285	7,271,857
Ending Fund Balance								
Restricted	4,180,287	3,151,958	3,851,509	5,079,854	5,164,489	6,616,285	7,271,857	6,859,105
Total Ending Fund Balance	\$ 4,180,287	\$ 3,151,958	\$ 3,851,509	\$ 5,079,854	\$ 5,164,489	\$ 6,616,285	\$ 7,271,857	\$ 6,859,105

- Revenues from the collection of the 1/2 Cent Sales Tax are budgeted to increase slightly over the 2018-2019 revised budget.
- Salaries and Benefits are projected based on proposed personnel and staffing, as well as the addition of an estimate for payment of the District's Performance Pay program for 2019-2020.

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 and Benefits, Plant Operations and Maintenance, and Instructional Programs.

	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Revised Budget 2018-2019	Original Budget 2019-2020	Projection 2020-2021	Projection 2021-2022	Projection 2022-2023
Revenues								
Local Sources	\$ 16,548,162	\$ 15,760,048	\$ 16,253,805	\$ 16,625,000	\$ 16,790,500	\$ 16,792,011	\$ 17,127,851	\$ 17,504,664
Total Revenues	16,548,162	15,760,048	16,253,805	16,625,000	16,790,500	16,792,011	17,127,851	17,504,664
Expenditures								
Purchased Services	832,154	1,788,277	1,441,043	679,768	595,594	616,712	684,597	715,658
Supplies	1,230,477	1,166,930	1,080,287	2,739,439	2,017,318	2,112,425	2,247,653	2,377,421
Property	0	5,274	0	0	0	0	0	0
Debt Service & Miscellaneous	14,080	24,535	10,800	15,500	15,500	12,600	15,700	15,700
Total Expenditures	2,076,711	2,985,016	2,532,130	3,434,707	2,628,412	2,741,737	2,947,950	3,108,779
Other Sources of Funds	0	0	92,435	0	0	0	0	0
Other Uses of Funds	(14,709,679)	(14,050,204)	(13,923,046)	(13,209,576)	(13,341,024)	(13,467,824)	(13,757,428)	(13,802,644)
Total Other Sources (Uses)	(14,709,679)	(14,050,204)	(13,830,611)	(13,209,576)	(13,341,024)	(13,467,824)	(13,757,428)	(13,802,644)
Net Change in Fund Balance	(238,228)	(1,275,172)	(108,936)	(19,283)	821,064	582,450	422,473	593,241
Fund Balance								
Beginning	3,812,522	3,574,295	2,299,123	2,190,187	2,170,904	2,991,968	3,574,418	3,996,891
Ending Fund Balance								
Restricted	3,406,606	2,101,434	1,983,392	1,934,109	2,725,173	3,277,623	3,670,096	4,233,337
Committed	167,689	197,689	206,795	236,795	266,795	296,795	326,795	356,795
Total Ending Fund Balance	\$ 3,574,295	\$ 2,299,123	\$ 2,190,187	\$ 2,170,904	\$ 2,991,968	\$ 3,574,418	\$ 3,996,891	\$ 4,590,132

- Revenues from the collection of the 3/4 Cent Sales Tax are budgeted to increase slightly over the 2018-2019 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 and 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 23 Special Revenue Funds: 9 State & Local Funds and 14 Federal Funds.

	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Revised Budget 2018-2019	Original Budget 2019-2020	Projection 2020-2021	Projection 2021-2022	Projection 2022-2023
Revenues								
Local Sources	\$ 720,331	\$ 687,388	\$ 688,687	\$ 446,706	\$ 404,131	\$ 404,535	\$ 412,626	\$ 410,563
State Sources	2,417,668	3,389,044	3,813,218	3,865,970	3,387,604	3,390,992	3,374,037	3,377,411
Federal Sources	18,272,999	15,622,300	16,214,113	22,583,621	18,705,751	19,079,866	19,361,463	19,266,849
Total Revenues	21,410,998	19,698,732	20,716,018	26,896,297	22,497,486	22,875,393	23,148,126	23,054,823
Expenditures								
Salaries	11,278,708	10,731,221	10,740,219	11,171,810	10,685,771	10,706,457	10,714,479	10,693,775
Employee Benefits	5,603,406	5,216,897	5,281,352	5,832,415	5,462,428	5,470,740	5,477,691	5,466,519
Purchased Services	1,645,524	1,506,104	2,013,622	4,006,975	2,950,598	2,968,351	3,177,938	3,190,896
Supplies	3,190,212	1,705,843	3,423,693	5,535,062	2,828,565	2,880,851	3,071,135	3,088,957
Property	13,095	5,195	30,938	32,711	30,609	29,000	29,803	33,000
Debt Service & Miscellaneous	154,907	99,174	100,599	167,403	112,925	113,038	113,151	113,264
Total Expenditures	21,885,852	19,264,434	21,590,423	26,746,376	22,070,896	22,168,437	22,584,197	22,586,411
Other Sources of Funds	3,588,260	1,587,312	1,000,000	1,000,000	1,000,000	1,500,000	1,200,000	1,250,000
Other Uses of Funds	(1,383,260)	(1,247,929)	(1,458,442)	(1,960,258)	(1,635,590)	(1,663,041)	(1,690,139)	(1,676,086)
Total Other Sources (Uses)	2,205,000	339,383	(458,442)	(960,258)	(635,590)	(163,041)	(490,139)	(426,086)
Net Change in Fund Balance	1,730,146	773,681	(1,332,847)	(810,337)	(209,000)	543,915	73,790	42,326
Fund Balance								
Beginning	310,739	2,040,885	2,814,566	1,481,719	671,382	462,382	1,006,297	1,080,087
Ending Fund Balance								
Assigned	2,040,885	2,814,566	1,481,719	671,382	462,382	1,006,297	1,080,087	1,122,413
Total Ending Fund Balance	\$2,040,885	\$2,814,566	\$1,481,719	\$ 671,382	\$ 462,382	\$ 1,006,297	\$ 1,080,087	\$ 1,122,413

- Revenues from Special Revenue Funds are budgeted to decrease in 2019-2020.
- 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 Education Excellence Fund and the Textbooks and Materials 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 and Technical, Gifted and Talented, 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 remains 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 (TRSL) or Louisiana School Employees' Retirement System (LSERS). 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.

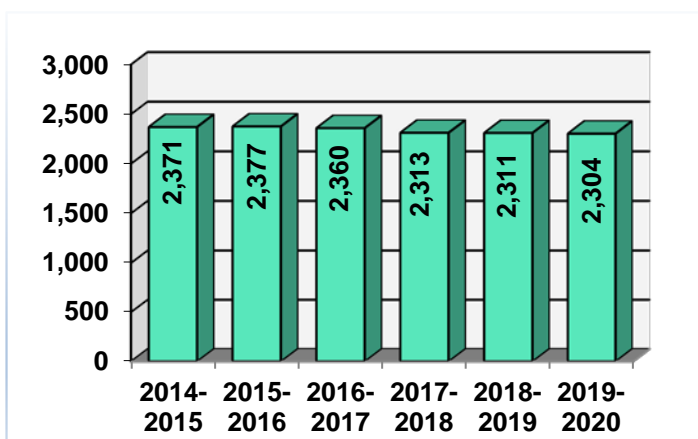
Programs such as Title I, which assists low socio-economic students and schools, or IDEA which helps to pay for additional costs of educating students with special needs, are necessary to provide much needed services to certain students. Additionally, Louisiana funds grants for programs such as the Pre-K 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 one of the largest employers in Terrebonne Parish, with 2,304 full-time and part-time employees.

Personnel staffing is adjusted 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 2019/2020 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.

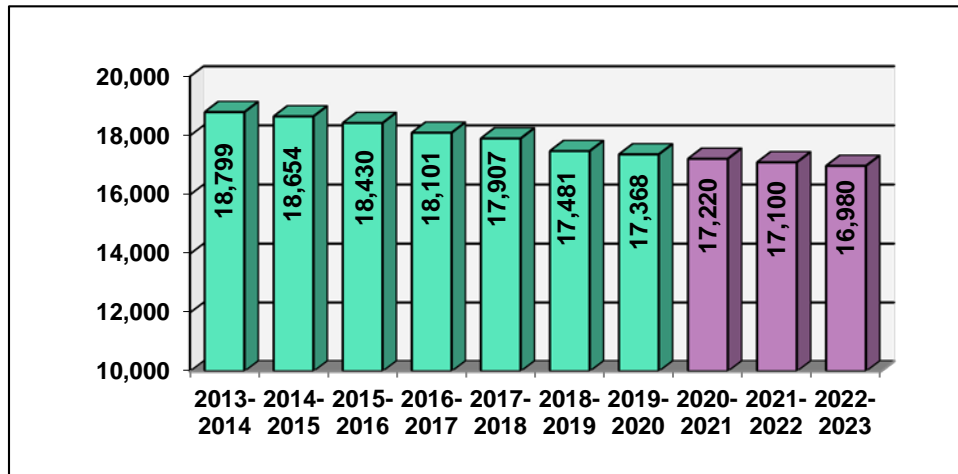
In alignment with the school district's priority of continued student achievement, approximately 75% of total employees are classified as instructional, such as teachers, school administrators, school nurses, librarians, and guidance counselors. Approximately 25% are considered non-instructional employees,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

Student Enrollment Trends

Total projected student enrollment for the 2019/2020 school year is 17,368. The estimated enrollment includes 16,557 students in Kindergarten through 12th grade and 811 four-year old students. This estimation is based on the actual student count on February 1, 2019.

For the past several years, enrollment in grades Pre-Kindergarten through 12 in Terrebonne Parish schools has continued to decline. The initial student count projection shows a further decrease in student enrollment for 2019/2020.

The graph illustrates student enrollment for students in Pre-Kindergarten through 12th grade for the past several years with an estimate for 2019/2020. 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 years.

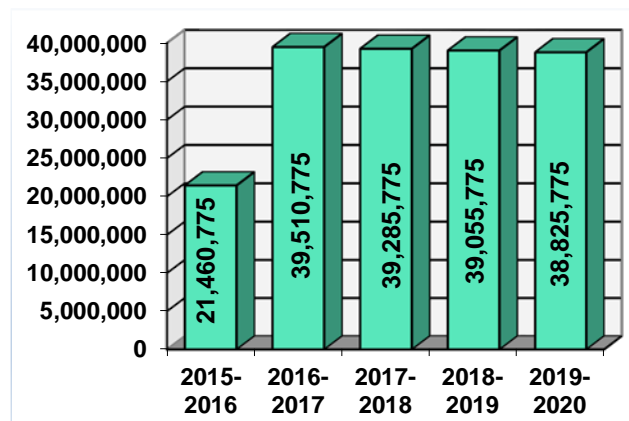


Changes in Debt

The Terrebonne Parish School Board currently has debt outstanding for zero-interest bonds issued through the Qualified School Construction Bond (QSCB) program, as well as Limited Tax Revenue Bonds. The three QSCB issues were combined to build a 9th Grade Academy at H. L. Bourgeois High School and to construct Grand Caillou Middle School’s new campus.

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, 2020.

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 twelve 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 2018–2019.

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



A handwritten signature in black ink, reading 'T E Wohlleber'.

Thomas E. Wohlleber, CSRM
President

A handwritten signature in black ink, reading 'Siobhán McMahon'.

Siobhán McMahon, CAE
Chief Operating Officer

Terrebonne Parish School Board
Introductory Section
Fiscal Year 2019/2020

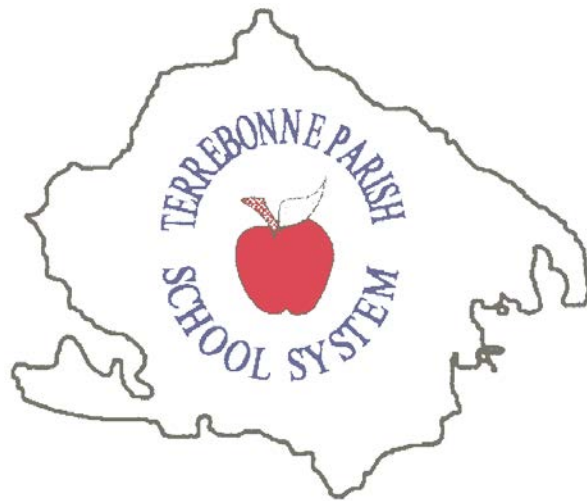
Elected School Board Members

District 1	Michael LaGarde
District 2	Gregory Harding
District 3	Matthew J. Ford
District 4	Debi Benoit, President
District 5	Stacy V. Solet, Vice President
District 6	Clyde F. Hamner
District 7	Roger Dale DeHart
District 8	MayBelle Trahan, Ed. D.
District 9	Dane Voisin

Terrebonne Parish School Board
Introductory Section
Fiscal Year 2019/2020

Management Staff

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



BUDGET ADOPTION RESOLUTION MOTION

Fiscal Year 2019/2020 Operating Budget

The Committee recommends that the Board adopt the following Budget Adoption Resolution, which provides for adopting the General Operating Fund, 1 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 2019/2020 fiscal year.

**TERREBONNE PARISH SCHOOL BOARD
BUDGET ADOPTION RESOLUTION**

RESOLUTION NO. ____

Resolution adopting operating budgets for the fiscal year beginning July 1, 2019, and ending June 30, 2020.

BE IT RESOLVED by the Terrebonne Parish School Board that:

1. The Operating Budgets for the General Operating, 1 Cent Sales Tax, 1/2 Cent Sales Tax, 3/4 Cent Sales Tax, Child Nutrition Program and various Special Revenue Funds for the 2019/2020 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. 1 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 2019/2020

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 35 schools serving Pre-K through 12th grade students, including 19 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 2019/2020, Terrebonne Parish expects to educate approximately 17,368 students in Pre-K through 12th grade.



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

Terrebonne Parish School Board is one of the largest employers 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 2019/2020

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 I, 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: The District Performance Score will grow at least 5 points from the 2017/2018 score.

Goal 2: Students will enter Kindergarten ready to learn

- 68% 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 2019/2020

Goal 3: 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 4: Students will be proficient (Basic or above) on state assessments in English Language Arts, Math, and Social Studies in Grades 3-8.

- Percentage of students scoring proficient or above on Spring 2018 state testing (LEAP 2025)

Grade	ELA	Math	Social Studies
3	51	47	30
4	49	42	26
5	51	34	26
6	44	36	26
7	46	24	31
8	53	30	38

Goal 5: 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 I, and U.S. History

- English I – 61%
- English II – 50%
- English III – 83%
- Algebra I – 50%
- Geometry – 46%
- Biology I – 65%
- U.S. History – 37%

Goal 6: Students will be proficient on ACT (composite score of 18 or higher) and/or Work Keys (composite of Silver or higher).

- ACT District Composite – 19
- The Work Keys – 18%

Goal 7: 90% of students will graduate on time

- District Graduation Rate – 82.4%

Goal 8: Students will enroll in post-secondary education or graduate workforce-ready with college credit and/or Industry Based Credentials (IBC)

- Students earning credentials – 46.5%

Terrebonne Parish School Board
Organizational Section
Fiscal Year 2019/2020

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 2019/2020
Financial	\$2,199,967
Instructional	\$130,611,284

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 per-pupil funding level through the MFP for 2019/2020 is again expected to remain unchanged. Although BESE proposed an increase in funding, the formula was not approved by the Legislature.

Locally, 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.

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 2019/2020 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 change only slightly in 2019/2020.

Terrebonne Parish School Board
Organizational Section
Fiscal Year 2019/2020

Fund Classifications

The Terrebonne Parish School District accounting methods and structure meet the requirements as outlined in the *Louisiana Accounting and Uniform Governmental Handbook (LAUGH)* 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
1 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 and 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 2019/2020

Classification of Revenues and 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 48% 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 2019/2020

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. 1 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-three 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 2019/2020

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, 1 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, 1 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 (LAUGH) 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 2019/2020

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 July 2019. 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 2019/2020

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 2019/2020

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 a member of the Management Staff 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 Superintendent for consideration of funding.

Because the average age of the school and administrative buildings in the school system is over 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 1 Cent Sales Tax Fund dedicated for that purpose and/or the General Operating Fund. In 1996, a 1 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 2019/2020

Ongoing Projects

One construction project is currently in progress. 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. Southdown Elementary School will re-open with the 2019/2020 school year.

In August, 2018, the Board approved the construction of an additional wing at Mulberry Elementary School, which will include classroom space, a cafeteria, a library, and administrative office space. The addition may be funded through the future issuance of bonds. This project is in the beginning stages of planning, with an unspecified construction begin date.

Process for Preparing, Reviewing and 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 and 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 and Adoption of the Budget

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

Terrebonne Parish School Board
Organizational Section
Fiscal Year 2019/2020

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.

2019/2020 Budget Schedule

February 2019	Supervisor of Personnel met with school Principals to discuss staffing needs for the upcoming school year. Principals also discuss the repair and/or upgrade needs of their school buildings.
February 27 and 28, 2019	The Superintendent and Finance Staff met with all Supervisors and Department Heads to discuss the upcoming budget and determine the needs of their respective areas.
March 1 – May 20, 2019	Finance Staff completed projections for revenues and expenditures and prepared budget documents for presentation to the School Board.
May 21, 2019	The Proposed Operating Budget is presented to the Finance Committee of the School Board for receipt. The Superintendent gives a summary of the budget.
May 22, 2019	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.
June 3 – June 5, 2019	Board Member in-services are held to inform Board Members of the details of the proposed budget, and to allow Board Members to ask questions or make suggestions.
June 5, 2019	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.
June 18, 2019	The Budget Adoption Resolution and Proposed Operating Budget are presented to the Finance Committee of the School Board for approval.
July 2, 2019	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 2019/2020

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

Each Supervisor or Department Head is able to view and/or print financial information for his or her own specific area of supervision at any time. Monthly financial statement are provided to the Finance Committee of the Board at its monthly meeting.

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 2019/2020

Salary Schedules

All salaries paid to employees are determined through established Board approved salary schedules. Adjustments to salary schedules are made through Board action when necessary. The 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 – Michael LaGarde	District 6 – Clyde F. Hamner
District 2 – Gregory Harding	District 7 – Roger Dale DeHart
District 3 – Matthew Ford	District 8 – MayBelle Trahan, Ed. D.
District 4 – Debi Benoit, President	District 9 – Dane Voisin
District 5 – Stacy V. Solet, Vice President	

Management Staff

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

**Terrebonne Parish School System
Condensed Table of Organization
July 1, 2019**

CITIZENRY



**Terrebonne Parish
School Board**

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**

**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 2019/2020

Points of Interest

1. The estimate for MFP revenues for 2019/2020 reflects the same level of per-pupil funding as the 2018/2019 MFP, adjusted for projected enrollment.
2. Sales Tax revenues are budgeted to be 1% higher than the 2018/2019 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 26.0% for 2019/2020. (Total cost \$21,035,329 district-wide)
5. The Louisiana School Employees' Retirement System (LSERS) employer contribution rate will be 29.4% for 2019/2020. (Total cost \$2,321,302 district-wide)
6. Total Health Insurance employer costs are approximately \$33,221,500.
7. Workers' Compensation Rates are budgeted to remain the same as the 2018/2019 rates.
8. Total budgeted Salaries and Benefits are \$157,671,556, which is 84% of total expenditures.
9. The Indirect Cost Rate for Special Revenue Funds for 2019/2020 is 9.9575%, which generates approximately \$1,600,000 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. Seven 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. An adjustment was made in the salary tables in the Maintenance Department.
 - a. General Maintenance Helper was renamed to General Maintenance Technician

Terrebonne Parish School Board
Financial Section
Fiscal Year 2019/2020

- b. The General Maintenance Technician salary scale was expanded to include General Maintenance Technician II and General Maintenance Technician I.
- c. Salary tables for certain skilled laborers (Licensed Electrician, Licensed Plumber, Licensed Master Plumber, and HVAC Technician) were expanded to include Level III, Level II, and Level I salaries within these job categories.

13. A \$4,000,000 transfer from the General Operating Fund to the Building Fund is budgeted to fund future capital and building projects.

**Terrebonne Parish School Board
Budget Summary of All Funds
Fiscal Year 2019/2020**

	<u>General Operating Fund</u>	<u>Child Nutrition Program Fund</u>	<u>1 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	\$18,471,988	\$690,280	\$21,941,707	\$10,543,835	\$16,790,500	\$404,131	\$68,842,441
State Sources	90,717,021	135,834	0	0	0	3,387,604	94,240,459
Federal Sources	0	8,817,973	0	0	0	18,705,751	27,523,724
Total Revenues	109,189,009	9,644,087	21,941,707	10,543,835	16,790,500	22,497,486	190,606,624
Expenditures							
Salaries	64,456,489	2,814,198	11,898,242	8,366,877	0	10,685,771	98,221,577
Employee Benefits	46,681,401	1,979,764	3,315,933	2,010,453	0	5,462,428	59,449,979
Services	8,234,333	816,111	1,458,179	81,870	595,594	2,950,598	14,136,685
Supplies	5,165,787	3,725,693	420,747	0	2,017,318	2,828,565	14,158,110
Property	30,825	591,500	106,890	0	0	30,609	759,824
Debt Service & Miscellaneous	0	0	142,020	0	15,500	112,925	270,445
Total Expenditures	124,568,835	9,927,266	17,342,011	10,459,200	2,628,412	22,070,896	186,996,620
Other Financing Sources (Uses)							
Other Sources of Funds	16,988,030	357,792	0	0	0	1,000,000	18,345,822
Other Uses of Funds	(6,926,141)	0	(4,169,672)	0	(13,341,024)	(1,635,590)	(26,072,427)
Total Other Financing Sources (Uses)	10,061,889	357,792	(4,169,672)	0	(13,341,024)	(635,590)	(7,726,605)
Net Change in Fund Balance	(5,317,937)	74,613	430,024	84,635	821,064	(209,000)	(4,116,601)
Beginning Fund Balance	15,478,852	1,664,837	5,144,412	5,079,854	2,170,904	671,382	30,210,241
Ending Fund Balance							
Nonspendable	0	1,739,450	0	0	0	0	1,739,450
Restricted	0	0	5,574,436	5,164,489	2,725,173	0	13,464,098
Committed	0	0	0	0	266,795	0	266,795
Assigned	0	0	0	0	0	462,382	462,382
Unassigned	10,160,915	0	0	0	0	0	10,160,915
Total Ending Fund Balance	\$ 10,160,915	\$ 1,739,450	\$ 5,574,436	\$ 5,164,489	\$ 2,991,968	\$ 462,382	\$ 26,093,640

**Terrebonne Parish School Board
General Operating Fund
Fiscal Year 2019/2020**

	Actual Rev & Exp thru <u>February 2019</u>	Estimates Thru <u>June 2019</u>	Final Budget <u>2018/2019</u>	Budget <u>2019/2020</u>	% <u>Change</u>
Revenues					
Local Revenues	\$14,691,774	\$4,086,837	\$18,778,611	\$18,471,988	-1.63%
State Revenues	<u>62,885,453</u>	<u>30,549,156</u>	<u>93,434,609</u>	<u>90,717,021</u>	<u>-2.91%</u>
Total Revenues	77,577,227	34,635,993	112,213,220	109,189,009	-2.70%
Expenditures					
Regular Programs	26,801,007	22,749,979	49,550,986	49,678,955	0.26%
Special Education Programs	7,980,706	7,480,890	15,461,596	15,476,078	0.09%
Career & Technical Education	1,609,684	1,282,371	2,892,055	2,931,379	1.36%
Other Instructional Programs	2,033,145	2,078,193	4,111,338	4,031,773	-1.94%
Special Programs	688,592	419,181	1,107,773	1,103,064	-0.43%
Adult Education & Literacy Programs	44,290	32,774	77,064	77,134	0.09%
Pupil Support Services	3,977,789	3,224,047	7,201,836	7,264,519	0.87%
Instructional Support Services	2,845,308	2,283,878	5,129,186	5,393,587	5.15%
General Administration	1,145,227	418,640	1,563,867	1,571,931	0.52%
School Administration	4,783,457	4,120,149	8,903,606	8,707,403	-2.20%
Business Services	1,142,951	786,118	1,929,069	1,897,514	-1.64%
Maintenance of Plant	7,830,348	5,641,515	13,471,863	13,935,569	3.44%
Student Transportation Services	6,041,220	3,933,700	9,974,920	10,128,650	1.54%
Central Services	904,658	460,659	1,365,317	1,304,653	-4.44%
Food Service Operations	<u>706,053</u>	<u>357,454</u>	<u>1,063,507</u>	<u>1,066,626</u>	<u>0.29%</u>
Total Expenditures	68,534,435	55,269,548	123,803,983	124,568,835	0.62%
Other Financing Sources (Uses)					
Other Sources of Funds	7,518,167	8,536,842	16,055,009	16,988,030	5.81%
Other Uses of Funds	<u>(1,064,066)</u>	<u>(4,823,002)</u>	<u>(5,887,068)</u>	<u>(6,926,141)</u>	<u>17.65%</u>
Total Other Financing Sources (Uses)	6,454,101	3,713,840	10,167,941	10,061,889	-1.04%
Net Change in Fund Balance	15,496,893	(16,919,715)	(1,422,822)	(5,317,937)	273.76%
Beginning Fund Balance	<u>16,901,674</u>	<u>16,901,674</u>	<u>16,901,674</u>	<u>15,478,852</u>	<u>-8.42%</u>
Ending Fund Balance	<u>\$32,398,567</u>	<u>(\$18,041)</u>	<u>\$15,478,852</u>	<u>\$10,160,915</u>	<u>-34.36%</u>

**Terrebonne Parish School Board
Child Nutrition Program Fund
Fiscal Year 2019/2020**

	Actual Rev & Exp thru <u>February 2019</u>	Estimates Thru <u>June 2019</u>	Final Budget <u>2018/2019</u>	Budget <u>2019/2020</u>	% <u>Change</u>
Revenues					
Local Revenues	\$413,355	\$276,925	\$690,280	\$690,280	0.00%
State Revenues	96,876	38,958	135,834	135,834	0.00%
Federal Revenues	<u>5,390,427</u>	<u>3,474,914</u>	<u>8,865,341</u>	<u>8,817,973</u>	<u>-0.53%</u>
Total Revenues	5,900,658	3,790,797	9,691,455	9,644,087	-0.49%
Expenditures					
Food Service Operations	<u>4,736,751</u>	<u>6,174,629</u>	<u>10,911,380</u>	<u>9,927,266</u>	<u>-9.02%</u>
Total Expenditures	4,736,751	6,174,629	10,911,380	9,927,266	-9.02%
Other Financing Sources (Uses)					
Other Sources of Funds	<u>193,037</u>	<u>158,631</u>	<u>351,668</u>	<u>357,792</u>	<u>1.74%</u>
Total Other Financing Sources	193,037	158,631	351,668	357,792	1.74%
Net Change in Fund Balance	1,356,944	(2,225,201)	(868,257)	74,613	-108.59%
Beginning Fund Balance	2,533,094	2,533,094	2,533,094	1,664,837	-34.28%
Ending Fund Balance					
Nonspendable	<u>3,890,038</u>	<u>307,893</u>	<u>1,664,837</u>	<u>1,739,450</u>	<u>4.48%</u>
Ending Fund Balance, Nonspendable	<u>\$3,890,038</u>	<u>\$307,893</u>	<u>\$1,664,837</u>	<u>\$1,739,450</u>	<u>4.48%</u>

**Terrebonne Parish School Board
1 Cent Sales Tax Fund
Fiscal Year 2019/2020**

	Actual Rev & Exp thru <u>February 2019</u>	Estimates Thru <u>June 2019</u>	Final Budget <u>2018/2019</u>	Budget <u>2019/2020</u>	% <u>Change</u>
Revenues					
Local Revenues	<u>\$11,091,428</u>	<u>\$10,624,316</u>	<u>\$21,715,744</u>	<u>\$21,941,707</u>	<u>1.04%</u>
Total Revenues	11,091,428	10,624,316	21,715,744	21,941,707	1.04%
Expenditures					
Regular Programs	4,847,285	3,512,591	8,359,876	6,963,045	-16.71%
Special Education Programs	1,251,628	1,064,379	2,316,007	2,031,952	-12.26%
Career & Technical Education	229,289	170,608	399,897	348,571	-12.83%
Other Instructional Programs	244,811	198,873	443,684	390,543	-11.98%
Special Programs	637,095	509,632	1,146,727	963,809	-15.95%
Adult Education & Literacy Program	24,211	19,038	43,249	37,967	-12.21%
Pupil Support Services	704,957	504,016	1,208,973	1,104,978	-8.60%
Instructional Support Services	626,768	419,765	1,046,533	944,589	-9.74%
General Administration	100,710	120,930	221,640	226,884	2.37%
School Administration	559,517	452,578	1,012,095	871,619	-13.88%
Business Services	143,109	115,781	258,890	197,173	-23.84%
Maintenance of Plant	653,075	300,399	953,474	863,274	-9.46%
Student Transportation Services	504,608	391,596	896,204	796,371	-11.14%
Central Services	568,467	161,431	729,898	684,589	-6.21%
Food Service Operations	479,150	400,055	879,205	777,252	-11.60%
Debt Service	<u>96,785</u>	<u>45,215</u>	<u>142,000</u>	<u>139,395</u>	<u>-1.83%</u>
Total Expenditures	11,671,465	8,386,887	20,058,352	17,342,011	-13.54%
Other Financing Sources (Uses)					
Other Uses of Funds	<u>(1,885,719)</u>	<u>(2,314,281)</u>	<u>(4,200,000)</u>	<u>(4,169,672)</u>	<u>-0.72%</u>
Total Other Sources (Uses)	(1,885,719)	(2,314,281)	(4,200,000)	(4,169,672)	-0.72%
Net Change in Fund Balance	(2,465,756)	(76,852)	(2,542,608)	430,024	-116.91%
Beginning Fund Balance	<u>7,687,020</u>	<u>7,687,020</u>	<u>7,687,020</u>	<u>5,144,412</u>	<u>-33.08%</u>
Ending Fund Balance, Restricted	<u>\$5,221,264</u>	<u>\$7,610,168</u>	<u>\$5,144,412</u>	<u>\$5,574,436</u>	<u>8.36%</u>

Terrebonne Parish School Board
1/2 Cent Sales Tax Fund (2014)
Fiscal Year 2019/2020

	Actual Rev & Exp thru <u>February 2019</u>	Estimates Thru <u>June 2019</u>	Final Budget <u>2018/2019</u>	Budget <u>2019/2020</u>	% <u>Change</u>
Revenues					
Local Revenues	<u>\$5,536,072</u>	<u>\$4,888,963</u>	<u>\$10,425,035</u>	<u>\$10,543,835</u>	<u>1.14%</u>
Total Revenues	5,536,072	4,888,963	10,425,035	10,543,835	1.14%
Expenditures					
Regular Programs	1,894,651	1,866,791	3,761,442	4,465,244	18.71%
Special Education Programs	566,204	618,384	1,184,588	1,345,522	13.59%
Career & Technical Education	108,829	107,349	216,178	268,682	24.29%
Other Instructional Programs	116,449	130,724	247,173	293,121	18.59%
Special Programs	284,421	292,624	577,045	606,001	5.02%
Adult Education & Literacy Programs	10,285	10,265	20,550	20,443	-0.52%
Pupil Support Services	330,158	328,833	658,991	739,793	12.26%
Instructional Support Services	268,568	252,153	520,721	586,621	12.66%
General Administration	50,498	48,592	99,090	102,264	3.20%
School Administration	238,335	244,682	483,017	539,859	11.77%
Business Services	60,517	48,447	108,964	105,280	-3.38%
Maintenance of Plant	232,014	138,492	370,506	400,995	8.23%
Student Transportation Services	241,991	245,843	487,834	499,218	2.33%
Central Services	44,600	27,005	71,605	73,460	2.59%
Food Service Operations	<u>191,422</u>	<u>197,564</u>	<u>388,986</u>	<u>412,697</u>	<u>6.10%</u>
Total Expenditures	4,638,942	4,557,748	9,196,690	10,459,200	13.73%
Net Change in Fund Balance	897,130	331,215	1,228,345	84,635	-93.11%
Beginning Fund Balance	<u>3,851,509</u>	<u>3,851,509</u>	<u>3,851,509</u>	<u>5,079,854</u>	<u>31.89%</u>
Ending Fund Balance, Restricted	<u>\$4,748,639</u>	<u>\$4,182,724</u>	<u>\$5,079,854</u>	<u>\$5,164,489</u>	<u>1.67%</u>

Terrebonne Parish School Board
3/4 Cent Sales Tax Fund
Fiscal Year 2019/2020

	Actual Rev & Exp thru <u>February 2019</u>	Estimates Thru <u>June 2019</u>	Final Budget <u>2018/2019</u>	Budget <u>2019/2020</u>	% <u>Change</u>
Revenues					
Local Revenues	<u>\$9,533,394</u>	<u>\$7,091,606</u>	<u>\$16,625,000</u>	<u>\$16,790,500</u>	<u>1.00%</u>
Total Revenues	9,533,394	7,091,606	16,625,000	16,790,500	1.00%
Expenditures					
Regular Programs	1,279,893	1,339,658	2,619,551	2,153,858	-17.78%
Special Education Programs	3,357	24,967	28,324	24,050	-15.09%
Career & Technical Education	23,276	118,212	141,488	75,180	-46.86%
Other Instructional Programs	81,451	140,941	222,392	113,815	-48.82%
Adult Education & Literacy Programs	0	1,600	1,600	1,600	0.00%
Pupil Support Services	5,021	479	5,500	5,500	0.00%
Instructional Support Services	84,527	184,545	269,072	106,440	-60.44%
General Administration	65,064	66,716	131,780	132,969	0.90%
School Administration	<u>9,000</u>	<u>6,000</u>	<u>15,000</u>	<u>15,000</u>	<u>0.00%</u>
Total Expenditures	1,551,589	1,883,118	3,434,707	2,628,412	-23.47%
Other Financing Sources (Uses)					
Other Uses of Funds	<u>(6,607,928)</u>	<u>(6,601,648)</u>	<u>(13,209,576)</u>	<u>(13,341,024)</u>	<u>1.00%</u>
Total Other Financing Sources (Uses)	(6,607,928)	(6,601,648)	(13,209,576)	(13,341,024)	1.00%
Net Change in Fund Balance	1,373,877	(1,393,160)	(19,283)	821,064	-4357.97%
Beginning Fund Balance	2,190,187	2,190,187	2,190,187	2,170,904	-0.88%
Ending Fund Balance, Restricted	3,327,270	560,232	1,934,109	2,725,173	40.90%
Ending Fund Balance, Committed	<u>236,795</u>	<u>236,795</u>	<u>236,795</u>	<u>266,795</u>	<u>12.67%</u>
Total Ending Fund Balance	<u>\$3,564,065</u>	<u>\$797,027</u>	<u>\$2,170,904</u>	<u>\$2,991,968</u>	<u>37.82%</u>

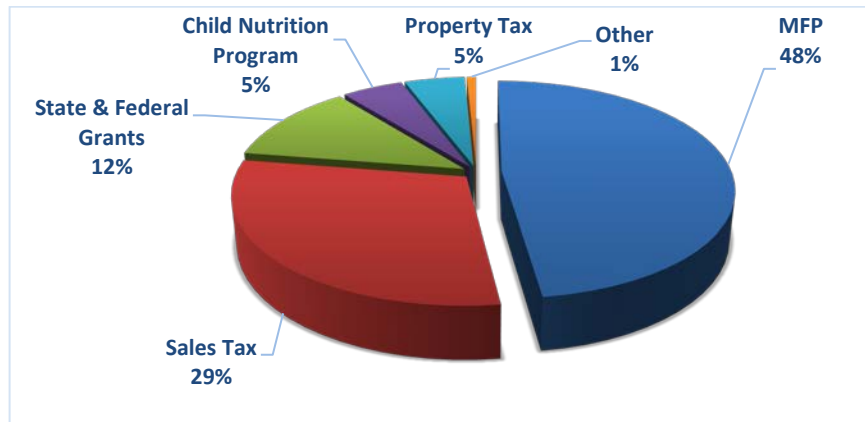
**Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2019/2020**

	Actual Rev & Exp thru <u>February 2019</u>	Estimates Thru <u>June 2019</u>	Final Budget <u>2018/2019</u>	Budget <u>2019/2020</u>	% <u>Change</u>
Revenues					
Local Revenues	\$450,513	(\$3,807)	\$446,706	\$404,131	-9.5%
State Revenues	0	3,865,970	3,865,970	3,387,604	-12.4%
Federal Revenues	<u>9,776,579</u>	<u>12,807,042</u>	<u>22,583,621</u>	<u>18,705,751</u>	<u>-17.2%</u>
Total Revenues	10,227,092	16,669,205	26,896,297	22,497,486	-16.4%
Expenditures					
Regular Programs	665,561	2,633,772	3,299,333	2,368,281	-28.2%
Special Education Programs	488,176	712,021	1,200,197	234,294	-80.5%
Career & Technical Programs	282,054	372,772	654,826	670,950	2.5%
Other Instructional Programs	458,562	451,445	910,007	983,243	8.0%
Special Programs	4,768,309	4,740,849	9,509,158	8,143,980	-14.4%
Adult Education & Literacy Programs	358,427	303,693	662,120	660,121	-0.3%
Pupil Support Services	1,340,947	1,923,299	3,264,246	3,290,913	0.8%
Instructional Support Services	2,565,945	3,634,448	6,200,393	4,711,689	-24.0%
General Administration	4,049	14,884	18,933	16,748	-11.5%
School Administration	111,645	24,832	136,477	95,853	-29.8%
Maintenance of Plant	9,737	(8,457)	1,280	1,280	0.0%
Student Transportation Services	435,562	453,544	889,106	893,244	0.5%
Central Services	240	60	300	300	0.0%
Food Services Operations	<u>2,708</u>	<u>(2,708)</u>	<u>0</u>	<u>0</u>	<u>0.0%</u>
Total Expenditures	11,491,922	15,254,454	26,746,376	22,070,896	-17.5%
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>(860,551)</u>	<u>(1,099,707)</u>	<u>(1,960,258)</u>	<u>(1,635,590)</u>	<u>-16.6%</u>
Total Other Sources (Uses)	<u>(360,551)</u>	<u>(599,707)</u>	<u>(960,258)</u>	<u>(635,590)</u>	<u>-33.8%</u>
Net Change in Fund Balance	(1,625,381)	815,044	(810,337)	(209,000)	-74.2%
Beginning Fund Balance	<u>1,481,719</u>	<u>1,481,719</u>	<u>1,481,719</u>	<u>671,382</u>	<u>-54.7%</u>
Ending Fund Balance, Assigned	<u>(\$143,662)</u>	<u>\$2,296,763</u>	<u>\$671,382</u>	<u>\$462,382</u>	<u>-31.1%</u>

Terrebonne Parish School Board
Financial Section
Fiscal Year 2019/2020

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 \$91.3 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 \$56.4 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 1 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 \$22.5 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 \$9.6 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 \$8.4 million, generated from 9.27 mills.

Other

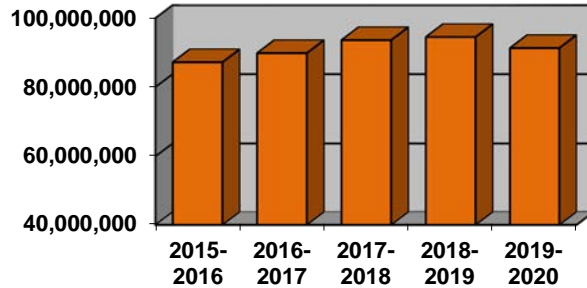
Other Revenues include earnings on investments and earnings on school lands.

Terrebonne Parish School Board
Financial Section
Fiscal Year 2019/2020

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 2018/2019 budget and proposed revenues for fiscal year 2019/2020, based on information and projections received from the State Department of Education.

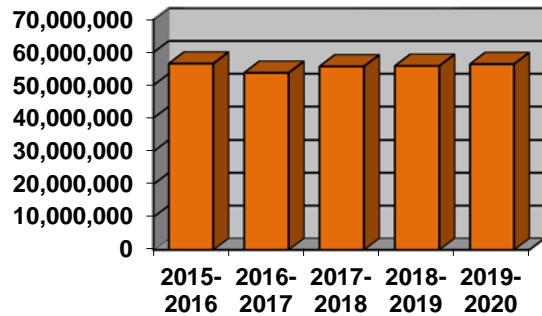


The MFP formula that was proposed by BESE for fiscal year 2019/2020 included a 1.375% increase in the base per-pupil amount from the 2018/2019 formula, however that formula was not approved by the Legislature, resulting in funding at the same per-pupil rate as the prior year. There are no other significant changes from the 2018/2019 formula. MFP revenues are estimated to be \$91,286,867.

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 1 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 and Benefits, Plant Operation and Maintenance and Instructional Programs.

The 1 Cent Sales Tax was passed in 1996. The collections are accounted for in the 1 Cent Sales Tax Fund. The sales tax is dedicated for Salaries and Benefits, Technology, and Capital and 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.

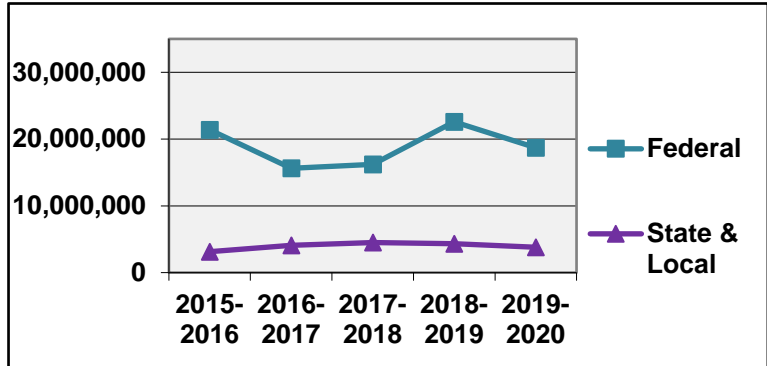
The chart illustrates the trend of sales tax revenue collections, for all four sales taxes, including revised

Terrebonne Parish School Board
Financial Section
Fiscal Year 2019/2020

budget estimates for 2018/2019 and projected revenues for 2019/2020. Sales Tax revenues are estimated to be \$56,446,988.

Special Revenue Funds Revenues

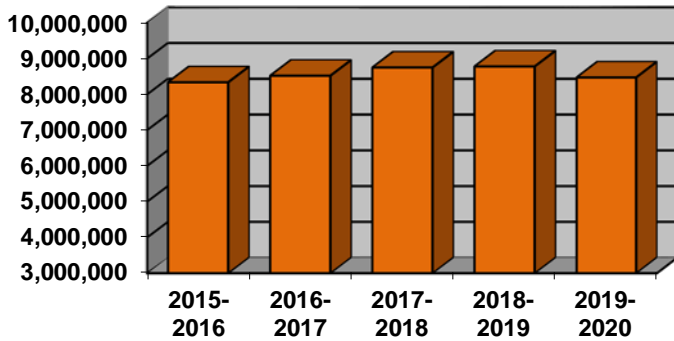
Special Revenue Funds are used to account for funds for which there is a specific purpose. All grants received by the Terrebonne Parish School Board are accounted for in a Special Revenue Fund.



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 December 31, 2020.

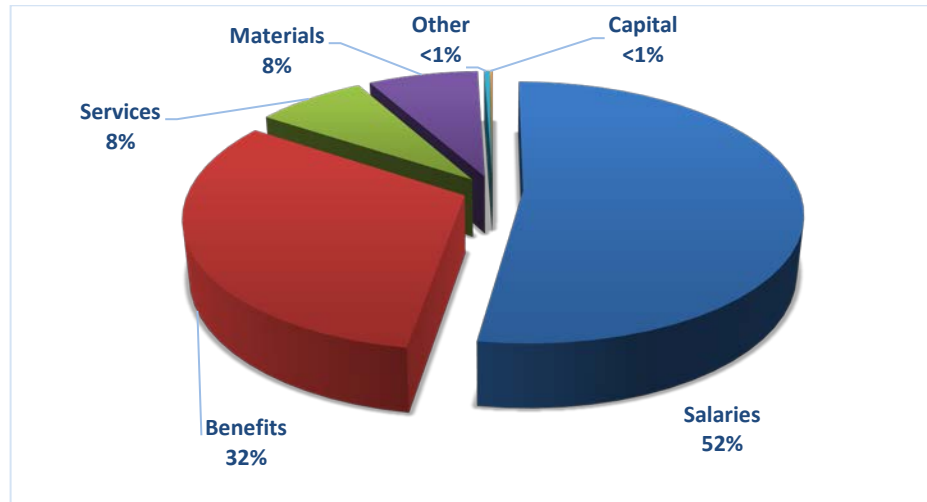
Terrebonne Parish School Board currently levies a total of 9.27 mills, which is the lowest property tax levy of all school systems in Louisiana, and well below the average of 43.6 mills levied by school systems across the state.

Property Tax revenues are estimated to be \$8,471,892.

Terrebonne Parish School Board
Financial Section
Fiscal Year 2019/2020

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, 1 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

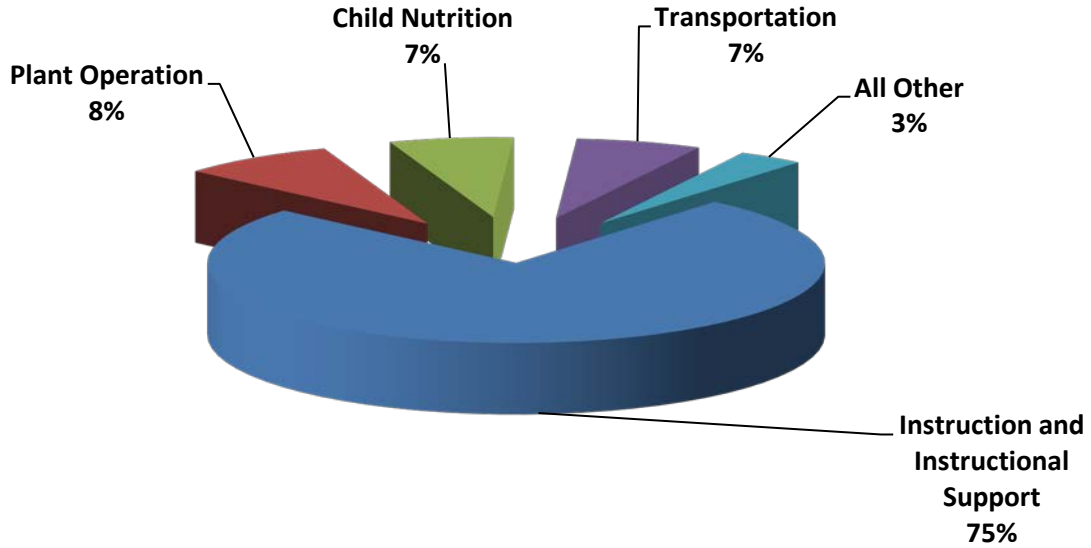
Capital expenditures include the purchase of all items with a cost of \$5,000 or more. Capital also includes any building or land improvements such as roof replacements, driveways and parking lots, and air conditioning or heating replacements.

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 2019/2020

Summary of Expenditures by Major Category



Instruction and Instructional Support

Areas included in Instruction and Support are: Regular Education, Special Education, Career and 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

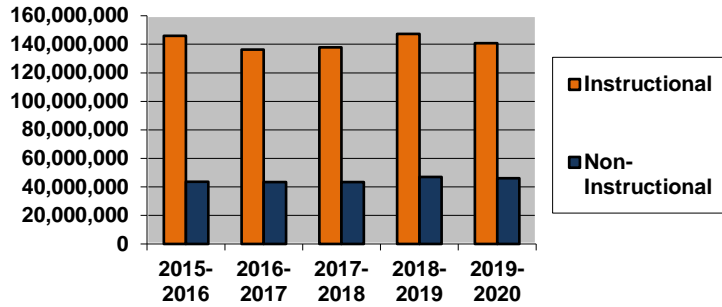
All Other

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

Terrebonne Parish School Board
Financial Section
Fiscal Year 2019/2020

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.

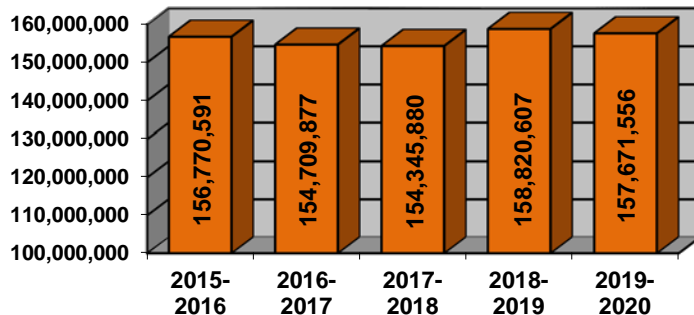
Instructional and Instructional Support expenditures include such areas as regular and special education, career and technical education, special programs, other instructional programs, counselors, librarians, and school administration.

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

Salaries and Benefits

The number of employees budgeted in Fiscal Year 2019/2020 is 2,304. 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 2018/2019 revised budget and the 2019/2020 original budget for salaries and benefits. The total budget for salaries and benefits for 2019/2020, for all funds, is \$157,671,556.

Terrebonne Parish School Board
Financial Section
Fiscal Year 2019/2020

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 2019/2020. The Southdown Elementary School building, built in 1951, was demolished in July 2016 and construction of a new building on the same site began in February 2017. The new school is scheduled to open with the 2019/2020 school year. The new Southdown Elementary School construction project is funded using Limited Tax Revenue Bonds issued in 2016 for a total of \$18,270,000. The total construction and demolition budget for the project is \$19,950,487.

The construction of an additional wing at Mulberry Elementary School was approved by the Board in August 2018. The project is in the beginning stages of planning, with no set date to begin construction. The project may be funded with a future bond issue.

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 school boards are allowed to issue debt such that any dedicated revenue stream must equal 1.5 times the amount of the annual debt service. Terrebonne Parish School District has a small amount of debt ceiling remaining under the 3.86 mills Constitutional Tax.

Debt payments for the Qualified School Construction Bonds is budgeted in the portion of the 1 Cent Sales Tax Fund that is dedicated for Capital and Construction.

Debt payments for the Limited Tax Revenue 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 2019/2020

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 1 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 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 Postemployment 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 postemployment benefits such as healthcare for retirees.

The accrued liability for postemployment 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 2019/2020

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.

Nonspendable – 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.

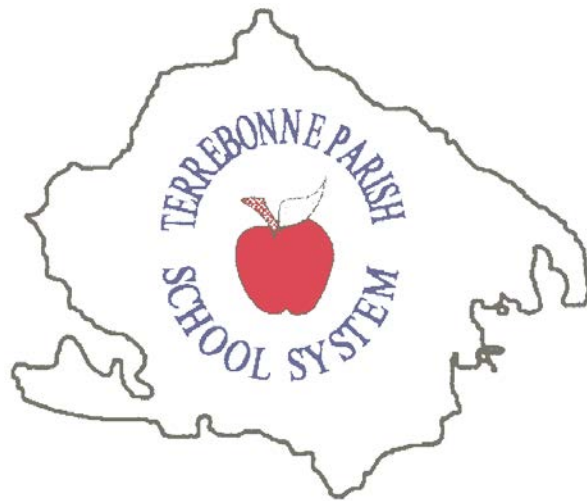
Committed – funds that are committed for specific purposes by formal action of the government's highest level of decision-making authority. These funds cannot be used for other purposes unless the government removes or changes the limitation by taking the same action it employed to impose the limitation.

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

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

A breakdown of the 2019/2020 Ending Fund Balance of all Governmental Funds, by Fund Balance Classifications, is as follows:

Fund Classification	Ending Balance at June 30, 2020
Nonspendable	\$1,739,450
Restricted	13,464,098
Committed	266,795
Assigned	462,382
Unassigned	10,160,915
Total Ending Fund Balance	\$26,093,640



Terrebonne Parish School Board
Changes in Personnel
Fiscal Year 2019/2020

Added and Closed Positions		
Added Positions		
<u>Instructional-Full-Time</u>		
1	SUPPORT (INCLUSION) TEACHER	GENERAL FUND
1	TALENTED TEACHER	GENERAL FUND
1	SECONDARY INSTRUMENTAL/VOCAL TEACHER	GENERAL FUND
3	GENERAL HEALTH SCHOOL NURSE	GENERAL FUND
1	ELA CONTENT LEADER	TITLE I FUND
1	MATH CONTENT LEADER	TITLE I FUND
7	INTERVENTION CONTENT LEADER	TITLE I FUND
1	INTERVENTION CONTENT LEADER	TITLE II FUND
1	504 FACILITATOR	IDEA FUND
17	TOTAL POSITIONS ADDED	
Closed Positions		
<u>Instructional-Full-Time</u>		
1	ELEMENTARY COMPUTER LAB TEACHER	GENERAL FUND
1	SELF-CONTAINED/RESOURCE TEACHER	GENERAL FUND
3	CLASS-SIZE REDUCTION TEACHER	TITLE I FUND
8	INTERVENTIONIST	TITLE I FUND
1	SOCIAL WORKER	IDEA FUND
<u>Non-Instructional-Full-Time</u>		
1	CARPENTER	GENERAL FUND
1	GENERAL MAINTENANCE TECHNICIAN	GENERAL FUND
1	CHILD NUTRITION CAFETERIA MANAGER	CHILD NUTRITION
<u>Instructional-Part-Time</u>		
2	PART-TIME SPECIAL ED TEACHER	GENERAL FUND
2	PART-TIME GIFTED TEACHER	GENERAL FUND
2	PART-TIME TALENTED TEACHER	GENERAL FUND
1	PART-TIME LIBRARIAN	GENERAL FUND
24	TOTAL POSITIONS CLOSED	

Terrebonne Parish School Board
 Changes in Personnel
 Fiscal Year 2019/2020

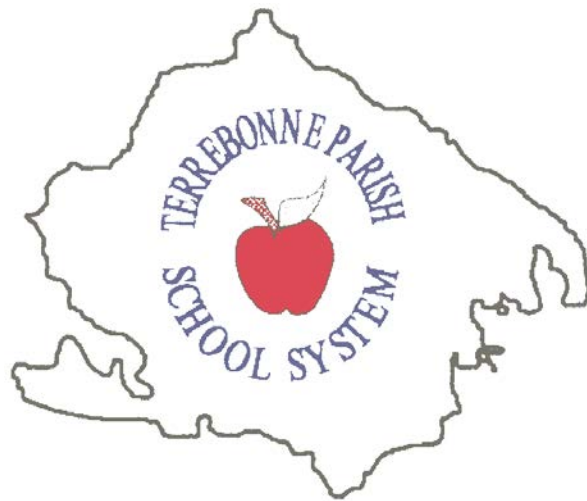
Changes in Funding Source			
	Position	FY19 Source Fund	FY20 Source Fund
9	PSYCHOLOGIST	GENERAL FUND	IDEA FUND
1	INSTRUCTIONAL COACH (formerly LEAD TEACHER)	GENERAL FUND	TITLE I FUND
6	INSTRUCTIONAL MENTOR (formerly INSTRUCTIONAL COACH)	IDEA FUND	GENERAL FUND
Renamed Positions			
GENERAL MAINTENANCE HELPER to GENERAL MAINTENANCE TECHNICIAN			

Terrebonne Parish School Board
Staffing - Full-Time Employees
Fiscal Year 2019/2020

FUND NUMBER	FUND NAME	BUDGET 2019/2020
110	GENERAL OPERATING FUND	1,770
142	MFP LEVEL 4 FUNDING	1
150	CHILD NUTRITION PROGRAM FUND	146
220	ESSA TITLE I FUND	91
230	ESSA TITLE I - MIGRANT EDUCATION	2
240	US DEPT. OF HEALTH AND HUMAN SERVICES - TANF	22
310	ESSA TITLE III FUND	2
370	ESSA TITLE II FUND	1
410	ESSA TITLE VII INDIAN EDUCATION FUND	15
490	FEDERAL ADULT EDUCATION FUND	1
510	EDUCATION EXCELLENCE FUND	8
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	67
760	SPECIAL EDUCATION - PL101-476 IDEA PRESCHOOL FUND	2
TOTAL FULL-TIME EMPLOYEES		2,179

Terrebonne Parish School Board
Staffing - Part-Time Employees
Fiscal Year 2019/2020

FUND NUMBER	FUND NAME	BUDGET 2019/2020
110	GENERAL OPERATING FUND	
	HOMEBOUND TEACHER	1
	NURSING ASSISTANT	30
	BOARD MEMBER	9
	SCHOOL CLERICAL	6
	COE WORKER	6
	CUSTODIAN	1
	<hr/> 53	
150	CHILD NUTRITION PROGRAM FUND	
	CAFETERIA WORKER	56
	SATELLITE DRIVER	1
	<hr/> 57	
220	ESSA TITLE I FUND	
	TEACHER	5
	CLERICAL	1
	<hr/> 6	
490	FEDERAL ADULT EDUCATION FUND	
	TEACHER	2
	PARAPROFESSIONAL	4
	<hr/> 6	
750	SPECIAL EDUCATION IDEA FUND	
	PARAPROFESSIONAL	2
	CLERICAL	1
	<hr/> 3	
TOTAL PART-TIME EMPLOYEES		<hr/> 125



General Operating Fund



**Terrebonne Parish School Board
General Operating Fund
Fiscal Year 2019/2020**

	2019/2020 Original Budget
<hr/>	
Revenues	
Local Revenues	\$18,471,988
State Revenues	<u>90,717,021</u>
Total Revenues	109,189,009
 Expenditures	
Salaries	64,456,489
Employee Benefits	46,681,401
Purchased Services	8,234,333
Supplies	5,165,787
Debt Service and Miscellaneous	<u>30,825</u>
Total Expenditures	124,568,835
 Other Financing Sources (Uses)	
Other Sources of Funds	16,988,030
Other Uses of Funds	<u>(6,926,141)</u>
Total Other Financing Sources (Uses)	10,061,889
 Net Change in Fund Balance	 (5,317,937)
 Fund Balance	
Beginning Fund Balance	15,478,852
 Ending Fund Balance	 <u>\$10,160,915</u>

**Terrebonne Parish School Board
General Operating Fund
Fiscal Year 2019/2020**

**2019/2020
Original
Budget**

Revenues

Local Revenues	\$18,471,988
State Revenues	<u>90,717,021</u>
Total Revenues	109,189,009

Expenditures

Instructional	73,298,383
Instructional Support Services	50,203,826
Operation of Non-Instructional Services	<u>1,066,626</u>
Total Expenditures	124,568,835

Other Financing Sources (Uses)

Other Sources of Funds	16,988,030
Other Uses of Funds	<u>(6,926,141)</u>
Total Other Financing Sources (Uses)	10,061,889

Net Change in Fund Balance	(5,317,937)
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Fund Balance

Beginning Fund Balance	15,478,852
Ending Fund Balance	<u>\$10,160,915</u>

**Terrebonne Parish School Board
General Operating Fund
Fiscal Year 2019/2020**

	<u>Actual</u> 2017/2018	<u>Revised</u> Budget 2018/2019	<u>Original</u> Budget 2019/2020
Revenues			
Local Revenues	\$18,279,702	\$18,778,611	\$18,471,988
State Revenues	<u>92,553,738</u>	<u>93,434,609</u>	<u>90,717,021</u>
Total Revenues	110,833,440	112,213,220	109,189,009
Expenditures			
Instructional	72,919,645	73,200,812	73,298,383
Instructional Support Services	48,291,104	49,539,664	50,203,826
Operation of Non-Instructional Services	<u>1,051,294</u>	<u>1,063,507</u>	<u>1,066,626</u>
Total Expenditures	122,262,043	123,803,983	124,568,835
Other Financing Sources (Uses)			
Other Sources of Funds	17,293,088	16,055,009	16,988,030
Other Uses of Funds	<u>(2,357,422)</u>	<u>(5,887,068)</u>	<u>(6,926,141)</u>
Total Other Financing Sources (Uses)	14,935,666	10,167,941	10,061,889
Net Change in Fund Balance	3,507,063	(1,422,822)	(5,317,937)
Fund Balance			
Beginning Fund Balance	13,394,611	16,901,674	15,478,852
Ending Fund Balance	<u>\$16,901,674</u>	<u>\$15,478,852</u>	<u>\$10,160,915</u>

Terrebonne Parish School Board
Houma, LA

Budget Forecast Beyond the Budget Year - General Operating Fund

	<u>Actual</u> <u>2015/2016</u>	<u>Actual</u> <u>2016/2017</u>	<u>Actual</u> <u>2017/2018</u>	<u>Revised</u> <u>Budget</u> <u>2018/2019</u>	<u>Original</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>	<u>Projected</u> <u>Budget</u> <u>2022/2023</u>
Revenue								
Local Sources	\$ 18,100,325	\$ 18,812,027	\$ 18,279,702	\$ 18,778,611	\$ 18,471,988	\$ 18,602,443	\$ 18,743,162	\$ 18,799,764
State Sources	87,315,294	89,773,740	92,553,738	93,434,609	90,717,021	93,846,174	94,762,338	95,433,622
Federal Sources	803	0	0	0	0	0	0	0
Total Revenues	105,416,422	108,585,767	110,833,440	112,213,220	109,189,009	112,448,617	113,505,500	114,233,386
Expenditures								
Salaries	63,354,523	63,945,670	62,677,302	63,861,501	64,456,489	65,862,667	66,191,980	66,324,364
Employee Benefits	46,141,370	45,932,526	47,019,190	46,641,623	46,681,401	47,218,267	47,308,828	47,345,896
Purchased Services	6,155,301	7,237,589	7,279,070	8,223,874	8,234,333	7,743,822	7,899,642	8,122,664
Supplies	4,841,547	4,862,550	5,225,759	4,978,587	5,165,787	4,989,768	5,004,658	5,027,624
Property	68,562	172,000	28,219	66,423	0	0	0	0
Debt Services and Miscellaneous	<u>189,762</u>	<u>26,239</u>	<u>32,503</u>	<u>31,975</u>	<u>30,825</u>	<u>31,275</u>	<u>31,975</u>	<u>32,400</u>
Total Expenditures	120,751,065	122,176,574	122,262,043	123,803,983	124,568,835	125,845,799	126,437,083	126,852,948
Other Sources of Funds	17,545,619	17,712,491	17,293,088	16,055,009	16,988,030	17,102,356	17,224,581	17,114,775
Other Uses of Funds	<u>(4,382,410)</u>	<u>(2,248,424)</u>	<u>(2,357,422)</u>	<u>(5,887,068)</u>	<u>(6,926,141)</u>	<u>(3,346,553)</u>	<u>(3,952,976)</u>	<u>(4,017,532)</u>
Total Other Sources (Uses)	13,163,209	15,464,067	14,935,666	10,167,941	10,061,889	13,755,803	13,271,605	13,097,243
Net Change in Fund Balance	(2,171,434)	1,873,260	3,507,063	(1,422,822)	(5,317,937)	358,621	340,022	477,681
Fund Balance								
Beginning	13,692,785	11,521,351	13,394,611	16,901,674	15,478,852	10,160,915	10,519,536	10,859,558
Ending Fund Balance								
Nonspendable	0	0	17,172	0	0	0	0	0
Committed	200,000	200,000	200,000	0	0	0	0	0
Assigned	0	0	0	0	0	0	0	0
Unassigned	<u>11,321,351</u>	<u>13,194,611</u>	<u>16,684,502</u>	<u>15,478,852</u>	<u>10,160,915</u>	<u>10,519,536</u>	<u>10,859,558</u>	<u>11,337,239</u>
Total Ending Fund Balance	<u>\$ 11,521,351</u>	<u>\$ 13,394,611</u>	<u>\$ 16,901,674</u>	<u>\$ 15,478,852</u>	<u>\$ 10,160,915</u>	<u>\$ 10,519,536</u>	<u>\$ 10,859,558</u>	<u>\$ 11,337,239</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 2019/2020

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 Operating 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 2019/2020

Other Sources of Funds

Other Sources of Funds consist of transfers from the 3/4 Cent Sales Tax Fund of 1975, including the Salary and Benefit Transfer, the Plant Operation and Maintenance Transfer, and the Interest Transfer; Indirect Cost recoveries from Federal 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 2019/2020

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
110-0000-531100-000-000-000-00-000-0000	Minimum Foundation Prog (MFP)	\$92,270,816	\$93,135,909	\$90,427,321
110-0000-531200-000-000-000-00-000-0000	S16 Fund Interest	18,709	18,700	18,700
110-0000-532300-000-000-000-00-000-0000	PIP-Prof. Improvement Program	36,754	48,200	48,200
110-0000-538100-000-000-000-00-000-0000	Revenue Sharing--Constitut. Tax	90,810	91,000	85,000
110-0000-538150-000-000-000-00-000-0000	Revenue Sharing--Spec Maint. Tax	127,277	128,000	125,000
110-0000-539100-000-000-000-00-000-0000	Employer's Contribution to TRSL	9,372	12,800	12,800
Total State Revenues		\$92,553,738	\$93,434,609	\$90,717,021

Terrebonne Parish School Board
 General Fund Budget
 Other Sources of Funds
 Fiscal Year 2019/2020

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
110-0000-552101-000-000-000-00-000-0000	Indirect Cost-State Grants	\$5,380	\$5,456	\$0
110-0000-552102-000-000-000-00-000-0000	Indirect Cost-Federal Grants	1,360,626	1,546,973	1,636,906
110-0000-552201-000-000-000-00-000-0000	Salary and Benefit Transfer	8,050,039	7,745,300	8,291,265
110-0000-552202-000-000-000-00-000-0000	Plant Operation and Maint. Transfer	4,830,023	4,647,180	4,974,759
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	42,984	40,000	75,000
110-0000-552211-000-000-000-00-000-0000	Support Transfer From Fund 180	1,000,000	0	0
110-0000-553000-000-000-000-00-000-0000	Disposal of Real/Personal Property	2,298	70,000	10,000
110-0000-553010-000-000-000-00-000-0000	Lost/Damaged Supplies/Equipment	1,738	100	100
	Total Other Sources of Funds	\$17,293,088	\$16,055,009	\$16,988,030

Terrebonne Parish School Board
 General Fund Budget
 Fiscal Year 2019/2020

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 2018/2019	Budget 2019/2020	Increase (Decrease)
Kindergarten Teacher	59	59	0
Elementary Teacher (1-8)	493	493	0
Elementary Computer Lab Teacher	26	25	(1)
Focus Teacher	1	1	0
Secondary Teacher	158	158	0
Secondary Computer Lab Teacher	2	2	0
Total Positions	739	738	(1)

Program Codes:
 075 – Homebound Services

Other Codes:
 190 – Social Studies
 260 – Science

Terrebonne Parish School Board
 General Fund Budget
 Regular Education Programs-Function 1100
 Fiscal Year 2019/2020

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
1100 - Regular Programs				
110-1100-612301-000-000-000-00-000-0000	Substitute Teacher	\$847,704	\$2,000	\$0
110-1100-612901-000-000-000-00-000-0000	Forecast Adjustment	0	(235,200)	(240,000)
110-1100-621000-000-000-000-00-000-0000	Group Insurance Expense	11,668	2,993	0
110-1100-622000-000-000-000-00-000-0000	FICA	35,771	93	0
110-1100-622500-000-000-xxx-00-000-0000	Medicare Part A Expense	13,655	116	0
110-1100-623101-000-000-xxx-00-000-0000	Teachers' Retirement	70,968	134	0
110-1100-625000-000-000-000-00-000-0000	Unemployment Compensation	18,899	0	0
110-1100-626001-000-000-xxx-00-000-0000	Workers' Compensation Insurance	3,569	8	0
110-1100-627000-000-000-000-00-000-0000	Group Insurance-Retiree	4,796,020	4,843,703	4,840,800
110-1100-628100-000-000-000-00-000-0000	Sick Leave Severance Pay	93,391	6,000	0
110-1100-651063-000-000-190-00-000-0000	Travel-Students	0	1,000	0
110-1100-651063-000-000-260-00-000-0000	Travel-Students	8,442	10,000	10,000
110-1100-658201-000-000-000-00-000-0000	Travel-Employee	92	100	100
110-1100-658201-000-075-000-00-000-0000	Travel-Employee	0	900	0
110-1100-661005-000-000-260-00-000-0000	Instructional Materials	16,608	8,437	8,437
110-1100-661038-000-000-000-00-000-0000	Science Fair Supplies	784	1,500	1,500
1105 - Kindergarten				
110-1105-611205-000-000-000-00-000-0000	Kindergarten Teacher	2,208,906	2,207,478	2,232,995
110-1105-611298-000-000-000-00-000-0000	NBC-National Board Certified	4,945	5,000	5,000
110-1105-612301-000-000-000-00-000-0000	Substitute Teacher	20,409	100,000	100,000
110-1105-612431-000-000-000-00-000-0000	Substitute Paraprofessional	0	5,040	5,000
110-1105-615101-000-000-000-00-000-0000	Performance Pay	52,864	44,852	44,852
110-1105-615107-000-000-000-00-000-0000	Core Teacher Stipend	29,500	30,000	30,000
110-1105-621000-000-000-000-00-000-0000	Group Insurance Expense	651,632	606,874	598,547
110-1105-622000-000-000-000-00-000-0000	FICA	857	4,884	4,960
110-1105-622500-000-000-000-00-000-0000	Medicare Part A Expense	31,231	32,483	32,291
110-1105-623101-000-000-000-00-000-0000	Teachers' Retirement	587,687	594,178	584,915
110-1105-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	8,938	9,389	9,489
1110 - Elementary (Grades 1-8)				
110-1110-611208-000-000-000-00-000-0000	Elementary Teacher (1-8)	18,037,500	18,110,829	18,362,556
110-1110-611224-000-000-000-00-000-0000	Elementary Computer Lab Teacher	1,108,812	1,072,639	1,046,493
110-1110-611252-000-000-000-00-000-0000	Focus Teacher	42,732	43,037	43,137

Terrebonne Parish School Board
 General Fund Budget
 Regular Education Programs-Function 1100
 Fiscal Year 2019/2020

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
110-1110-611298-000-000-000-000-0000	NBC-National Board Certified	39,973	45,000	45,000
110-1110-611299-000-000-000-000-0000	PIP-Prof. Improvement Program	4,472	4,472	4,472
110-1110-611517-000-000-000-000-0000	Part-Time Paraprofessional	0	0	14,400
110-1110-612211-000-000-000-000-0000	Seasonal Teacher	600	3,000	0
110-1110-612301-000-000-000-000-0000	Substitute Teacher	180,370	700,000	700,000
110-1110-612431-000-000-000-000-0000	Substitute Paraprofessional	0	9,240	8,000
110-1110-613041-000-000-000-000-0000	Extra Work-Teacher	17,436	12,000	12,000
110-1110-614001-000-000-000-000-0000	Sabbatical Leave	11,318	11,318	11,318
110-1110-615101-000-000-000-000-0000	Performance Pay	44,209	251,860	251,860
110-1110-615103-000-000-000-000-0000	Target/Demand Teacher Stipend	335,000	0	0
110-1110-615105-000-000-000-000-0000	Focus Teacher Stipend	5,000	10,000	10,000
110-1110-615107-000-000-000-000-0000	Core Teacher Stipend	203,000	204,000	204,000
110-1110-615109-000-000-000-000-0000	Value Add Stipend	0	91,000	93,000
110-1110-621000-000-000-000-000-0000	Group Insurance Expense	5,255,841	4,881,985	4,884,081
110-1110-622000-000-000-000-000-0000	FICA	8,348	33,166	33,938
110-1110-622500-000-000-000-000-0000	Medicare Part A Expense	273,239	281,049	282,165
110-1110-623101-000-000-000-000-0000	Teachers' Retirement	5,055,436	5,053,357	4,997,162
110-1110-623903-000-000-000-000-0000	Optional Retirement Expense	19,413	30,427	31,102
110-1110-623905-000-000-000-000-0000	LA State Empl Rtmt-LASERS	13,094	13,052	14,174
110-1110-625000-000-000-000-000-0000	Unemployment Compensation	0	25,000	20,000
110-1110-626001-000-000-000-000-0000	Workers' Compensation Insurance	78,739	80,242	81,435
110-1110-628100-000-000-000-000-0000	Sick Leave Severance Pay	0	50,000	50,000
1130 - Secondary (Grades 9-12)				
110-1130-611231-000-000-000-000-0000	Secondary Teacher	6,337,958	5,998,427	6,021,239
110-1130-611234-000-000-000-000-0000	Secondary Computer Lab Teacher	123,855	76,176	76,660
110-1130-611298-000-000-000-000-0000	NBC-National Board Certified	15,000	15,000	15,000
110-1130-611299-000-000-000-000-0000	PIP-Prof. Improvement Program	3,508	4,765	4,765
110-1130-612301-000-000-000-000-0000	Substitute Teacher	45,388	300,000	300,000
110-1130-612431-000-000-000-000-0000	Substitute Paraprofessional	0	1,000	1,000
110-1130-613041-000-000-000-000-0000	Extra Work-Teacher	0	5,000	5,000
110-1130-615101-000-000-000-000-0000	Performance Pay	96,334	395,558	395,558
110-1130-615107-000-000-000-000-0000	Core Teacher Stipend	61,000	61,500	61,500
110-1130-615111-000-000-000-000-0000	AP Teacher Stipend	30,000	29,250	29,250
110-1130-621000-000-000-000-000-0000	Group Insurance Expense	1,764,532	1,576,936	1,538,937

Terrebonne Parish School Board
 General Fund Budget
 Regular Education Programs-Function 1100
 Fiscal Year 2019/2020

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
110-1130-622000-000-000-000-00-000-0000	FICA	2,182	13,997	14,012
110-1130-622500-000-000-000-00-000-0000	Medicare Part A Expense	90,642	94,474	89,270
110-1130-623101-000-000-000-00-000-0000	Teachers' Retirement	1,704,609	1,619,420	1,591,087
110-1130-623903-000-000-000-00-000-0000	Optional Retirement Expense	0	10,027	10,436
110-1130-625000-000-000-000-00-000-0000	Unemployment Compensation	0	0	5,000
110-1130-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	26,225	25,821	26,062
110-1130-628100-000-000-000-00-000-0000	Sick Leave Severance Pay	0	25,000	25,000
Total Regular Programs		\$50,550,305	\$49,550,986	\$49,678,955

Terrebonne Parish School Board
General Fund Budget
Fiscal Year 2019/2020

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 2018/2019	Budget 2019/2020	Increase (Decrease)
Self-Contained/Resource Teacher	46	45	(1)
Support (Inclusion) Teacher	83	84	1
Special Ed Part-Time Teacher	2	0	(2)
Special Ed Paraprofessional	111	111	0
Adaptive PE Teacher	6	6	0
Homebound Teacher	3	3	0
Part-Time Homebound Teacher	1	1	0
Early Steps Teacher	1	1	0
Preschool Teacher	18	18	0
Preschool Paraprofessional	12	12	0
Gifted Teacher	21	21	0
Part-Time Gifted Teacher	2	0	(2)
Talented Teacher	3	4	1
Part-Time Talented Teacher	2	0	(2)
Total Positions	311	306	(5)

Program Codes:
075 – Homebound Services

Terrebonne Parish School Board
 General Fund Budget
 Special Education Programs-Function 1200
 Fiscal Year 2019/2020

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
1210 - Special Education				
110-1210-612301-000-000-000-00-000-0000	Substitute Teacher	\$52,791	\$0	\$0
110-1210-612301-012-000-000-00-000-0000	Substitute Teacher-ESS	736	0	0
110-1210-612431-000-000-000-00-000-0000	Substitute Paraprofessional	43,066	0	0
110-1210-612901-000-000-000-00-000-0000	Forecast Adjustment	0	(107,800)	(110,000)
110-1210-622000-xxx-000-000-00-000-0000	FICA	5,236	0	0
110-1210-622500-xxx-000-000-00-000-0000	Medicare Part A Expense	1,981	0	0
110-1210-623101-xxx-000-000-00-000-0000	Teachers' Retirement	3,035	0	0
110-1210-625000-xxx-000-000-00-000-0000	Unemployment Compensation	4,452	0	0
110-1210-626001-xxx-000-000-00-000-0000	Workers' Compensation Insurance	403	0	0
110-1210-627000-000-000-000-00-000-0000	Group Insurance-Retiree	959,545	1,039,842	1,027,200
110-1210-628100-000-000-000-00-000-0000	Sick Leave Severance Pay	43,224	0	0
110-1210-658201-000-000-000-00-000-0000	Travel-Employee	15,436	12,000	12,000
110-1210-658201-000-075-000-00-000-0000	Travel-Employee	7,242	7,000	7,000
1211 - Special Education: Classroom Teacher				
110-1211-611214-000-000-000-00-000-0000	Part-Time Teacher	2,800	33,124	33,124
110-1211-611214-000-075-000-00-000-0000	Part-Time Homebound Teacher	11,253	20,384	20,384
110-1211-611241-000-000-000-00-000-0000	Special Education Teacher	1,768,921	1,749,858	1,732,214
110-1211-611241-012-000-000-00-000-0000	Special Education Teacher-ESS	28,184	28,339	28,339
110-1211-611241-048-000-000-00-000-0000	Special Education Teacher-JJC	46,755	46,756	46,756
110-1211-611243-000-075-000-00-000-0000	Homebound Teacher	127,844	124,106	124,405
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 Program	12,825	13,088	13,088
110-1211-611501-000-000-000-00-000-0000	Paraprofessional	1,203,958	1,632,846	1,618,097
110-1211-611501-012-000-000-00-000-0000	Paraprofessional	28,945	29,505	29,884
110-1211-612301-000-000-000-00-000-0000	Substitute Teacher	6,673	75,000	70,000
110-1211-612301-012-000-000-00-000-0000	Substitute Teacher	485	2,000	2,000
110-1211-612431-000-000-000-00-000-0000	Substitute Paraprofessional	1,064	35,000	35,000
110-1211-615101-000-000-000-00-000-0000	Performance Pay	17,503	46,940	46,940
110-1211-615103-000-000-000-00-000-0000	Target/Demand Teacher Stipend	30,000	0	0
110-1211-615107-000-000-000-00-000-0000	Core Teacher Stipend	20,500	21,000	21,000
110-1211-621000-xxx-xxx-000-00-000-0000	Group Insurance Expense	1,289,659	1,440,326	1,411,190
110-1211-622000-xxx-000-xxx-00-000-0000	FICA	1154	7,262	6,782
110-1211-622500-xxx-xxx-000-00-000-0000	Medicare Part A Expense	43,683	50,728	49,748

Terrebonne Parish School Board
 General Fund Budget
 Special Education Programs-Function 1200
 Fiscal Year 2019/2020

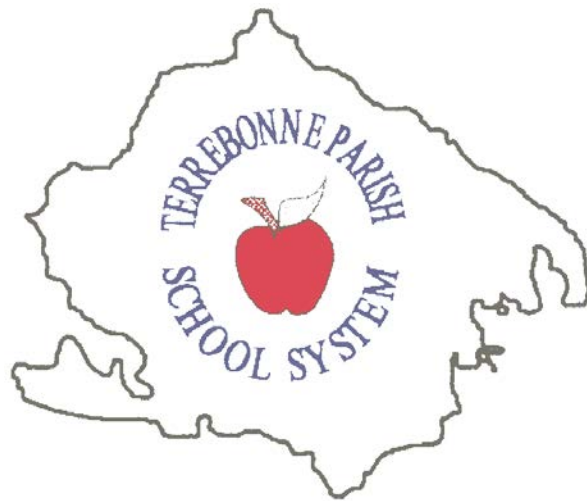
Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
110-1211-623101-xxx-xxx-000-00-000-0000	Teachers' Retirement	838,115	943,227	911,525
110-1211-623300-xxx-000-000-00-000-0000	LA School Empl Rtmt-LSERS	8,529	8,730	9,000
110-1211-625000-000-000-000-00-000-0000	Unemployment Compensation	0	5,000	2,500
110-1211-626001-xxx-xxx-000-00-000-0000	Workers' Compensation Insurance	13,111	15,051	14,947
110-1211-628100-000-000-000-00-000-0000	Sick Leave Severance Pay	0	8,000	8,000
1212 - Special Education: Inclusion Teacher				
110-1212-611240-000-000-000-00-000-0000	Special Ed. Support Teacher	3,075,520	3,108,712	3,134,365
110-1212-611240-012-000-000-00-000-0000	Special Ed. Support Teacher-ESS	42,732	42,837	42,937
110-1212-611298-000-000-000-00-000-0000	NBC-National Board Certified	0	5,000	5,000
110-1212-611299-000-000-000-00-000-0000	PIP-Prof. Improvement Program	3,183	3,508	3,508
110-1212-612301-000-000-000-00-000-0000	Substitute Teacher	8,471	40,000	40,000
110-1212-615101-000-000-000-00-000-0000	Performance Pay	0	69,851	69,851
110-1212-615103-000-000-000-00-000-0000	Target/Demand Teacher Stipend	10,000	0	0
110-1212-621000-xxx-000-000-00-000-0000	Group Insurance Expense	861,244	809,702	817,060
110-1212-622000-000-000-000-00-000-0000	FICA	398	1,860	1,860
110-1212-622500-xxx-000-000-00-000-0000	Medicare Part A Expense	42,580	45,159	44,551
110-1212-623101-xxx-000-000-00-000-0000	Teachers' Retirement	794,990	807,450	797,868
110-1212-623300-000-000-000-00-000-0000	LA School Empl Rtmt-LSERS	19,806	9,296	9,903
110-1212-625000-000-000-000-00-000-0000	Unemployment Compensation	0	0	2,500
110-1212-626001-xxx-000-000-00-000-0000	Workers' Compensation Insurance	12,562	12,806	12,905
110-1212-628100-000-000-000-00-000-0000	Sick Leave Severance Pay	0	15,000	15,000
1214 - Special Education: APE Teacher				
110-1214-611242-000-000-000-00-000-0000	Adaptive Physical Education Teache	188,617	241,897	232,889
110-1214-612301-000-000-000-00-000-0000	Substitute Teacher	0	3,000	3,000
110-1214-615101-000-000-000-00-000-0000	Performance Pay	4,100	3,607	3,607
110-1214-621000-000-000-000-00-000-0000	Group Insurance Expense	54,502	61,676	61,288
110-1214-622000-000-000-000-00-000-0000	FICA	0	140	140
110-1214-622500-000-000-000-00-000-0000	Medicare Part A Expense	2,543	3,452	3,401
110-1214-623101-000-000-000-00-000-0000	Teachers' Retirement	50,031	43,481	42,230
110-1214-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	753	940	944
110-1214-628100-000-000-000-00-000-0000	Sick Leave Severance Pay	0	15,000	15,000

Terrebonne Parish School Board
 General Fund Budget
 Special Education Programs-Function 1200
 Fiscal Year 2019/2020

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
1216 - Special Education: Preschool Teacher				
110-1216-611245-000-000-000-000-0000	Early Steps Teacher	48,857	48,954	49,054
110-1216-611247-000-000-000-000-0000	Sp Ed Non-Cat Preschool Teacher	407,777	521,472	535,086
110-1216-611298-000-000-000-000-0000	NBC-National Board Certified	5,000	5,000	5,000
110-1216-611505-000-000-000-000-0000	Sp Ed Non-Cat Preschool Para	94,215	105,689	118,527
110-1216-612301-000-000-000-000-0000	Substitute Teacher	3,111	6,000	6,000
110-1216-612431-000-000-000-000-0000	Substitute Paraprofessional	0	3,000	3,000
110-1216-615101-000-000-000-000-0000	Performance Pay	14,222	3,584	3,584
110-1216-615107-000-000-000-000-0000	Core Teacher Stipend	4,000	4,500	4,500
110-1216-621000-000-000-000-000-0000	Group Insurance Expense	223,250	227,320	241,585
110-1216-622000-000-000-000-000-0000	FICA	169	419	465
110-1216-622500-000-000-000-000-0000	Medicare Part A Expense	6,545	8,203	8,422
110-1216-623101-000-000-000-000-0000	Teachers' Retirement	137,871	162,230	158,343
110-1216-623905-000-000-000-000-0000	LA State Empl Rtmt-LASERS	15,425	13,057	14,220
110-1216-626001-000-000-000-000-0000	Workers' Compensation Insurance	2,236	2,753	2,879
110-1216-628100-000-000-000-000-0000	Sick Leave Severance Pay	0	8,000	0
1220 - Gifted and Talented				
110-1220-611214-000-000-000-000-0000	Part-Time Teacher	82,677	103,485	103,485
110-1220-611281-000-000-000-000-0000	Gifted Teacher	806,041	784,015	822,067
110-1220-611283-000-000-000-000-0000	Talented Teacher	76,618	109,518	142,414
110-1220-611298-000-000-000-000-0000	NBC-National Board Certified	5,000	5,000	5,000
110-1220-612214-000-000-000-000-0000	Seasonal Part-Time Teacher	7,626	18,700	18,700
110-1220-612301-000-000-000-000-0000	Substitute Teacher	18,893	12,000	12,000
110-1220-615101-000-000-000-000-0000	Performance Pay	33,195	27,221	27,221
110-1220-615107-000-000-000-000-0000	Core Teacher Stipend	9,500	10,000	10,000
110-1220-615109-000-000-000-000-0000	Value Add Stipend	0	2,000	2,000
110-1220-615111-000-000-000-000-0000	AP Teacher Stipend	1,500	1,500	1,500
110-1220-621000-000-000-000-000-0000	Group Insurance Expense	216,386	217,544	231,015
110-1220-622000-000-000-000-000-0000	FICA	5,066	5,991	1,718
110-1220-622500-000-000-000-000-0000	Medicare Part A Expense	14,071	14,615	13,546
110-1220-623101-000-000-000-000-0000	Teachers' Retirement	218,094	229,100	232,331
110-1220-623300-000-000-000-000-0000	LA School Empl Rtmt-LSERS	0	11,205	11,979
110-1220-623903-000-000-000-000-0000	Optional Retirement Expense	9,853	9,870	9,870
110-1220-626001-000-000-000-000-0000	Workers' Compensation Insurance	3,995	4,166	4,037

Terrebonne Parish School Board
 General Fund Budget
 Special Education Programs-Function 1200
 Fiscal Year 2019/2020

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
110-1220-627000-000-000-000-00-000-0000	Group Insurance-Retiree	111,210	117,799	117,600
110-1220-628100-000-000-000-00-000-0000	Sick Leave Severance Pay	7,677	12,000	15,000
110-1220-632032-000-000-000-00-000-0000	Talent Assessment Service	1,875	1,000	0
110-1220-658201-000-000-000-00-000-0000	Travel-Employee	8,262	8,000	8,000
	Total Special Education Programs	\$14,416,357	\$15,461,596	\$15,476,078



Terrebonne Parish School Board
General Fund Budget
Fiscal Year 2019/2020

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 2018/2019	Budget 2019/2020	Increase (Decrease)
Family & Consumer Science Teacher	8	8	0
Business Teacher	13	13	0
Health Occupations Teacher	4	4	0
Other Career & Technical Teacher	16	16	0
Total Positions	41	41	0

Terrebonne Parish School Board
 General Fund Budget
 Career and Technical Education-Function 1300
 Fiscal Year 2019/2020

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
1300 - Career and Technical Education Programs				
110-1300-612301-000-000-000-00-000-0000	Substitute Teacher	\$23,872	\$0	\$0
110-1300-622000-000-000-000-00-000-0000	FICA	933	0	0
110-1300-622500-000-000-000-00-000-0000	Medicare Part A Expense	566	116	0
110-1300-623101-000-000-000-00-000-0000	Teachers' Retirement	2,346	0	0
110-1300-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	95	0	0
110-1300-627000-000-000-000-00-000-0000	Group Insurance-Retiree	329,361	337,275	339,200
110-1300-628100-000-000-000-00-000-0000	Sick Leave Severance Pay	15,121	0	0
110-1300-651063-000-000-000-00-000-0000	Travel-Students	18,568	12,000	12,000
1340 - Family and Consumer Sciences				
110-1340-611235-000-000-000-00-000-0000	Family and Consumer Science Teacher	251,663	287,151	300,208
110-1340-612301-000-000-000-00-000-0000	Substitute Teacher	534	5,000	5,000
110-1340-615101-000-000-000-00-000-0000	Performance Pay	14,539	17,539	17,539
110-1340-621000-000-000-000-00-000-0000	Group Insurance Expense	77,733	72,344	84,274
110-1340-622000-000-000-000-00-000-0000	FICA	33	233	233
110-1340-622500-000-000-000-00-000-0000	Medicare Part A Expense	3,520	4,289	4,237
110-1340-623101-000-000-000-00-000-0000	Teachers' Retirement	67,132	77,001	78,380
110-1340-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	1,008	1,167	1,221
110-1340-628100-000-000-000-00-000-0000	Sick Leave Severance Pay	0	8,000	8,000
1360 - Business and Administration				
110-1360-611237-000-000-000-00-000-0000	Business and Administration Teacher	490,127	503,573	507,089
110-1360-611299-000-000-000-00-000-0000	PIP-Prof. Improvement Program	1,872	1,872	1,872
110-1360-612301-000-000-000-00-000-0000	Substitute Teacher	1,389	7,500	6,000
110-1360-615101-000-000-000-00-000-0000	Performance Pay Stipend	32,844	32,481	32,481
110-1360-621000-000-000-000-00-000-0000	Group Insurance Expense	131,080	114,864	114,864
110-1360-622000-000-000-000-00-000-0000	FICA	49	349	279
110-1360-622500-000-000-000-00-000-0000	Medicare Part A Expense	6,624	7,004	6,560
110-1360-623101-000-000-000-00-000-0000	Teachers' Retirement	118,562	122,909	120,506
110-1360-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	1,974	2,053	2,058
1370 - Health Science				
110-1370-611239-000-000-000-00-000-0000	Health Science Teacher	184,027	156,441	157,499
110-1370-612301-000-000-000-00-000-0000	Substitute Teacher	2,933	10,000	10,000

Terrebonne Parish School Board
 General Fund Budget
 Career and Technical Education-Function 1300
 Fiscal Year 2019/2020

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
110-1370-621000-000-000-000-000-0000	Group Insurance Expense	48,721	40,650	40,650
110-1370-622000-000-000-000-000-0000	FICA	163	465	465
110-1370-622500-000-000-000-000-0000	Medicare Part A Expense	2,531	2,293	2,309
110-1370-623101-000-000-000-000-0000	Teachers' Retirement	38,844	32,122	31,468
110-1370-623905-000-000-000-000-0000	LA State Empl Rtmt-LASERS	14,515	14,643	15,863
110-1370-626001-000-000-000-000-0000	Workers' Compensation Insurance	748	667	671
1390 - Other Career and Technical Programs				
110-1390-611238-000-000-000-000-0000	Other Career and Technical Teacher	685,003	666,871	672,336
110-1390-611299-000-000-000-000-0000	PIP-Prof. Improvement Program	3,785	1,257	1,257
110-1390-612301-000-000-000-000-0000	Substitute Teacher	4,559	7,500	7,500
110-1390-621000-000-000-000-000-0000	Group Insurance Expense	176,015	157,009	160,221
110-1390-622000-000-000-000-000-0000	FICA	69	349	349
110-1390-622500-000-000-000-000-0000	Medicare Part A Expense	9,306	8,940	9,240
110-1390-623101-000-000-000-000-0000	Teachers' Retirement	170,216	174,796	175,620
110-1390-626001-000-000-000-000-0000	Workers' Compensation Insurance	2,773	3,332	3,930
Total Career and Technical Education		\$2,935,753	\$2,892,055	\$2,931,379



Terrebonne Parish School Board
General Fund Budget
Fiscal Year 2019/2020

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.

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 2018/2019	Budget 2019/2020	Increase (Decrease)
Scndry Instrumental/Vocal Teacher	12	13	1
Elem. Instrumental Music Teacher	11	11	0
Alternative Programs Teacher	13	13	0
In-School Intervention Teacher	6	6	0
Alternative Paraprofessional	1	1	0
Total Positions	43	44	1

Program Codes:

340 – Enrichment Program

Other Codes:

720 – Remediation Program

740 - LEAP/EOC Summer School

Terrebonne Parish School Board
 General Fund Budget
 Other Instructional Programs-Function 1400
 Fiscal Year 2019/2020

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
1410 - Co-Curricular Activities				
110-1410-611266-000-000-000-000-0000	Sec-Instrumental/Vocal Teacher	\$498,625	\$492,031	\$514,946
110-1410-611267-000-000-000-000-0000	Elem-Instrumental Music Teacher	400,022	403,954	405,521
110-1410-612301-000-000-000-000-0000	Substitute Teacher	3,847	12,000	10,000
110-1410-613053-000-000-000-000-0000	Extra Work-Co-Curricular Sponsor	37,350	37,500	37,500
110-1410-614001-000-000-000-000-0000	Sabbatical Leave	0	35,530	35,530
110-1410-615101-000-000-000-000-0000	Performance Pay	33,446	30,659	30,659
110-1410-621000-000-000-000-000-0000	Group Insurance Expense	220,542	220,638	213,269
110-1410-622000-000-000-000-000-0000	FICA	257	558	465
110-1410-622500-000-000-000-000-0000	Medicare Part A Expense	13,493	14,234	13,621
110-1410-623101-000-000-000-000-0000	Teachers' Retirement	238,742	259,530	249,725
110-1410-623903-000-000-000-000-0000	Optional Retirement Expense	43	0	0
110-1410-623905-000-000-000-000-0000	LA State Empl Rtmt-LASERS	57	0	0
110-1410-625000-000-000-000-000-0000	Unemployment Compensation	0	1,000	1,000
110-1410-626001-000-000-000-000-0000	Workers' Compensation Insurance	3,758	3,923	3,871
110-1410-627000-000-000-000-000-0000	Group Insurance-Retiree	85,014	84,821	91,200
110-1410-628100-000-000-000-000-0000	Sick Leave Severance Pay	0	3,000	3,000
110-1410-658201-000-000-000-000-0000	Travel-Employee	3,299	3,000	3,000
1420 - Athletics Program				
110-1420-612201-000-000-000-000-0000	CECP Coach/Sponsor	58,784	72,000	60,000
110-1420-613054-000-000-000-000-0000	Extra Work-Athletics/Sponsors	559,654	522,326	518,272
110-1420-613054-020-000-000-000-0000	Extra Work-Athletics/Sponsors	4,882	1,134	1,134
110-1420-613055-000-000-000-000-0000	Extended Season Pay	18,200	25,000	25,000
110-1420-622000-000-000-000-000-0000	FICA	3,816	4,464	3,720
110-1420-622500-xxx-000-000-000-0000	Medicare Part A Expense	8,842	8,448	8,212
110-1420-623101-xxx-000-000-000-0000	Teachers' Retirement	148,831	144,095	139,325
110-1420-626001-xxx-000-000-000-0000	Workers' Compensation Insurance	2,641	2,555	2,487
110-1420-633564-xxx-000-000-000-0000	Drug Testing-Students	2,978	11,500	4,000
110-1420-644123-000-000-000-000-0000	Building Rental	0	5,100	0
110-1420-661052-000-000-000-000-0000	Other Materials and Supplies	0	7,000	0
110-1420-661052-013-000-000-000-0000	Other Materials and Supplies-EMHS	10,530	0	0
110-1420-661052-034-000-000-000-0000	Other Materials and Supplies-STHS	899	0	0
110-1420-661066-036-000-000-000-0000	Grounds Care Supplies-THS	1,433	0	0
110-1420-673969-000-000-000-000-0000	Athletic Equipment	0	6,423	0

Terrebonne Parish School Board
 General Fund Budget
 Other Instructional Programs-Function 1400
 Fiscal Year 2019/2020

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
110-1420-681028-000-000-000-00-000-0000	Dues and Fees	450	450	0
1460 - After School Programs				
110-1460-613041-000-000-720-00-000-0000	Extra Work-Teacher	196	0	0
110-1460-613041-022-340-000-00-000-0000	Extra Work-Teacher	23,455	35,000	35,000
110-1460-613041-039-340-000-00-000-0000	Extra Work-Teacher	0	35,000	35,000
110-1460-613048-000-000-720-00-000-0000	Remediation Teacher	90,772	100,000	100,000
110-1460-613049-000-070-000-00-000-0000	Saturday Suspension Teacher	36,328	50,000	50,000
110-1460-661005-022-340-000-00-000-0000	Instructional Materials	1,723	2,000	2,000
110-1460-661005-039-340-000-00-000-0000	Instructional Materials	0	2,000	2,000
110-1460-622000-000-xxx-xxx-00-000-0000	FICA	61	100	100
110-1460-622500-000-xxx-xxx-00-000-0000	Medicare Part A Expense	1,990	3,191	3,191
110-1460-623101-000-xxx-xxx-00-000-0000	Teachers' Retirement	35,816	58,740	57,200
110-1460-623300-000-xxx-000-00-000-0000	LA School Empl Rtmt-LSERS	165	0	0
110-1460-623903-000-000-xxx-00-000-0000	Optional Retirement Expense	150	100	100
110-1460-623905-000-000-720-00-000-0000	LA State Empl Rtmt-LASERS	42	50	50
110-1460-626001-000-xxx-xxx-00-000-0000	Workers' Compensation Insurance	603	880	880
1470 - Summer School Programs				
110-1470-613042-000-000-740-00-000-0000	Summer Program Teacher	9,504	35,187	33,134
110-1470-622000-000-000-740-00-000-0000	FICA	0	2	0
110-1470-622500-000-000-740-00-000-0000	Medicare Part A Expense	138	506	481
110-1470-623101-000-000-740-00-000-0000	Teachers' Retirement	2,528	9,245	8,615
110-1470-623905-000-000-740-00-000-0000	LA State Empl Rtmt-LASERS	0	96	96
110-1470-626001-000-000-740-00-000-0000	Workers' Compensation Insurance	0	103	133
1480 - Alternative Program				
110-1480-611262-000-000-000-00-000-0000	Alternative Program Teacher	15,002	45,002	45,002
110-1480-611262-012-000-000-00-000-0000	Alternative Program Teacher	384,466	410,565	426,032
110-1480-611262-048-000-000-00-000-0000	Alternative Program Teacher	83,809	84,008	84,207
110-1480-611264-000-000-000-00-000-0000	In-School Intervention Teacher	237,601	214,711	175,610
110-1480-611264-012-000-000-00-000-0000	In-School Intervention Teacher	28,341	32,129	34,050
110-1480-611299-000-000-000-00-000-0000	PIP-Prof. Improvement Program	0	1,437	1,437
110-1480-611501-000-000-000-00-000-0000	Paraprofessional	13,996	14,272	14,552
110-1480-612301-000-000-000-00-000-0000	Substitute Teacher	1,040	14,000	14,000

Terrebonne Parish School Board
 General Fund Budget
 Fiscal Year 2019/2020

Special Programs

Special Programs include activities primarily for students having special needs.

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.

English Language Acquisition Group (Title III) – Activities for students from homes in which the English language is not the primary language spoken.

Pre-Kindergarten Programs – Activities associated with children of any age span below kindergarten.

Head Start Program – Activities associated with children attending Head Start programs in the local school district.

Other – Activities for students having special needs not included above.

Personnel Roster

Position	Revised Budget 2018/2019	Budget 2019/2020	Increase (Decrease)
EL Teacher	4	4	0
Total Positions	4	4	0

Terrebonne Parish School Board
General Fund Budget
Fiscal Year 2019/2020

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 2019/2020

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
110-1600-615107-000-000-000-00-000-0000	Core Teacher Stipend	\$0	\$1,500	\$1,500
110-1600-622500-000-000-000-00-000-0000	Medicare Part A	106	138	138
110-1600-623101-000-000-000-00-000-0000	Teachers' Retirement	0	401	390
110-1600-625000-000-000-000-00-000-0000	Unemployment Compensation	1,348	2,000	2,000
110-1600-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	0	6	6
110-1600-627000-000-000-000-00-000-0000	Group Insurance-Retiree	64,802	65,019	65,100
110-1600-628100-000-000-000-00-000-0000	Sick Leave Severance Pay	7,292	8,000	8,000
Total Adult Education and Literacy Programs		\$73,548	\$77,064	\$77,134

Terrebonne Parish School Board
General Fund Budget
Fiscal Year 2019/2020

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 2019/2020

Personnel Roster			
Position	Revised Budget 2018/2019	Budget 2019/2020	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	9	3
Nursing Assistant	6	6	0
Part-Time Nursing Assistant	30	30	0
Psychologist	8	0	(8)
Educational Diagnostician	9	8	(1)
Speech Therapist/Pathologist	16	16	0
Speech Therapy Assistant	10	10	0
Audiologist	1	1	0
Special Education Interpreter	3	3	0
Total Positions	139	133	(6)

Terrebonne Parish School Board
 General Fund Budget
 Pupil Support Services-Function 2100
 Fiscal Year 2019/2020

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
2110 - Attendance and Social Work Services				
110-2110-627000-000-000-000-000-0000	Group Insurance-Retiree	\$21,463	\$22,853	\$35,000
110-2110-644230-000-000-000-000-0000	Copy Equipment Rental	218	1,000	1,000
110-2110-653032-000-000-000-000-0000	Cellular Telephone Expense	829	1,000	1,000
110-2110-655001-000-000-000-000-0000	Forms Printing	14,620	17,000	17,000
110-2110-658201-000-000-000-000-0000	Travel-Employee	5,486	8,000	8,000
110-2110-661050-000-000-000-000-0000	General Office Supplies	349	1,000	1,000
2111 - Supervision-Attendance/Social Work				
110-2111-611116-000-000-000-000-0000	Supervisor-Child Welfare	165,797	169,204	167,450
110-2111-611401-000-000-000-000-0000	Clerical/Secretarial	48,086	48,285	48,483
110-2111-612205-000-000-000-000-0000	Part-Time Seasonal Clerical	2,260	2,500	2,500
110-2111-613008-000-000-000-000-0000	Extra Work-Clerical	0	600	200
110-2111-621000-000-000-000-000-0000	Group Insurance Expense	41,943	38,717	38,717
110-2111-622000-000-000-000-000-0000	FICA	47	155	155
110-2111-622500-000-000-000-000-0000	Medicare Part A Expense	2,986	3,054	3,024
110-2111-623101-000-000-000-000-0000	Teachers' Retirement	57,293	58,230	56,196
110-2111-626001-000-000-000-000-0000	Workers' Compensation Insurance	859	879	874
2120 - Guidance Services				
110-2120-627000-000-000-000-000-0000	Group Insurance-Retiree	357,716	380,886	377,800
110-2120-658201-000-000-000-000-0000	Travel-Employee	0	50	0
2122 - Counseling Services				
110-2122-611305-000-000-000-000-0000	Guidance Counselor	1,627,140	1,643,784	1,659,523
110-2122-611398-000-000-000-000-0000	NBC-National Board Certified	71,613	80,000	80,000
110-2122-611409-000-000-000-000-0000	Guidance Secretary	103,963	100,692	101,799
110-2122-612413-000-000-000-000-0000	Substitute Guidance Counselor	630	1,000	1,000
110-2122-612433-000-000-000-000-0000	Substitute Secretary/Clerical	59	1,000	1,000
110-2122-613080-000-000-000-000-0000	Extra Work-Guidance Counselor	0	1,500	1,500
110-2122-615101-000-000-000-000-0000	Performance Pay	46,299	44,689	44,689
110-2122-621000-000-000-000-000-0000	Group Insurance Expense	440,492	416,502	411,149
110-2122-622000-000-000-000-000-0000	FICA	17	93	124
110-2122-622500-000-000-000-000-0000	Medicare Part A Expense	25,187	26,123	25,761
110-2122-623101-000-000-000-000-0000	Teachers' Retirement	399,270	415,797	409,173

Terrebonne Parish School Board
 General Fund Budget
 Pupil Support Services-Function 2100
 Fiscal Year 2019/2020

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
110-2122-623905-000-000-000-00-000-0000	La State Empl Rtmt-LASERS	16,859	17,260	18,576
110-2122-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	7,215	7,307	7,378
110-2122-628100-000-000-000-00-000-0000	Sick Leave Severance Pay	18,388	20,000	20,000
2130 - Health Services				
110-2130-612425-000-000-000-00-000-0000	Substitute Health Nurse	24,564	0	0
110-2130-612429-000-000-000-00-000-0000	Substitute Nursing Assistant	0	2,000	1,000
110-2130-622000-000-000-000-00-000-0000	FICA	1,521	93	62
110-2130-622500-000-000-000-00-000-0000	Medicare Part A Expense	356	29	15
110-2130-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	98	8	4
110-2130-627000-000-000-000-00-000-0000	Group Insurance-Retiree	42,926	45,706	35,000
110-2130-643018-000-000-000-00-000-0000	Equipment Repair Service	4,695	2,300	2,300
110-2130-653032-000-000-000-00-000-0000	Cellular Telephone Expense	4,642	4,000	4,000
110-2130-658201-000-000-000-00-000-0000	Travel-Employee	12,708	11,000	11,000
110-2130-659005-000-000-000-00-000-0000	Travel-Non-Employee	0	3,000	0
110-2130-661048-000-000-000-00-000-0000	Health Supplies	11,908	20,000	20,000
110-2130-661050-000-000-000-00-000-0000	General Office Supplies	54	250	250
2131 - Supervision of Health Services				
110-2131-611144-000-000-000-00-000-0000	Nurse Coordinator	44,214	48,346	49,416
110-2131-621000-000-000-000-00-000-0000	Group Insurance Expense	10,613	10,906	10,906
110-2131-622500-000-000-000-00-000-0000	Medicare Part A Expense	552	612	625
110-2131-623101-000-000-000-00-000-0000	Teachers' Retirement	11,761	12,908	12,848
110-2131-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	177	194	197
2134 - Nursing Services				
110-2134-611601-000-000-000-00-000-0000	Nursing Assistant	64,386	80,215	79,230
110-2134-611602-000-000-000-00-000-0000	Part-Time Nursing Assistant	199,597	214,840	212,680
110-2134-611841-000-000-000-00-000-0000	Health Nurse	230,582	224,204	341,817
110-2134-612425-000-000-000-00-000-0000	Substitute Health Nurse	0	5,000	5,000
110-2134-612429-000-000-000-00-000-0000	Substitute Nursing Assistant	0	600	600
110-2134-613017-000-000-000-00-000-0000	Extra Work-Nursing Assistant	52	1,200	1,200
110-2134-613057-000-000-000-00-000-0000	Extra Work-Nurse	5,454	10,000	10,000
110-2134-615101-000-000-000-00-000-0000	Performance Pay Stipend	3,363	3,163	3,163
110-2134-621000-000-000-000-00-000-0000	Group Insurance Expense	101,746	94,539	138,163

Terrebonne Parish School Board
 General Fund Budget
 Pupil Support Services-Function 2100
 Fiscal Year 2019/2020

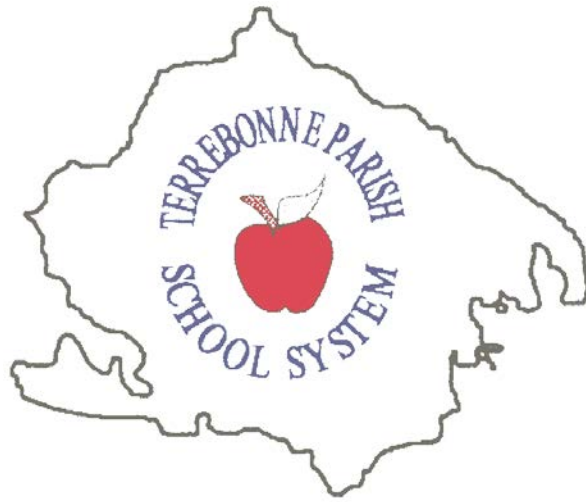
Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
110-2134-622000-000-000-xxx-00-000-0000	FICA	12,652	13,571	13,522
110-2134-622500-000-000-xxx-00-000-0000	Medicare Part A Expense	7,179	7,712	9,322
110-2134-623101-000-000-xxx-00-000-0000	Teachers' Retirement	79,630	84,269	112,384
110-2134-626001-000-000-xxx-00-000-0000	Workers' Compensation Insurance	1,978	2,092	2553
110-2134-633534-000-000-000-00-000-0000	Contract Nursing Services	16,653	50,000	0
2140 - Psychological and Educational Services				
110-2140-627000-000-000-000-00-000-0000	Group Insurance-Retiree	71,543	76,177	91,000
110-2140-658201-000-000-000-00-000-0000	Travel-Employee	6	0	0
2142 - Psychological Testing Services				
110-2142-611325-000-000-000-00-000-0000	Psychologist	232,806	237,212	237,212
110-2142-621000-000-000-000-00-000-0000	Group Insurance Expense	56,602	42,727	42,727
110-2142-622500-000-000-000-00-000-0000	Medicare Part A Expense	3,151	2,990	116
110-2142-623101-000-000-000-00-000-0000	Teachers' Retirement	54,736	40,833	0
110-2142-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	931	833	0
110-2142-628100-000-000-000-00-000-0000	Sick Leave Severance Pay	0	8,000	8,000
2145 - Educational Diagnostic Services				
110-2145-611331-000-000-000-00-000-0000	Educational Diagnostician	231,561	218,242	205,289
110-2145-611399-000-000-000-00-000-0000	PIP-Prof. Improvement Program	1,552	1,591	1,591
110-2145-621000-000-000-000-00-000-0000	Group Insurance Expense	56,867	47,777	48,692
110-2145-622500-000-000-000-00-000-0000	Medicare Part A Expense	2,566	2,857	2,670
110-2145-623101-000-000-000-00-000-0000	Teachers' Retirement	47,481	51,290	46,576
110-2145-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	932	879	829
110-2145-628100-000-000-000-00-000-0000	Sick Leave Severance Pay	15,321	15,000	15,000
2150 - Speech Pathology and Audiology Services				
110-2150-613002-000-000-000-00-000-0000	Extra Work-Interpreter	309	500	500
110-2150-622500-000-000-000-00-000-0000	Medicare Part A Expense	68	7	7
110-2150-623101-000-000-000-00-000-0000	Teachers' Retirement	1,262	134	130
110-2150-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	19	0	2
110-2150-627000-000-000-000-00-000-0000	Group Insurance-Retiree	121,623	129,502	119,000
110-2150-658201-000-000-000-00-000-0000	Travel-Expense	8,162	7,000	7,000

Terrebonne Parish School Board
 General Fund Budget
 Pupil Support Services-Function 2100
 Fiscal Year 2019/2020

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
2152 - Speech Pathology/Therapy Services				
110-2152-611301-000-000-000-00-000-0000	Speech Therapist	424,379	429,621	435,181
110-2152-611303-000-000-000-00-000-0000	Speech Therapist Assistant	397,483	407,972	410,428
110-2152-611329-000-000-000-00-000-0000	Qualified Exm/Speech Pathologist	164,919	165,490	166,801
110-2152-612417-000-000-000-00-000-0000	Substitute Speech Therapist	4,435	14,000	15,000
110-2152-615101-000-000-000-00-000-0000	Performance Pay	11,382	9,504	9,504
110-2152-621000-000-000-000-00-000-0000	Group Insurance Expense	268,105	265,737	251,557
110-2152-622000-000-000-000-00-000-0000	FICA	0	651	930
110-2152-622500-000-000-000-00-000-0000	Medicare Part A Expense	13,633	14,025	14,106
110-2152-623101-000-000-000-00-000-0000	Teachers' Retirement	262,756	271,561	263,229
110-2152-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	3,906	3,938	3,974
2153 - Audiology Services				
110-2153-611337-000-000-000-00-000-0000	Audiologist	27,146	27,451	27,496
110-2153-621000-000-000-000-00-000-0000	Group Insurance Expense	4,493	5,984	5,982
110-2153-622500-000-000-000-00-000-0000	Medicare Part A Expense	385	376	377
110-2153-623101-000-000-000-00-000-0000	Teachers' Retirement	7,221	7,330	7,149
110-2153-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	109	110	109
2154 - Interpretive Services				
110-2154-611903-000-000-000-00-000-0000	Special Education Interpreter	49,075	50,192	50,677
110-2154-615101-000-000-000-00-000-0000	Performance Pay	1,197	453	453
110-2154-621000-000-000-000-00-000-0000	Group Insurance Expense	28,034	25,878	25,878
110-2154-622500-000-000-xxx-00-000-0000	Medicare Part A Expense	665	679	680
110-2154-623101-000-000-xxx-00-000-0000	Teachers' Retirement	10,878	8,700	8,571
110-2154-626001-000-000-xxx-00-000-0000	Workers' Compensation Insurance	196	200	201
2170 - Support-Individual Special Needs Students				
110-2170-627000-000-000-000-00-000-0000	Group Insurance-Retiree	0	0	7,000
110-2170-658201-000-000-000-00-000-0000	Travel-Employee	1	0	0
2180 - Parental/Family Involvement				
110-2180-658201-000-000-000-00-000-0000	Travel-Employee	2	0	0

Terrebonne Parish School Board
 General Fund Budget
 Pupil Support Services-Function 2100
 Fiscal Year 2019/2020

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
2190 - Other Pupil Support Services				
110-2190-611355-000-000-000-00-000-0000	Instructional Technology Specialist	51,884	52,804	52,904
110-2190-621000-000-000-000-00-000-0000	Group Insurance Expense	13,909	12,839	12,839
110-2190-622500-000-000-000-00-000-0000	Medicare Part A Expense	694	706	707
110-2190-623101-000-000-000-00-000-0000	Teachers' Retirement	13,801	14,099	13,755
110-2190-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	207	211	212
110-2190-627000-000-000-000-00-000-0000	Group Insurance-Retiree	42,926	45,707	35,000
110-2190-658201-000-000-000-00-000-0000	Travel-Employee	196	150	150
	Total Pupil Support Services	\$7,082,660	\$7,201,836	\$7,264,519



Terrebonne Parish School Board
 General Fund Budget
 Fiscal Year 2019/2020

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 2018/2019	Budget 2019/2020	Increase (Decrease)
Supervisor of Regular Programs	2	2	0
Secretary	2	2	0
Adult Education Administrator	1	1	0
Dist. Assessment/Acct. Admin	1	1	0
Curriculum Specialist	4	4	0
STEM Coordinator	1	1	0
Lead Teacher	3	2	(1)
Instructional Mentor	0	6	6
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	6	6	0
Part-Time Librarian	1	0	(1)
Total Positions	54	58	4

Terrebonne Parish School Board
 General Fund Budget
 Instructional Staff Services-Function 2200
 Fiscal Year 2019/2020

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
2211 - Regular Programs-Elementary and Secondary Programs				
110-2211-611111-000-000-000-000-0000	Supervisor-Regular Programs	\$171,250	\$194,824	\$167,950
110-2211-611138-000-000-000-000-0000	District Assessment/Acct Adm	66,020	66,119	87,127
110-2211-611401-000-000-000-000-0000	Clerical/Secretarial	46,283	46,681	46,881
110-2211-621000-000-000-000-000-0000	Group Insurance Expense	55,269	67,252	56,463
110-2211-622500-000-000-000-000-0000	Medicare Part A Expense	3,966	4,007	4,292
110-2211-623101-000-000-000-000-0000	Teachers' Retirement	75,425	75,708	78,509
110-2211-626001-000-000-000-000-0000	Workers' Compensation Insurance	1,134	1,134	1,207
110-2211-627000-000-000-000-000-0000	Group Insurance-Retiree	95,397	99,050	93,100
110-2211-628100-000-000-000-000-0000	Sick Leave Severance Pay	3,095	10,000	10,000
110-2211-644230-000-000-000-000-0000	Copy Equipment Rental	1,393	3,800	1,400
110-2211-653032-000-000-000-000-0000	Cellular Telephone Expense	2,627	2,000	2,000
110-2211-653033-000-000-000-000-0000	Data Plan	0	200	200
110-2211-658201-000-000-000-000-0000	Travel-Employee	7,218	7,000	7,000
110-2211-661050-000-000-000-000-0000	General Office Supplies	3,492	3,000	3,000
2212 - Special Education Programs				
110-2212-611112-000-000-000-000-0000	Supervisor-Special Education	33,040	32,469	32,469
110-2212-611399-000-000-000-000-0000	PIP-Prof. Improvement Program	2,040	2,040	2,040
110-2212-621000-000-000-000-000-0000	Group Insurance Expense	4,558	4,108	4,108
110-2212-622500-000-000-000-000-0000	Medicare Part A Expense	456	448	448
110-2212-623101-000-000-000-000-0000	Teachers' Retirement	9,331	9,214	8,972
110-2212-626001-000-000-000-000-0000	Workers' Compensation Insurance	140	138	138
110-2212-627000-000-000-000-000-0000	Group Insurance-Retiree	119,247	123,812	124,100
110-2212-658201-000-000-000-000-0000	Travel-Employee	4	0	0
2213 - Gifted and Talented				
110-2213-627000-000-000-000-000-0000	Group Insurance-Retiree	15,900	16,508	15,500
2214 - Other Special Programs				
110-2214-611113-000-000-000-000-0000	Supervisor-Federal Programs	5,656	4,999	5,009
110-2214-611398-000-000-000-000-0000	NBC-National Board Certified	2,917	5,000	5,000
110-2214-621000-000-000-000-000-0000	Group Insurance Expense	813	634	635
110-2214-622500-000-000-000-000-0000	Medicare Part A Expense	135	141	142

Terrebonne Parish School Board
General Fund Budget
Instructional Staff Services-Function 2200
Fiscal Year 2019/2020

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
110-2214-623101-000-000-000-000-0000	Teachers' Retirement	2,280	2,669	2,603
110-2214-626001-000-000-000-000-0000	Workers' Compensation Insurance	39	40	40
110-2214-627000-000-000-000-000-0000	Group Insurance-Retiree	71,548	74,287	77,600
110-2214-628200-000-000-000-000-0000	Annual Leave Severance Pay	1,052	0	0
110-2214-658201-000-000-000-000-0000	Travel-Employee	18	0	0
2216 - Adult/Continuing Education Program				
110-2216-611363-000-000-000-000-0000	Coordinator-Special Area	33,832	39,768	39,768
110-2216-611399-000-000-000-000-0000	PIP-Prof. Improvement Program	1,505	1,504	1,504
110-2216-621000-000-000-000-000-0000	Group Insurance Expense	4,310	4,023	4,023
110-2216-623101-000-000-000-000-0000	Teachers' Retirement	9,399	11,019	10,731
110-2216-626001-000-000-000-000-0000	Workers' Compensation Insurance	142	165	165
2220 - Instruction and Curriculum Development Services				
110-2220-611298-000-000-000-000-0000	NBC-National Board Certified	0	5,000	5,000
110-2220-611347-000-061-000-00-000-0000	Curriculum Specialist	181,925	192,667	181,544
110-2220-611352-000-000-000-000-0000	Coordinator-STEM	46,544	46,640	46,741
110-2220-611353-000-000-000-000-0000	Master Teacher	260,331	258,918	262,290
110-2220-611354-000-000-000-000-0000	Lead Teacher	164,834	129,577	88,740
110-2220-611360-000-000-000-000-0000	Instructional Mentor	0	0	257,866
110-2220-611398-000-000-000-000-0000	NBC-National Board Certified	12,056	10,000	10,000
110-2220-611399-000-000-000-000-0000	PIP-Prof. Improvement Program	0	1,738	1,738
110-2220-613074-000-061-000-00-000-0000	Extra Work-Curriculum Specialist	9,339	25,000	25,000
110-2220-615101-000-000-000-000-0000	Performance Pay	35,967	29,984	29,984
110-2220-621000-000-xxx-000-00-000-0000	Group Insurance Expense	142,105	131,194	179,259
110-2220-622500-000-xxx-000-00-000-0000	Medicare Part A Expense	9,846	9,523	12,059
110-2220-623101-000-xxx-000-00-000-0000	Teachers' Retirement	179,558	174,296	224,168
110-2220-626001-000-xxx-000-00-000-0000	Workers' Compensation Insurance	2,666	2,614	3,450
110-2220-627000-000-000-000-000-0000	Group Insurance-Retiree	238,494	247,624	240,500
110-2220-628100-000-000-000-00-000-0000	Sick Leave Severance Pay	0	0	10,000
110-2220-644230-000-061-000-00-000-0000	Copy Equipment Rental	288	2,000	2,000
110-2220-653032-000-061-000-00-000-0000	Cellular Telephone Expense	0	0	1,200
110-2220-658201-000-061-000-00-000-0000	Travel-Employee	6,210	11,500	8,500
110-2220-661047-000-061-000-00-000-0000	Instructional Improvement Supplies	17	500	500

Terrebonne Parish School Board
 General Fund Budget
 Instructional Staff Services-Function 2200
 Fiscal Year 2019/2020

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
110-2220-661050-000-061-000-00-000-0000	General Office Supplies	353	500	500
2231 - Instructional Staff Training-Regular Education				
110-2231-612301-000-000-000-00-000-0000	Substitute Teacher	47,268	60,000	50,000
110-2231-612301-000-000-260-00-000-0000	Substitute Teacher	3,292	0	0
110-2231-612322-000-000-000-00-000-0000	Substitute Elementary Librarian	46	0	0
110-2231-615051-000-000-000-00-000-0000	Stipend-In-Service Presenter	56	7,500	7,500
110-2231-615052-000-000-000-00-000-0000	Stipend-In-Service Participant	19,247	100,000	75,000
110-2231-622000-000-000-000-00-000-0000	FICA	1,932	2,790	3,100
110-2231-622500-xxx-000-000-00-000-0000	Medicare Part A Expense	1,014	870	1,922
110-2231-623101-xxx-000-000-00-000-0000	Teachers' Retirement	10,220	4,005	21,450
110-2231-626001-xxx-000-000-00-000-0000	Workers' Compensation Insurance	284	240	530
110-2231-632012-000-000-000-00-000-0000	Consultant Services	177,250	175,000	175,000
110-2231-644123-000-000-000-00-000-0000	Building Rental	1,425	450	0
110-2231-653038-000-000-000-00-000-0000	Web Based Access License	7,145	7,200	7,200
110-2231-658201-000-000-000-00-000-0000	Travel-Employee	20,711	30,000	20,000
110-2231-658201-000-000-190-00-000-0000	Travel-Employee	0	1,000	500
110-2231-658201-000-000-260-00-000-0000	Travel-Employee	14,560	0	0
110-2231-661037-000-000-000-00-000-0000	Furniture/Fixtures	0	8,000	0
110-2231-661045-000-000-000-00-000-0000	Professional Development Supplies	6,660	10,000	10,000
2232 - Staff Training-Special Education Programs				
110-2232-658201-000-000-000-00-000-0000	Travel-Employee	2	0	0
2234 - Staff Training-Other Special Programs				
110-2234-658201-000-000-000-00-000-0000	Travel-Employee	1	500	0
2235 - Staff Training-Career/Technical				
110-2234-658201-000-000-000-00-000-0000	Travel-Employee	2	0	0

Terrebonne Parish School Board
 General Fund Budget
 Instructional Staff Services-Function 2200
 Fiscal Year 2019/2020

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
2250 - Library/Media Services				
110-2250-627000-000-000-000-000-0000	Group Insurance-Retiree	341,841	354,928	356,800
2252 - School Library/Media Services				
110-2252-611287-000-000-000-00-000-0000	Elementary Librarian	936,831	969,638	1,014,352
110-2252-611288-000-000-000-00-000-0000	Secondary Librarian	274,834	288,876	250,571
110-2252-611289-000-000-000-00-000-0000	Part-Time Librarian	18,607	20,584	20,584
110-2252-611398-000-000-000-00-000-0000	NBC-National Board Certified	5,000	5,000	5,000
110-2252-612301-000-000-000-00-000-0000	Substitute Teacher	4,889	15,000	15,000
110-2252-612322-000-000-000-00-000-0000	Substitute Elementary Librarian	51,114	0	0
110-2252-612331-000-000-000-00-000-0000	Substitute Secondary Librarian	565	0	0
110-2252-615101-000-000-000-00-000-0000	Performance Pay	31,229	22,162	22,162
110-2252-615103-000-000-000-00-000-0000	Target/Demand Teacher Stipend	2,500	0	0
110-2252-621000-000-000-000-00-000-0000	Group Insurance Expense	314,235	300,763	300,763
110-2252-622000-000-000-000-00-000-0000	FICA	2,838	698	698
110-2252-622500-000-000-000-00-000-0000	Medicare Part A Expense	17,645	17,603	17,092
110-2252-623101-000-000-000-00-000-0000	Teachers' Retirement	273,866	276,553	265,691
110-2252-623903-000-000-000-00-000-0000	Optional Retirement Expense	9,657	9,680	9,984
110-2252-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	5,177	5,193	5,137
110-2252-628100-000-000-000-00-000-0000	Sick Leave Severance Pay	2,495	5,000	6,000
2290 - Other Instructional Staff Services				
110-2290-611361-000-065-000-00-000-0000	Education Technology Facilitator	51,782	51,883	52,804
110-2290-611363-000-000-000-00-000-0000	Coordinator-Special Area	44,037	51,529	55,245
110-2290-613072-000-000-740-00-000-0000	Summer Program Test Coordinator	3,331	3,793	3,793
110-2290-613086-000-000-000-00-000-0000	Supervising Student Teacher	5,250	5,500	5,500
110-2290-611377-000-067-000-00-000-0000	Federal Programs Grant Liaison	5,885	6,161	6,161
110-2290-621000-000-xxx-xxx-00-000-0000	Group Insurance Expense	15,722	19,398	19,398
110-2290-622500-000-xxx-xxx-00-000-0000	Medicare Part A Expense	1,685	1,670	1,734
110-2290-623101-000-xxx-xxx-00-000-0000	Teachers' Retirement	23,988	30,089	30,509
110-2290-626001-000-xxx-xxx-00-000-0000	Workers' Compensation Insurance	428	440	469
110-2290-627000-000-000-xxx-00-000-0000	Group Insurance-Retiree	55,649	57,779	62,100
110-2290-628100-000-000-000-00-000-0000	Sick Leave Severance Pay	7,652	5,000	5,000
110-2290-653032-000-000-000-00-000-0000	Cellular Telephone Expense	414	250	250

Terrebonne Parish School Board
 General Fund Budget
 Instructional Staff Services-Function 2200
 Fiscal Year 2019/2020

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
110-2290-653032-000-065-000-00-000-0000	Cellular Telephone Expense	0	350	350
110-2290-658201-000-000-000-00-000-0000	Travel-Employee	1,053	1,000	1,000
110-2290-658201-000-000-069-00-000-0000	Travel-Employee	175	175	800
110-2290-658201-000-065-000-00-000-0000	Travel-Employee	84	800	1,000
110-2290-658201-000-067-000-00-000-0000	Travel-Employee	0	1,000	175
110-2290-661050-000-065-000-00-000-0000	General Office Supplies	60	100	100
Total Instructional Staff Services		\$4,963,097	\$5,129,186	\$5,393,587

Terrebonne Parish School Board
 General Fund Budget
 Fiscal Year 2019/2020

General Administration			
<p>General Administration includes activities concerned with establishing and administering policy for operating the LEA.</p> <p>Board of Education Services – Activities of the elected body that have been created according to State law and vested with responsibilities for educational activities in a given administrative unit.</p> <p>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.</p>			
Personnel Roster			
Position	Revised Budget 2018/2019	Budget 2019/2020	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 2019/2020

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
2310 - Board of Education Services				
110-2310-627000-000-000-000-000-0000	Group Insurance-Retiree	\$34,064	\$34,248	\$46,400
110-2310-631635-000-000-000-000-0000	Election	0	20,000	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 and Recording Fees	38,036	50,000	50,000
110-2310-633310-000-000-000-000-0000	Financial Audit Fees	72,205	65,000	70,000
110-2310-633901-000-000-000-000-0000	Actuary Fees	0	10,000	10,000
110-2310-633903-000-000-000-000-0000	Geologist Fee-Section 16 Lands	8,684	6,000	6,000
110-2310-633905-000-000-000-000-0000	Consultant Services-S16 Lands	2,000	2,000	2,000
110-2310-633907-000-000-000-000-0000	Appraisal Fees	1,200	8,000	5,000
110-2310-633909-000-000-000-000-0000	Survey Service	0	10,000	5,000
110-2310-633911-000-000-000-000-0000	Policy Review	3,900	3,900	3,900
110-2310-634035-000-000-000-000-0000	Planning/Map Fees-School	21,501	22,000	22,000
110-2310-634047-000-000-000-000-0000	Contract Security Services	1,305	1,600	1,600
110-2310-634052-000-000-000-000-0000	Bank Service Charges	73,003	70,000	70,000
110-2310-634058-000-000-000-000-0000	Cash Management Fees	6,247	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
110-2310-653032-000-000-000-000-0000	Cellular Telephone Expense	13,924	12,000	12,000
110-2310-654005-000-000-000-000-0000	Official Journal Expense	15,754	14,000	14,000
110-2310-658201-000-000-000-000-0000	Travel-Employee	10,656	15,000	15,000
110-2310-661045-000-000-000-000-0000	Professional Development Supplies	0	300	300
110-2310-661050-000-000-000-000-0000	General Office Supplies	68	4,000	3,000
110-2310-661052-000-000-000-000-0000	Other Material and Supplies	1,362	5,000	2,500
110-2310-681028-000-000-000-000-0000	Dues and Fees	14,308	14,500	14,500
110-2310-631322-000-000-000-000-0000	Pension Fund-Constitutional Tax	114,363	115,000	115,000
110-2310-631326-000-000-000-000-0000	Pension Fund-Special Maint Tax	160,287	160,000	160,000
110-2310-631438-000-000-000-000-0000	Sales Tax Collection Fee	51,791	60,135	60,135
2311 - Supervision-Board of Education Services				
110-2311-611101-000-000-000-000-0000	Board Member	87,600	87,600	78,000
110-2311-621000-000-000-000-000-0000	Group Insurance Expense	89,901	75,507	75,538
110-2311-622000-000-000-000-000-0000	FICA	3,314	3,790	2,367
110-2311-622500-000-000-000-000-0000	Medicare Part A Expense	980	982	792
110-2311-626001-000-000-000-000-0000	Workers' Compensation Insurance	350	338	281

Terrebonne Parish School Board
 General Fund Budget
 General Administration-Function 2300
 Fiscal Year 2019/2020

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
2312 - Board Secretary/Clerk Services				
110-2312-611429-000-000-000-000-0000	Reception/Switchboard Operator	16,938	18,164	36,713
110-2312-611431-000-000-000-000-0000	Executive Assistant	47,137	47,061	47,135
110-2312-621000-000-000-000-000-0000	Group Insurance Expense	16,220	14,972	25,878
110-2312-622500-000-000-000-000-0000	Medicare Part A Expense	235	253	522
110-2312-623101-000-000-000-000-0000	Teachers' Retirement	17,121	17,415	21,800
110-2312-626001-000-000-000-000-0000	Workers' Compensation Insurance	256	261	336
2320 - Executive Administrative Services				
110-2320-627000-000-000-000-000-0000	Group Insurance-Retiree	76,645	77,058	61,900
2321 - Office of Superintendent Services				
110-2321-611102-000-000-000-000-0000	Superintendent	194,000	197,500	196,500
110-2321-611199-000-000-000-000-0000	PIP-Prof. Improvement Program	1,457	1,457	1,457
110-2321-611421-000-000-000-000-0000	Executive Secretary	35,647	35,745	35,846
110-2321-621000-000-000-000-000-0000	Group Insurance Expense	16,220	14,972	14,972
110-2321-622500-000-000-000-000-0000	Medicare Part A Expense	3,347	3,400	3,386
110-2321-623101-000-000-000-000-0000	Teachers' Retirement	61,474	62,665	62,173
110-2321-626001-000-000-000-000-0000	Workers' Compensation Insurance	924	939	935
110-2321-644230-000-000-000-000-0000	Copy Equipment Rental	590	500	500
110-2321-653032-000-000-000-000-0000	Cellular Telephone Expense	414	500	500
110-2321-658201-000-000-000-000-0000	Travel-Employee	2,361	3,000	3,000
110-2321-661050-000-000-000-000-0000	General Office Supplies	774	2,000	1,000
110-2321-661054-000-000-000-000-0000	Subscription Expense	204	250	250
110-2321-681028-000-000-000-000-0000	Dues and Fees	685	1,700	1,000
2322- Community Relations Services				
110-2322-661052-000-000-600-000-0000	Other Materials and Supplies	450	2,500	2,500
2324 - Office of Assistant Superintendent Services				
110-2324-611103-000-000-000-000-0000	Assistant Superintendent	92,108	93,105	92,105
110-2324-611417-000-000-000-000-0000	Assistant Superintendent Secretary	26,371	26,472	26,571
110-2324-621000-000-000-000-000-0000	Group Insurance Expense	19,924	18,392	18,392
110-2324-622500-000-000-000-000-0000	Medicare Part A Expense	1,682	1,702	1,688
110-2324-623101-000-000-000-000-0000	Teachers' Retirement	31,515	31,927	30,855

Terrebonne Parish School Board
General Fund Budget
General Administration-Function 2300
Fiscal Year 2019/2020

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
110-2324-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	473	477	474
110-2324-644230-000-000-000-00-000-0000	Copy Equipment Rental	244	650	300
110-2324-653032-000-000-000-00-000-0000	Cellular Telephone Expense	0	530	530
110-2324-658201-000-000-000-00-000-0000	Travel-Employee	3,800	3,600	3,600
110-2324-661050-000-000-000-00-000-0000	General Office Supplies	966	1,000	1,000
	Total General Administration	\$1,503,780	\$1,563,867	\$1,571,931

Terrebonne Parish School Board
 General Fund Budget
 Fiscal Year 2019/2020

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

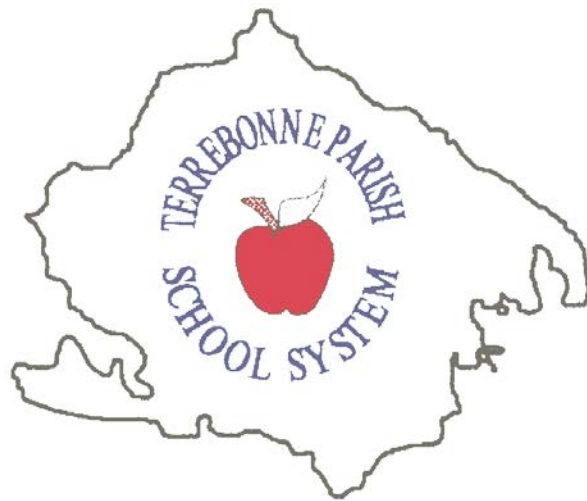
Position	Revised Budget 2018/2019	Budget 2019/2020	Increase (Decrease)
Principal	35	35	0
Assistant Principal	36	36	0
School Secretary/Clerical	44	44	0
Part-Time Clerical	6	6	0
COE Office Clerk (High Schools)	4	4	0
Total Positions	125	125	0

Terrebonne Parish School Board
 General Fund Budget
 School Administration-Function 2400
 Fiscal Year 2019/2020

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
2400 - School Administration				
110-2400-627000-000-000-xxx-00-000-0000	Group Insurance-Retiree	\$945,027	\$973,336	\$953,200
110-2400-653005-000-000-000-00-000-0000	Telephone Expense	208,972	142,277	142,277
110-2400-653005-012-000-000-00-000-0000	Telephone Expense	0	400	0
110-2400-653010-000-000-000-00-000-0000	Telephone Equipment Maintenance	55,176	65,000	65,000
110-2400-653022-000-000-000-00-000-0000	Cable TV Services	14	0	0
110-2400-658201-000-000-000-00-000-0000	Travel-Employee	4,682	5,000	5,000
110-2400-661050-000-000-000-00-000-0000	General Office Supplies	574	600	600
110-2400-661050-012-000-000-00-000-0000	General Office Supplies	410	700	700
2410 - Office of Principal Services				
110-2410-611141-000-000-000-00-000-0000	Principal	2,109,418	2,185,781	2,058,502
110-2410-611141-012-000-000-00-000-0000	Principal	63,454	63,552	63,652
110-2410-611198-000-000-000-00-000-0000	NBC-National Board Certified	19,988	25,000	25,000
110-2410-611405-000-000-000-00-000-0000	School Clerical 12 Months	100,323	100,865	101,857
110-2410-611407-000-000-000-00-000-0000	School Clerical Non-12 Months	600,270	601,932	588,568
110-2410-611407-012-000-000-00-000-0000	School Clerical Non-12 Months	19,670	19,771	19,871
110-2410-611427-000-000-000-00-000-0000	Part-Time Clerical	46,248	44,360	43,200
110-2410-611441-000-000-000-00-000-0000	COE Clerk	7,133	31,900	27,840
110-2410-612405-000-000-000-00-000-0000	Substitute School Administration	0	6,000	6,000
110-2410-612433-000-000-000-00-000-0000	Substitute Secretary/Clerical	20,724	15,000	15,000
110-2410-613008-000-000-000-00-000-0000	Extra Work-Clerical	1,257	2,500	2,500
110-2410-615101-000-000-000-00-000-0000	Performance Pay	43,622	32,944	32,944
110-2410-615103-000-000-000-00-000-0000	Target/Demand Teacher Stipend	45,000	0	0
110-2410-621000-xxx-000-000-00-000-0000	Group Insurance Expense	830,828	786,607	765,564
110-2400-622000-000-000-000-00-000-0000	FICA	3,899	3,447	3,606
110-2410-622500-xxx-000-000-00-000-0000	Medicare Part A Expense	41,940	42,299	40,043
110-2410-623101-xxx-000-000-00-000-0000	Teachers' Retirement	747,655	795,181	739,898
110-2410-626001-xxx-000-000-00-000-0000	Workers' Compensation Insurance	12,132	12,215	11,802
110-2410-628100-000-000-000-00-000-0000	Sick Leave Severance Pay	6,681	15,000	15,000
110-2410-628200-000-000-000-00-000-0000	Annual Leave Severance Pay	3,768	0	0
2420 - Office of Assistant Principal Services				
110-2420-611142-000-000-000-00-000-0000	Assistant Principal	1,986,021	1,967,416	2,034,603
110-2420-611198-000-000-000-00-000-0000	NBC-National Board Certified	7,854	10,000	10,000

Terrebonne Parish School Board
 General Fund Budget
 School Administration-Function 2400
 Fiscal Year 2019/2020

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
110-2420-611199-000-000-000-00-000-0000	PIP-Prof. Improvement Program	362	0	0
110-2420-611398-000-000-000-00-000-0000	NBC-National Board Certified	2,033	0	0
110-2420-612405-000-000-000-00-000-0000	Substitute School Administration	0	35,000	10,000
110-2420-615101-000-000-000-00-000-0000	Performance Pay	41,799	35,633	35,633
110-2420-615103-000-000-000-00-000-0000	Target/Demand Teacher Stipend	40,000	0	0
110-2420-621000-000-000-000-00-000-0000	Group Insurance Expense	382,808	357,851	363,488
110-2420-622500-000-000-000-00-000-0000	Medicare Part A Expense	28,874	28,489	28,035
110-2420-623101-000-000-000-00-000-0000	Teachers' Retirement	495,236	471,497	470,001
110-2420-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	8,144	8,053	8,019
110-2420-628100-000-000-000-00-000-0000	Sick Leave Severance Pay	17,112	18,000	20,000
	Total School Administration	\$8,949,108	\$8,903,606	\$8,707,403



Terrebonne Parish School Board
General Fund Budget
Fiscal Year 2019/2020

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 2019/2020

Personnel Roster			
Position	Revised Budget 2018/2019	Budget 2019/2020	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
COE Clerk	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	26	26	0

Terrebonne Parish School Board
 General Fund Budget
 Business Services-Function 2500
 Fiscal Year 2019/2020

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
2510 - Fiscal Services				
110-2510-627000-000-000-000-000-0000	Group Insurance-Retiree	\$47,070	\$54,057	\$53,900
110-2510-644230-000-000-000-000-0000	Copy Equipment Rental	422	800	800
110-2510-653038-000-000-000-000-0000	Web Based Access License	387,635	250	0
110-2510-655001-000-000-000-000-0000	Forms Printing	190	200	200
110-2510-658201-000-000-000-000-0000	Travel-Employee	6,635	15,000	18,000
110-2510-661050-000-000-000-000-0000	General Office Supplies	8,843	11,000	11,000
110-2510-681028-000-000-000-000-0000	Dues and Fees	3,965	3,600	3,600
2511 - Supervising Fiscal Services				
110-2511-611105-000-000-000-000-0000	Chief Financial Officer	86,283	88,682	87,783
110-2511-611133-000-000-000-000-0000	Chief Accountant	60,759	111,241	109,948
110-2511-611401-000-000-000-000-0000	Clerical/Secretarial	26,471	26,571	26,877
110-2511-621000-000-000-000-000-0000	Group Insurance Expense	37,538	41,992	47,490
110-2511-622500-000-000-000-000-0000	Medicare Part A Expense	1,512	2,262	2,229
110-2511-623101-000-000-000-000-0000	Teachers' Retirement	46,154	60,475	58,397
110-2511-626001-000-000-000-000-0000	Workers' Compensation Insurance	694	906	898
2514 - Payroll Services				
110-2514-611411-000-000-000-000-0000	Payroll Clerk	21,491	21,454	21,894
110-2514-611803-000-000-000-000-0000	Payroll Manager	47,137	47,135	47,135
110-2514-611805-000-000-000-000-0000	Accountant	47,752	90,321	90,420
110-2514-621000-000-000-000-000-0000	Group Insurance Expense	31,739	34,651	42,137
110-2514-622500-000-000-000-000-0000	Medicare Part A Expense	948	1,488	1,490
110-2514-623101-000-000-000-000-0000	Teachers' Retirement	18,255	29,654	29,319
110-2514-623905-000-000-000-000-0000	LA State Empl Rtmt-LASERS	0	18,136	19,516
110-2514-626001-000-000-000-000-0000	Workers' Compensation Insurance	466	634	637
2515 - Financial Accounting Services				
110-2515-611413-000-000-000-000-0000	Accounting Clerk	47,767	48,592	48,792
110-2515-611805-000-000-000-000-0000	Accountant	213,511	214,647	219,338
110-2515-612205-000-000-000-000-0000	Seasonal Clerical	6,405	8,000	0
110-2515-613008-000-000-000-000-0000	Extra Work-Clerical	2,512	2,000	2,000
110-2515-621000-000-000-000-000-0000	Group Insurance Expense	83,570	67,960	73,368
110-2515-622000-000-000-000-000-0000	FICA	362	496	0

Terrebonne Parish School Board
 General Fund Budget
 Business Services-Function 2500
 Fiscal Year 2019/2020

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
110-2515-622500-000-000-000-000-0000	Medicare Part A Expense	3,606	3,715	3,691
110-2515-623101-000-000-000-000-0000	Teachers' Retirement	69,832	64,413	51,792
110-2515-626001-000-000-000-000-0000	Workers' Compensation Insurance	1,071	1,083	1,080
2520 - Purchasing Services				
110-2520-611124-000-000-000-000-0000	Purchasing Agent	65,682	59,061	59,161
110-2520-611427-000-000-000-000-0000	Part-Time Clerical	0	9,600	9,600
110-2520-611433-000-000-000-000-0000	Inventory Clerk	0	0	19,507
110-2520-611441-000-000-000-000-0000	COE Clerk	5,217	7,975	6,960
110-2520-611819-000-000-000-000-0000	Buyer	35,582	36,784	37,395
110-2520-621000-000-000-000-000-0000	Group Insurance Expense	26,925	25,667	36,573
110-2520-622500-000-000-000-000-0000	Medicare Part A Expense	1,354	1,289	1,581
110-2520-623101-000-000-000-000-0000	Teachers' Retirement	24,102	25,591	30,177
110-2520-626001-000-000-000-000-0000	Workers' Compensation Insurance	427	383	493
110-2520-627000-000-000-000-000-0000	Group Insurance -Retiree	35,625	28,642	28,700
110-2520-644230-000-000-000-000-0000	Copy Equipment Rental	586	1,000	600
110-2520-655001-000-000-000-000-0000	Forms Printing	0	1,000	0
110-2520-658201-000-000-000-000-0000	Travel-Employee	0	100	50
110-2520-661050-000-000-000-000-0000	General Office Supplies	3,249	2,200	2,200
110-2520-661510-000-000-000-000-0000	Technology Related Supplies	591	1,000	1,000
2530 - Warehousing/Distributing Services				
110-2530-611151-000-000-000-000-0000	Warehouse Manager	39,577	39,675	39,775
110-2530-611607-000-000-000-000-0000	Warehouseman/Commodity Clerk	41,821	80,527	41,206
110-2530-611631-000-000-000-000-0000	Driver/General Laborer	37,544	59,689	38,286
110-2530-612225-000-000-000-000-0000	Seasonal Warehouse	0	10,000	10,000
110-2530-613016-000-000-000-000-0000	Extra Work-Warehouse	20,628	25,000	25,000
110-2530-621000-000-000-000-000-0000	Group Insurance Expense	49,429	46,203	46,203
110-2530-622000-000-000-000-000-0000	FICA	0	620	620
110-2530-622500-000-000-000-000-0000	Medicare Part A Expense	1,921	2,214	2,178
110-2530-623300-000-000-000-000-0000	LA School Empl Rtmt-LSERS	38,070	40,333	42,415
110-2530-626001-000-000-000-000-0000	Workers' Compensation Insurance	4,697	5,086	4,076
110-2530-627000-000-000-000-000-0000	Group Insurance - Retiree	4,985	11,964	12,000
110-2530-628100-000-000-000-000-0000	Sick Leave Severance Pay	0	3,000	3,000
110-2530-628200-000-000-000-000-0000	Annual Leave Severance Pay	0	2,743	0

Terrebonne Parish School Board
General Fund Budget
Business Services-Function 2500
Fiscal Year 2019/2020

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
110-2530-633561-000-000-000-00-000-0000	Drug Testing-Other	0	150	150
110-2530-643018-000-000-000-00-000-0000	Equipment Repair Service	3,780	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	10,172	7,000	7,000
110-2530-644234-000-000-000-00-000-0000	Equipment Rental	529	300	300
110-2530-653032-000-000-000-00-000-0000	Cellular Telephone Expense	414	500	500
110-2530-653033-000-000-000-00-000-0000	Data Plan	1,442	1,200	1,200
110-2530-659001-000-000-000-00-000-0000	Non-Employee Contract Services	26,066	25,000	25,000
110-2530-661052-000-000-000-00-000-0000	Other Materials and Supplies	5,488	10,000	8,000
110-2530-661060-000-000-000-00-000-0000	Equipment Repair Parts	1,836	6,000	6,000
110-2530-661068-000-000-000-00-000-0000	Security Supplies	6,020	500	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 and Diesel Fuel	4,367	4,000	4,500
2540 - Printing, Publishing, and Duplicating Services				
110-2540-611401-000-000-000-00-000-0000	Clerical/Secretarial	18,868	19,517	19,807
110-2540-621000-000-000-000-00-000-0000	Group Insurance Expense	11,815	10,906	10,906
110-2540-622500-000-000-000-00-000-0000	Medicare Part A Expense	217	227	232
110-2540-623101-000-000-000-00-000-0000	Teachers' Retirement	5,019	5,211	5,150
110-2540-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	76	78	79
110-2540-644230-000-000-000-00-000-0000	Copy Equipment Rental	17,109	20,000	20,000
110-2540-644234-000-000-000-00-000-0000	Equipment Rental	7,777	8,000	8,000
110-2540-661050-000-000-000-00-000-0000	General Office Supplies	9,567	15,000	12,000
2590 - Other Business Services				
110-2590-611125-000-000-000-00-000-0000	Risk Manager	79,952	81,048	80,148
110-2590-611401-000-000-000-00-000-0000	Clerical/Secretarial	28,653	42,794	43,596
110-2590-613008-000-000-000-00-000-0000	Extra Work-Clerical	0	500	500
110-2590-621000-000-000-000-00-000-0000	Group Insurance Expense	23,246	25,878	25,878
110-2590-622500-000-000-000-00-000-0000	Medicare Part A Expense	1,500	1,753	1,750
110-2590-623101-000-000-000-00-000-0000	Teachers' Retirement	28,889	33,204	32,304
110-2590-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	434	512	497
110-2590-653032-000-000-000-00-000-0000	Cellular Telephone Expense	414	530	530
110-2590-658201-000-000-000-00-000-0000	Travel-Employee	892	500	500
110-2590-661050-000-000-000-00-000-0000	General Office Supplies	575	400	400

Terrebonne Parish School Board
 General Fund Budget
 Business Services-Function 2500
 Fiscal Year 2019/2020

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
110-2590-681028-000-000-000-00-000-0000	Dues and Fees	2,425	2,500	2,500
	Total Business Services	\$2,046,149	\$1,929,069	\$1,897,514

Terrebonne Parish School Board
General Fund Budget
Fiscal Year 2019/2020

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 2019/2020

Personnel Roster			
Position	Revised Budget 2018/2019	Budget 2019/2020	Increase (Decrease)
Plant Operations Manager	1	1	0
Secretary/Clerk	2	2	0
COE Worker	1	1	0
General Maintenance Technician	11	10	(1)
Building Manager & Custodian	112	112	0
Part-Time Custodian	1	1	0
General Maintenance Leaderman	1	1	0
Carpenter	7	6	(1)
Roofer	2	2	0
Mason	1	1	0
Plumber	2	2	0
HVAC Technician	7	7	0
Electrician	2	2	0
Grounds Care Personnel	1	1	0
Total Positions	151	149	(2)

Terrebonne Parish School Board
 General Fund Budget
 Operations Maintenance of Plant Services-Function 2600
 Fiscal Year 2019/2020

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
2610 - Supervision-Operations and Maintenance of Plant Services				
110-2610-611131-000-000-000-000-0000	Plant Operations Manager	\$52,787	\$58,504	\$58,261
110-2610-611401-000-000-000-000-0000	Clerical/Secretarial	40,701	42,882	43,283
110-2610-611441-000-000-000-000-0000	COE Clerk	7,302	7,975	6,960
110-2610-613008-000-000-000-000-0000	Extra Work-Clerical	1,284	2,000	2,000
110-2610-621000-000-000-000-000-0000	Group Insurance Expense	31,338	29,298	29,298
110-2610-622000-000-000-000-000-0000	FICA	9	0	0
110-2610-622500-000-000-000-000-0000	Medicare Part A Expense	1,253	1,653	1,504
110-2610-623101-000-000-000-000-0000	Teachers' Retirement	11,168	11,984	11,774
110-2610-623300-000-000-000-000-0000	LA School Empl Rtmt-LSERS	16,439	16,313	17,129
110-2610-626001-000-000-000-000-0000	Workers' Compensation Insurance	400	405	442
110-2610-628100-000-000-000-000-0000	Sick Leave Severance Pay	0	5,000	5,000
110-2610-628200-000-000-000-000-0000	Annual Leave Severance Pay	0	10,600	0
110-2610-644230-000-000-000-000-0000	Copy Equipment Rental	435	800	800
110-2610-655001-000-000-000-000-0000	Forms Printing	1,595	2,000	2,000
110-2610-658201-000-000-000-000-0000	Travel-Employee	0	5,000	500
110-2610-661050-000-000-000-000-0000	General Office Supplies	2,244	2,000	2,000
2620 - Operation and Maintenance of Buildings				
110-2620-611611-000-000-000-000-0000	General Maintenance Technician	177,953	203,582	196,917
110-2620-611621-000-000-000-000-0000	Non-12 Month Custodian	61,321	61,318	61,720
110-2620-611623-000-000-000-000-0000	Building Manager and Custodian	1,776,262	1,843,894	1,860,048
110-2620-611623-012-000-000-000-0000	Building Manager and Custodian	17,033	19,907	20,007
110-2620-611625-000-000-000-000-0000	Part-Time Custodian	6,884	7,400	7,200
110-2620-611701-000-000-000-000-0000	General Maintenance Leaderman	39,774	40,014	40,114
110-2620-611705-000-000-000-000-0000	Carpenter	154,635	198,399	172,094
110-2620-611707-000-000-000-000-0000	Roofer	70,797	60,124	60,438
110-2620-611709-000-000-000-000-0000	Mason	28,145	28,655	28,870
110-2620-611711-000-000-000-000-0000	Plumber	65,506	33,128	65,711
110-2620-611713-000-000-000-000-0000	HVAC Technician	66,155	174,278	209,301
110-2620-611717-000-000-000-000-0000	Electrician	64,552	65,496	65,862
110-2620-612441-000-000-000-000-0000	Substitute Custodian	48,713	45,000	45,000
110-2620-612901-000-000-000-000-0000	Forecast Adjustment	0	(83,300)	(85,000)
110-2620-613013-000-000-000-000-0000	Extra Work-Maintenance	25,171	30,000	30,000
110-2620-613014-000-000-000-000-0000	Extra Work-Skilled Maintenance	8,874	10,000	10,000

Terrebonne Parish School Board
 General Fund Budget
 Operations Maintenance of Plant Services-Function 2600
 Fiscal Year 2019/2020

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
110-2620-613015-000-000-000-00-000-0000	Summer Custodian	17,430	10,000	10,000
110-2620-615101-000-000-000-00-000-0000	Performance Pay Stipend	21,948	18,157	18,157
110-2620-621000-xxx-000-000-00-000-0000	Group Insurance Expense	1,188,040	1,122,584	1,181,240
110-2620-622000-000-000-000-00-000-0000	FICA	3,598	2,552	3,236
110-2620-622500-xxx-000-000-00-000-0000	Medicare Part A Expense	36,388	38,578	40,185
110-2620-623101-000-000-000-00-000-0000	Teachers' Retirement	2,642	4,202	0
110-2620-623300-xxx-000-000-00-000-0000	LA School Empl Rtmt-LSERS	670,719	712,036	774,321
110-2620-625000-000-000-000-00-000-0000	Unemployment Compensation	772	2,000	10,000
110-2620-626001-xxx-000-000-00-000-0000	Workers' Compensation Insurance	85,520	90,923	92,635
110-2620-628100-000-000-000-00-000-0000	Sick Leave Severance Pay	4,085	10,000	10,000
110-2620-628200-000-000-000-00-000-0000	Annual Leave Severance Pay	24,851	2,322	0
110-2620-633435-000-000-000-00-000-0000	Architect Fees	4,346	6,000	10,000
110-2620-633905-000-000-000-00-000-0000	Consultant Services - S16 Lands	0	5,000	5,000
110-2620-634059-000-000-000-00-000-0000	Other Purchased Technical Services	12,838	10,000	10,000
110-2620-634062-000-000-000-00-000-0000	Moving Services	20,735	20,000	10,000
110-2620-641110-000-000-000-00-000-0000	Water	249,271	185,000	250,000
110-2620-641115-000-000-000-00-000-0000	Sewerage	104,928	92,000	100,000
110-2620-642125-000-000-000-00-000-0000	Garbage Disposal Service	126,829	140,000	130,000
110-2620-643005-000-000-000-00-000-0000	Environmental Remediation	239,924	350,000	350,000
110-2620-643010-000-000-000-00-000-0000	Building Repair Service	281,168	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	5,533	115,000	50,000
110-2620-643018-000-000-000-00-000-0000	Equipment Repair Service	138,484	200,000	200,000
110-2620-643025-000-000-000-00-000-0000	Pest Control Service	66,227	62,000	70,000
110-2620-643028-000-000-000-00-000-0000	Sewer Effluent Testing	111,875	100,000	110,000
110-2620-643030-000-000-000-00-000-0000	Master Meter Gas Contract	8,315	10,000	10,000
110-2620-643045-000-000-000-00-000-0000	Maintenance Agreement	45,944	46,000	46,000
110-2620-644234-000-000-000-00-000-0000	Equipment Rental	24,206	60,000	60,000
110-2620-653001-000-000-000-00-000-0000	Postage Expense	37,629	38,000	38,000
110-2620-653005-000-000-000-00-000-0000	Telephone Expense	28,213	17,000	30,000
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 and Maintenance	12,719	7,000	10,000
110-2620-658201-000-000-000-00-000-0000	Travel-Employee	5	50	50
110-2620-661052-000-000-000-00-000-0000	Other Materials and Supplies	9,900	500	1,000

Terrebonne Parish School Board
 General Fund Budget
 Operations Maintenance of Plant Services-Function 2600
 Fiscal Year 2019/2020

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
110-2620-661060-000-000-000-00-000-0000	Equipment Repair Parts	28,772	30,000	30,000
110-2620-661062-000-000-000-00-000-0000	Custodial Supplies	329,118	350,000	350,000
110-2620-661063-000-000-000-00-000-0000	Maintenance Supplies	8,621	10,000	10,000
110-2620-661065-000-000-000-00-000-0000	Building Repair Materials	376,063	375,000	375,000
110-2620-661067-000-000-000-00-000-0000	Roofing Supplies	36,994	35,000	35,000
110-2620-662110-000-000-000-00-000-0000	Natural Gas	193,101	234,000	210,000
110-2620-662215-000-000-000-00-000-0000	Electricity	2,865,705	2,600,000	2,800,000
110-2620-673222-000-000-000-00-000-0000	Vehicles	28,220	60,000	0
110-2620-681028-000-000-000-00-000-0000	Dues and Fees	9,327	7,500	7,500
110-2620-681034-000-000-000-00-000-0000	Employee Licenses	300	200	200
2630 - Care and Upkeep of Grounds				
110-2630-611719-000-000-000-00-000-0000	Grounds Care Personnel	25,612	25,716	25,817
110-2630-621000-000-000-000-00-000-0000	Group Insurance Expense	13,909	12,839	12,839
110-2630-622500-000-000-000-00-000-0000	Medicare Part A Expense	332	311	313
110-2630-623300-000-000-000-00-000-0000	LA School Empl Rtmt-LSERS	7,069	7,201	7,591
110-2630-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	845	848	852
110-2630-642435-xxx-xxx-000-00-000-0000	Grounds Care Service	250,626	390,000	390,000
110-2630-642445-000-000-000-00-000-0000	Contract Service-Grounds	284,896	330,000	330,000
110-2630-643018-000-000-000-00-000-0000	Equipment Repair Service	2,310	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	260	300	300
110-2630-661066-xxx-xxx-000-00-000-0000	Grounds Care Supplies	69,742	140,000	140,000
2640 - Care and Upkeep of Equipment				
110-2640-643018-000-000-000-00-000-0000	Equipment Repair Service	392,690	375,000	375,000
110-2640-643022-000-000-000-00-000-0000	Generator Maintenance	110	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	467,219	300,000	400,000
110-2640-661064-000-000-000-00-000-0000	HVAC Supplies	227,085	200,000	225,000
2650 - Vehicle Operations and Maintenance Services				
110-2650-643060-000-000-000-00-000-0000	Vehicle Repair Service	18,176	10,000	10,000
110-2650-653033-000-000-000-00-000-0000	Data Plan	5,985	6,700	6,700

Terrebonne Parish School Board
 General Fund Budget
 Operations Maintenance of Plant Services-Function 2600
 Fiscal Year 2019/2020

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
110-2650-661074-000-000-000-00-000-0000	Vehicle Maintenance/Repair Parts	4,655	4,400	4,400
110-2650-662625-000-000-000-00-000-0000	Gasoline and Diesel Fuel	24,775	30,000	30,000
2660 - Safety and Security				
110-2660-634025-000-000-000-00-000-0000	School Resource Officers	468,385	435,000	470,000
110-2660-643038-012-000-000-00-000-0000	Alarm System Maintenance	2,073	850	850
110-2660-661068-000-000-000-00-000-0000	Security Supplies	972	10,000	10,000
2690 - Other Operations and Maintenance of Plant Services				
110-2690-627000-000-000-000-00-000-0000	Group Insurance-Retiree	678,640	672,935	672,300
	Total Operations/Maint-Plants	\$13,186,399	\$13,471,863	\$13,935,569

Terrebonne Parish School Board
 General Fund Budget
 Fiscal Year 2019/2020

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 2018/2019	Budget 2019/2020	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	125	125	0
Special Education Bus Driver	19	19	0
Total Positions	168	168	0

Program Codes:
 505 - First Student Busses

Terrebonne Parish School Board
 General Fund Budget
 Student Transportation Services-Function 2700
 Fiscal Year 2019/2020

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
2710 - Supervision of Student Transportation Services				
110-2710-611121-000-000-000-00-000-0000	Supervisor-Transportation	\$75,718	\$76,820	\$75,920
110-2710-611401-000-000-000-00-000-0000	Clerical/Secretarial	20,802	20,252	21,204
110-2710-611704-000-000-000-00-000-0000	Dispatcher Fleet Operations	30,648	30,812	31,610
110-2710-611721-000-000-000-00-000-0000	Coordinator Fleet Operations	33,093	28,656	28,870
110-2710-621000-000-000-000-00-000-0000	Group Insurance Expense	47,742	44,070	44,070
110-2710-622500-000-000-000-00-000-0000	Medicare Part A Expense	2,186	2,109	2,122
110-2710-623300-000-000-000-00-000-0000	La School Empl Rtmt-LSERS	41,803	43,832	46,335
110-2710-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	3,516	3,307	3,358
110-2710-627000-000-000-000-00-000-0000	Group Insurance-Retiree	34,322	34,619	33,500
110-2710-628100-000-000-000-00-000-0000	Sick Leave Severance Pay	3,252	5,000	5,000
110-2710-628200-000-000-000-00-000-0000	Annual Leave Severance Pay	4,119	0	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	1,930	3,000	3,000
110-2710-644230-000-000-000-00-000-0000	Copy Equipment Rental	2,185	2,000	2,000
110-2710-653032-000-000-000-00-000-0000	Cellular Telephone Expense	414	1,500	400
110-2710-653033-000-000-000-00-000-0000	Data Plan	1,049	1,197	1,197
110-2710-653035-000-000-000-00-000-0000	Radio Airtime and Maintenance	3,089	2,500	2,500
110-2710-655001-000-000-000-00-000-0000	Forms Printing	12	2,500	2,500
110-2710-658201-000-000-000-00-000-0000	Travel-Employee	581	600	600
110-2710-661050-000-000-000-00-000-0000	General Office Supplies	6,870	5,500	5,500
110-2710-661068-000-000-000-00-000-0000	Security Supplies	1,720	200,000	10,000
110-2710-681028-000-000-000-00-000-0000	Dues and Fees	52	50	50
2720 - Regular Transportation				
110-2720-627000-000-000-000-00-000-0000	Group Insurance-Retiree	583,467	588,518	574,800
110-2720-633552-000-000-000-00-000-0000	Medical Exams	29,403	50,000	50,000
110-2720-633567-000-000-000-00-000-0000	Drug Testing-Bus Drivers	11,781	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	900	2,500	2,500
110-2720-643018-000-000-000-00-000-0000	Equipment Repair Service	5,249	4,000	4,000
110-2720-643025-000-000-000-00-000-0000	Pest Control Service	1,008	1,500	1,500
110-2720-643045-000-505-000-00-000-0000	Maintenance Agreement	178,843	165,000	175,000
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	1,969,190	2,658,960	2,658,960

Terrebonne Parish School Board
 General Fund Budget
 Student Transportation Services-Function 2700
 Fiscal Year 2019/2020

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
110-2720-651353-000-000-000-00-000-0000	Payments In Lieu of Transport	11,102	0	0
110-2720-653035-000-000-000-00-000-0000	Data Plan	7,613	8,500	9,500
110-2720-653035-000-000-000-00-000-0000	Radio Airtime and Maintenance	42,360	35,000	40,000
110-2720-658201-000-000-000-00-000-0000	Travel-Employee	486	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	Custodial Supplies	0	300	0
110-2720-661068-000-000-000-00-000-0000	Security Supplies	25,074	20,000	20,000
110-2720-661075-000-000-000-00-000-0000	Bus Maintenance/Repair Parts	47,086	60,000	60,000
110-2720-662625-000-000-000-00-000-0000	Gasoline and Diesel Fuel	764,092	650,000	750,000
110-2720-662680-000-000-000-00-000-0000	Local Reimb Vehicle Operat Exp	0	(75,000)	(75,000)
110-2720-662681-000-000-000-00-000-0000	St/Fed Reimb Vehicle Operat Exp	(456,837)	(425,000)	(425,000)
110-2720-681041-000-000-000-00-000-0000	State and Federal Fees	240	725	725
2721 - Vehicle Operation - Regular Transportation				
110-2721-611633-000-000-000-00-000-0000	Transportation Driver	504,825	518,531	520,526
110-2721-611635-000-000-000-00-000-0000	Regular Education Bus Driver	1,622,617	1,683,572	1,722,430
110-2721-612445-000-000-000-00-000-0000	Substitute Regular Driver	199,542	220,000	200,000
110-2721-612901-000-000-000-00-000-0000	Forecast Adjustment	0	(63,700)	(65,000)
110-2721-613019-000-000-000-00-000-0000	Extra Work-Drivers	161,982	170,000	170,000
110-2721-621000-000-000-000-00-000-0000	Group Insurance Expense	1,277,640	1,159,822	1,240,113
110-2721-622000-000-000-xxx-00-000-0000	FICA	10,610	10,230	12,400
110-2721-622500-000-000-xxx-00-000-0000	Medicare Part A Expense	33,663	35,548	35,932
110-2721-623101-000-000-000-00-000-0000	Teachers' Retirement	94	0	0
110-2721-623300-000-000-xxx-00-000-0000	LA School Empl Rtmt-LSERS	611,854	645,627	692,674
110-2721-623905-000-000-000-00-000-0000	LA State Empl Rtmt-LASERS	5,080	5,068	5,490
110-2721-625000-000-000-000-00-000-0000	Unemployment Compensation	1,874	2,500	2,500
110-2721-626001-000-000-xxx-00-000-0000	Workers' Compensation Insurance	118,439	126,935	111,751
110-2721-628100-000-000-000-00-000-0000	Sick Leave Severance Pay	4,012	5,000	5,000
2730 - Special Needs Transportation				
110-2730-627000-000-000-000-00-000-0000	Group Insurance-Retiree	240,251	242,331	254,000
110-2730-633552-000-000-000-00-000-0000	Medical Exams	0	2,000	2,000
110-2730-633567-000-000-000-00-000-0000	Drug Testing-Bus Drivers	925	2,000	2,000
110-2730-643025-000-000-000-00-000-0000	Pest Control Service	126	100	100
110-2730-643045-000-505-000-00-000-0000	Maintenance Agreement	33,124	32,731	35,000

Terrebonne Parish School Board
 General Fund Budget
 Student Transportation Services-Function 2700
 Fiscal Year 2019/2020

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
110-2730-643062-000-000-000-00-000-0000	Bus Repair Service	2,664	10,000	10,000
110-2730-644228-000-505-000-00-000-0000	Bus Rental	176,266	206,362	292,102
110-2730-651353-000-000-000-00-000-0000	Payments In Lieu of Transport	1,110	1,000	1,000
110-2730-653033-000-000-000-00-000-0000	Data Plan	929	1,200	1,200
110-2730-653035-000-000-000-00-000-0000	Radio Airtime and Maintenance	5,407	4,000	5,500
110-2730-661068-000-000-000-00-000-0000	Security Supplies	0	500	500
110-2730-662625-000-000-000-00-000-0000	Gasoline and Diesel Fuel	86,051	80,000	80,000
2731 - Vehicle Operation - Special Needs Transportation				
110-2731-611637-000-000-000-00-000-0000	Special Education Bus Driver	234,060	283,045	282,209
110-2731-612449-000-000-000-00-000-0000	Substitute Spec Education Driver	45,864	50,000	45,000
110-2731-613019-000-000-000-00-000-0000	Extra Work-Drivers	6,070	10,000	10,000
110-2731-613021-000-000-740-00-000-0000	Summer School Driver	735	0	0
110-2731-621000-000-000-xxx-00-000-0000	Group Insurance Expense	151,186	146,295	168,107
110-2731-622000-000-000-xxx-00-000-0000	FICA	827	2,325	2,790
110-2731-622500-000-000-xxx-00-000-0000	Medicare Part A Expense	3,743	5,065	4,608
110-2731-623300-000-000-xxx-00-000-0000	LA School Empl Rtmt-LSERS	52,448	79,567	71,881
110-2731-625000-000-000-000-00-000-0000	Unemployment Compensation	146	1,500	1,500
110-2731-626001-000-000-xxx-00-000-0000	Workers' Compensation Insurance	13,695	17,872	14,080
110-2731-628100-000-000-000-00-000-0000	Sick Leave Severance Pay	5,730	6,000	6,000
2732 - Monitoring Services - Special Needs Transportation				
110-2732-613026-000-000-000-00-000-0000	Extra Work-Spec Ed Bus Attend	515	1,000	1,000
110-2732-622500-000-000-000-00-000-0000	Medicare Part A Expense	7	88	88
110-2732-623101-000-000-000-00-000-0000	Teachers' Retirement	69	0	0
110-2732-623300-000-000-000-00-000-0000	LA School Empl Rtmt-LSERS	71	280	294
110-2732-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	13	49	4
110-2732-628100-000-000-000-00-000-0000	Sick Leave Severance Pay	0	5,000	5,000
Total Student Transportation Services		\$9,150,424	\$9,974,920	\$10,128,650

Terrebonne Parish School Board
General Fund Budget
Fiscal Year 2019/2020

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 2018/2019	Budget 2019/2020	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 2019/2020

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
2820 - Information Services				
110-2820-627000-000-000-000-000-0000	Group Insurance-Retiree	\$7,348	\$7,340	\$7,400
110-2820-661056-000-000-000-000-0000	Parent Publications	0	100	100
110-2820-661058-000-000-000-000-0000	Awards and Memorabilia	2,822	5,000	5,000
2821 - Supervision - Information Services				
110-2821-611823-000-000-000-000-0000	Public Information Officer	49,408	36,755	36,815
110-2821-621000-000-000-000-000-0000	Group Insurance Expense	8,110	5,472	5,469
110-2821-622500-000-000-000-000-0000	Medicare Part A Expense	711	529	531
110-2821-623101-000-000-000-000-0000	Teachers' Retirement	13,143	9,814	9,571
110-2821-626001-000-000-000-000-0000	Workers' Compensation Insurance	198	147	147
110-2821-653032-000-000-000-000-0000	Cellular Telephone Expense	414	530	530
110-2821-654035-000-000-000-000-0000	Advertising Expense	5,000	50,000	50,000
110-2821-658201-000-000-000-000-0000	Travel-Employee	0	500	500
110-2821-661050-000-000-000-000-0000	General Office Supplies	379	600	600
2830 - Personnel/Human Resource Services				
110-2830-613008-000-000-000-000-0000	Extra Work-Clerical	11,610	6,500	6,500
110-2830-622500-000-000-000-000-0000	Medicare Part A Expense	153	94	94
110-2830-623101-000-000-000-000-0000	Teachers' Retirement	3,088	1,736	1,690
110-2830-626001-000-000-000-000-0000	Workers' Compensation Insurance	42	26	26
110-2830-627000-000-000-000-000-0000	Group Insurance-Retiree	94,437	80,857	81,800
110-2830-633552-000-000-000-000-0000	Medical Exams	7,975	10,000	10,000
110-2830-634022-000-000-000-000-0000	Criminal History Checks	16,758	20,000	20,000
110-2830-643045-000-000-000-000-0000	Maintenance Agreement	5,655	7,000	7,000
110-2830-644230-000-000-000-000-0000	Copy Equipment Rental	2,058	2,400	2,400
110-2830-653032-000-000-000-000-0000	Cellular Telephone Expense	414	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	5,795	5,000	6,000
110-2830-661050-000-000-000-000-0000	General Office Supplies	1,600	2,500	2,500
110-2830-661052-000-000-000-000-0000	Other Materials and Supplies	556	500	500
2831 - Personnel/Human Resource Director				
110-2831-611117-000-000-000-000-0000	Supervisor-Personnel	88,129	89,126	88,126
110-2831-621000-000-000-000-000-0000	Group Insurance Expense	11,815	10,906	10,906
110-2831-623101-000-000-000-000-0000	Teachers' Retirement	23,442	23,797	22,913

Terrebonne Parish School Board
 General Fund Budget
 Central Services-Function 2800
 Fiscal Year 2019/2020

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
110-2831-626001-000-000-000-000-0000	Workers' Compensation Insurance	353	357	353
2832 - Recruitment and Placement				
110-2832-654035-000-000-000-000-0000	Advertising Expense	62,875	5,000	5,000
2833 - Personnel/Human Resource Information				
110-2833-611401-000-000-000-000-0000	Clerical/Secretarial	115,903	121,986	131,439
110-2833-611832-000-000-000-000-0000	Retirement Specialist	3,022	13,532	13,571
110-2833-612205-000-000-000-000-0000	Seasonal Clerical	0	10,000	0
110-2833-621000-000-000-000-000-0000	Group Insurance Expense	55,534	43,053	40,734
110-2833-622000-000-000-000-000-0000	FICA	0	620	0
110-2833-622500-000-000-000-000-0000	Medicare Part A Expense	1,546	1,723	1,959
110-2833-623101-000-000-000-000-0000	Teachers' Retirement	31,634	31,176	37,702
110-2833-626001-000-000-000-000-0000	Workers' Compensation Insurance	476	506	579
110-2833-628200-000-000-000-000-0000	Annual Leave Severance Pay	0	329	0
2834 - Non-Instructional Personnel/Human Resource Training				
110-2834-612431-000-000-000-000-0000	Substitute Paraprofessional	56	1,500	1,000
110-2834-615051-000-000-000-000-0000	Stipend-In-Service Presenter	392	500	500
110-2834-615052-000-000-000-000-0000	Stipend-In-Service Participant	6,565	7,500	7,500
110-2834-622000-000-000-000-000-0000	FICA	389	70	500
110-2834-622500-000-000-000-000-0000	Medicare Part A Expense	101	22	131
110-2834-623101-000-000-000-000-0000	Teachers' Retirement	77	628	650
110-2834-623300-000-000-000-000-0000	LA School Empl Rtmt-LSERS	108	880	1,176
110-2834-626001-000-000-000-000-0000	Workers' Compensation Insurance	85	6	244
110-2833-632012-000-000-000-000-0000	Consultant Services	0	75,000	10,000
110-2834-653038-000-000-000-000-0000	Web Based Access License	2,239	3,000	3,000
110-2834-661045-000-000-000-000-0000	Professional Development Supplies	308	300	300
2840 - Administrative Technology Services				
110-2840-658201-000-000-000-000-0000	Travel-Employee	0	0	1,000
110-2840-661050-000-000-000-000-0000	General Office Supplies	0	500	500
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 2019/2020

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
2841 - Technology Services Supervision and Administration				
110-2841-611123-000-000-000-000-0000	Data Processing Manager	117,855	79,349	78,448
110-2841-621000-000-000-000-000-0000	Group Insurance Expense	15,558	10,906	10,906
110-2841-622500-000-000-000-000-0000	Medicare Part A Expense	1,076	1,092	1,078
110-2841-623101-000-000-000-000-0000	Teachers' Retirement	20,841	21,186	20,396
110-2841-626001-000-000-000-000-0000	Workers' Compensation Insurance	471	317	314
110-2841-627000-000-000-000-000-0000	Group Insurance-Retiree	2,431	0	0
110-2841-628100-000-000-000-000-0000	Sick Leave Severance Pay	8,786	0	0
110-2841-628200-000-000-000-000-0000	Annual Leave Severance Pay	49,203	0	0
2843 - Systems Application Development				
110-2843-611813-000-000-000-000-0000	Data Processing Programmer	80,667	83,430	84,853
110-2843-621000-000-000-000-000-0000	Group Insurance Expense	19,879	20,325	20,325
110-2843-622500-000-000-000-000-0000	Medicare Part A Expense	1,120	1,158	1,181
110-2843-623101-000-000-000-000-0000	Teachers' Retirement	21,457	22,276	22,062
110-2843-626001-000-000-000-000-0000	Workers' Compensation Insurance	323	333	340
2845 - Network Support				
110-2845-611136-000-000-000-000-0000	Network System Administrator	59,064	59,161	59,261
110-2845-611401-000-000-000-000-0000	Clerical/Secretarial	22,008	22,107	22,208
110-2845-611809-000-000-000-000-0000	Network System Engineer	47,100	47,197	48,052
110-2845-611811-000-000-000-000-0000	Technical Support Specialist	130,895	131,876	133,599
110-2845-621000-000-000-000-000-0000	Group Insurance Expense	53,314	46,320	46,320
110-2845-622500-000-000-000-000-0000	Medicare Part A Expense	3,576	3,630	3,670
110-2845-623101-000-000-000-000-0000	Teachers' Retirement	68,912	69,512	68,411
110-2845-626001-000-000-000-000-0000	Workers' Compensation Insurance	1,036	1,043	1,052
110-2845-643038-000-000-000-000-0000	Security System Maintenance	0	240	240
110-2845-644230-000-000-000-000-0000	Copy Equipment Rental	43	50	50
110-2845-653032-000-000-000-000-0000	Cellular Telephone Expense	2,072	2,000	2,000
110-2845-658201-000-000-000-000-0000	Travel-Employee	1,998	3,000	2,000
110-2845-661050-000-000-000-000-0000	General Office Supplies	604	700	700
2849 - Other Technology Services				
110-2849-613089-000-000-000-000-0000	Site Network Manager	28,160	31,000	31,000
110-2849-622500-000-000-000-000-0000	Medicare Part A Expense	372	417	419
110-2849-623101-000-000-000-000-0000	Teachers' Retirement	7,079	7,874	7,412
110-2849-626001-000-000-000-000-0000	Workers' Compensation Insurance	114	121	120
	Total Central Services	\$1,409,487	\$1,365,317	\$1,304,653

Terrebonne Parish School Board
General Fund Budget
Fiscal Year 2019/2020

Food Service Program

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 Program.

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
 Food Service Program-Function 3100
 Fiscal Year 2019/2020

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
3100 - Food Service Operations				
110-3100-625000-000-000-000-000-0000	Unemployment Compensation	\$202	\$0	\$0
110-3100-627000-000-000-000-000-0000	Group Insurance-Retiree	998,323	1,013,035	1,013,500
3120 - Food Service Sites				
110-3120-615101-000-000-000-000-0000	Performance Pay Stipend	28,141	20,633	20,633
110-3120-622000-000-000-000-000-0000	FICA	259	0	0
110-3120-622500-000-000-000-000-0000	Medicare Part A Expense	607	518	218
110-3120-625000-000-000-000-000-0000	Unemployment Compensation	0	2,000	2,000
110-3120-628100-000-000-000-000-0000	Sick Leave Severance Pay	14,287	15,000	15,000
3121 - Office of the Site Manager				
110-3121-615101-000-000-000-000-0000	Performance Pay Stipend	5,400	4,800	4,800
110-3121-622500-000-000-000-000-0000	Medicare Part A Expense	78	157	131
110-3121-628100-000-000-000-000-0000	Sick Leave Severance Pay	0	6,000	9,000
3122 - Office of the Assistant Site Manager				
110-3122-615101-000-000-000-000-0000	Performance Pay Stipend	3,940	1,344	1,344
110-3122-622500-000-000-000-000-0000	Medicare Part A Expense	57	20	0
Total Child Nutrition Program		\$1,051,294	\$1,063,507	\$1,066,626

Terrebonne Parish School Board
General Fund Budget
Fiscal Year 2019/2020

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.

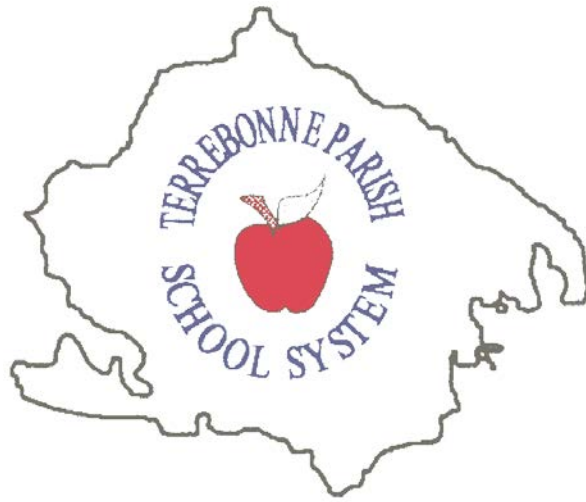
Debt Service – Activities related to servicing the debt of the LEA, including payments of both principal and interest. Normally, only long-term debt service (obligations exceeding one year) is recorded here.

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 2019/2020

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
5200 - Fund Transfers				
110-5200-693201-000-000-000-00-000-0000	Salary and Benefit Transfer	\$375,590	\$317,163	\$343,157
110-5200-693215-000-000-000-00-000-0000	Interest Income Transfer	2,006	1,556	3,104
110-5200-693218-000-000-000-00-000-0000	Grandparent Program Transfer	6,766	10,000	10,000
110-5200-693225-000-000-000-00-000-0000	Textbook Transfer	0	1,000,000	1,000,000
110-5200-693232-000-000-000-00-000-0000	Building Fund Transfer	0	3,000,000	4,000,000
110-5200-693235-000-000-000-00-000-0000	Loss Fund Transfer	1,370,000	1,000,000	1,000,000
110-5200-693242-000-000-000-00-000-0000	Support Transfer to CNP	20,797	0	11,531
110-5200-694012-000-000-000-00-000-0000	Transfer to Other Public Schools	580,892	557,016	557,016
110-5200-694023-000-000-000-00-000-0000	Transfer SDE Admin Fee Charter	1,371	1,333	1,333
Total Debt Service and Other Uses of Funds		\$2,357,422	\$5,887,068	\$6,926,141



Child Nutrition Program Fund



**Terrebonne Parish School Board
Child Nutrition Program
Fiscal Year 2019/2020**

	2019/2020 Original Budget
Revenues	
Local Revenues	\$690,280
State Revenues	135,834
Federal Revenues	<u>8,817,973</u>
Total Revenues	9,644,087
Expenditures	
Salaries	2,814,198
Employee Benefits	1,979,764
Purchased Services	816,111
Supplies	3,725,693
Property	<u>591,500</u>
Total Expenditures	9,927,266
Other Financing Sources (Uses)	
Other Sources of Funds	<u>357,792</u>
Total Other Financing Sources (Uses)	357,792
Net Change in Fund Balance	74,613
Fund Balance	
Beginning Fund Balance	1,664,837
Ending Fund Balance	
Nonspendable	<u>\$1,739,450</u>

**Terrebonne Parish School Board
Child Nutrition Program
Fiscal Year 2019/2020**

	Actual	Revised	Original
	2017/2018	Budget	Budget
	2017/2018	2018/2019	2019/2020
Revenues			
Local Revenues	\$611,224	\$690,280	\$690,280
State Revenues	145,314	135,834	135,834
Federal Revenues	<u>8,627,777</u>	<u>8,865,341</u>	<u>8,817,973</u>
Total Revenues	9,384,315	9,691,455	9,644,087
Expenditures			
Salaries	2,629,779	2,788,889	2,814,198
Employee Benefits	2,230,426	2,046,289	1,979,764
Purchased Services	471,795	825,205	816,111
Supplies	3,629,874	4,122,811	3,725,693
Property	<u>247,381</u>	<u>1,128,185</u>	<u>591,500</u>
Total Expenditures	9,209,255	10,911,380	9,927,266
Other Financing Sources (Uses)			
Other Sources of Funds	<u>405,159</u>	<u>351,668</u>	<u>357,792</u>
Total Other Financing Sources (Uses)	405,159	351,668	357,792
Net Change in Fund Balance	580,219	(868,257)	74,613
Fund Balance			
Beginning Fund Balance	1,952,875	2,533,094	1,664,837
Ending Fund Balance			
Nonspendable	362,340	1,664,837	1,739,450
Assigned	<u>2,170,754</u>	<u>0</u>	<u>0</u>
Total Ending Fund Balance	<u>\$2,533,094</u>	<u>\$1,664,837</u>	<u>\$1,739,450</u>

Terrebonne Parish School Board
Houma, LA

Budget Forecast Beyond the Budget Year - Child Nutrition Fund

	<u>Actual</u> <u>2015/2016</u>	<u>Actual</u> <u>2016/2017</u>	<u>Actual</u> <u>2017/2018</u>	<u>Revised</u> <u>Budget</u> <u>2018/2019</u>	<u>Original</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>	<u>Projected</u> <u>Budget</u> <u>2022/2023</u>
Revenue								
Local Sources	\$ 1,227,778	\$ 632,220	\$ 611,224	\$ 690,280	\$ 690,280	\$ 690,971	\$ 691,662	\$ 692,353
State Sources	140,544	145,314	145,314	135,834	135,834	140,568	140,709	140,850
Federal Sources	<u>7,698,745</u>	<u>8,852,811</u>	<u>8,627,777</u>	<u>8,865,341</u>	<u>8,817,973</u>	<u>8,770,859</u>	<u>8,779,629</u>	<u>8,788,409</u>
Total Revenues	9,067,067	9,630,345	9,384,315	9,691,455	9,644,087	9,602,398	9,612,000	9,621,612
Expenditures								
Salaries	2,627,919	2,644,007	2,629,779	2,788,889	2,814,198	2,801,544	2,798,743	2,800,844
Employee Benefits	1,976,487	1,949,858	2,230,426	2,046,289	1,979,764	2,013,027	2,011,014	2,012,524
Purchased Services	519,356	523,264	471,795	825,206	816,111	820,659	821,480	823,123
Supplies	3,987,654	3,819,673	3,629,874	4,122,811	3,725,693	3,924,252	3,885,009	3,865,584
Property	<u>164,921</u>	<u>151,390</u>	<u>247,381</u>	<u>1,128,185</u>	<u>591,500</u>	<u>564,093</u>	<u>561,273</u>	<u>555,670</u>
Total Expenditures	9,276,337	9,088,192	9,209,255	10,911,380	9,927,266	10,123,575	10,077,519	10,057,745
Other Sources of Funds	<u>406,842</u>	<u>398,106</u>	<u>405,159</u>	<u>351,668</u>	<u>357,792</u>	<u>354,730</u>	<u>356,261</u>	<u>355,113</u>
Total Other Sources (Uses)	406,842	398,106	405,159	351,668	357,792	354,730	356,261	355,113
Net Change in Fund Balance	197,572	940,259	580,219	(868,257)	74,613	(166,447)	(109,258)	(81,020)
Fund Balance								
Beginning	815,044	1,012,616	1,952,875	2,533,094	1,664,837	1,739,450	1,573,003	1,463,745
Ending Fund Balance								
Nonspendable	446,156	470,872	362,340	1,664,837	1,739,450	1,573,003	1,463,745	1,382,725
Assigned	<u>566,460</u>	<u>1,482,003</u>	<u>2,170,754</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Ending Fund Balance	<u>\$ 1,012,616</u>	<u>\$ 1,952,875</u>	<u>\$ 2,533,094</u>	<u>\$ 1,664,837</u>	<u>\$ 1,739,450</u>	<u>\$ 1,573,003</u>	<u>\$ 1,463,745</u>	<u>\$ 1,382,725</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
 2019/2020 Property Expenditures

DESCRIPTION OF PROPERTY ITEMS	ACCOUNT CODE	BUDGETED AMOUNT
1 Walk in Freezer at Montegut Middle	150-3100-673107-000-000-000-00-000-0000	\$ 29,000
2 40 Quart Brazier for Elysian Fields Middle and Grand Caillou Elementary	150-3100-673107-000-000-000-00-000-0000	27,000
2 30 Quart Mixer for Elysian Fields Middle and Legion Park Elementary	150-3100-673107-000-000-000-00-000-0000	12,000
1 Double Steamer at Oaklawn Junior High	150-3100-673107-000-000-000-00-000-0000	24,000
3 Double Stack Oven at Acadian Elementary, Grand Caillou Elementary, and Lisa Park Elementary	150-3100-673107-000-000-000-00-000-0000	37,500
22 Electric Steam Tables at Acadian Elementary, Bayou Black Elementary, Broadmoor Elementary, Caldwell Middle, Coteau-Bayou Blue, Dularge Elementary, Ellender Memorial High, Elysian Fields Middle, Evergreen Junior High, Gibson Elementary, Honduras Elementary, Houma Junior High, Lacache Middle, Oaklawn Junior High, and Oakshire Elementary	150-3100-673107-000-000-000-00-000-0000	462,000
TOTAL PROPERTY		\$ 591,500

Terrebonne Parish School Board
 Child Nutrition Program Budget
 Fiscal Year 2019/2020

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 Education Agencies (LEA) in high-poverty areas to offer school breakfast and lunch through the National School Lunch Program (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 24 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 2019/2020 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 2019/2020

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 Program.

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 2018/2019	Budget 2019/2020	Increase (Decrease)
Child Nutrition Supervisor	1	1	0
Child Nutrition Area Manager	2	2	0
Cafeteria Manager	22	21	(1)
Assistant Cafeteria Manager	8	8	0
Satellite School Facilitator	11	11	0
Systems Analyst Programmer	1	1	0
Clerical	2	2	0
Child Nutrition Cafeteria Technician	98	98	0
Driver/General Maintenance Laborer	2	2	0
Part-Time Satellite Food Truck Driver	1	1	0
Part-Time Cafeteria Worker	56	56	0
Total Positions	204	203	(1)

Terrebonne Parish School Board
Child Nutrition Program Budget
Fiscal Year 2019/2020

**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 Caillou Elementary and Village East Elementary 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.

In 2018/2019, Lisa Park Elementary was awarded \$5,000 for equipment under the same National School Lunch Program Equipment Assistance grant.

Due to the uncertainty of funding, no estimate is made for 2019/2020.

Program Code:
305 – Equipment Assistance

Terrebonne Parish School Board
 Child Nutrition Program Fund Budget
 Local Revenues
 Fiscal Year 2019/2020

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
150-0000-515101-000-000-000-000-0000	Interest Income	\$7,498	\$3,000	\$3,000
150-0000-516100-000-000-000-000-000-0000	Lunch-Regular Price	217,751	235,000	235,000
150-0000-516101-000-000-000-000-000-0000	Lunch-Reduced Price	13,400	13,000	13,000
150-0000-516102-000-000-000-000-000-0000	Lunch-At Cost	83,547	85,000	85,000
150-0000-516104-000-000-000-000-000-0000	Breakfast-Regular Price	52,044	25,000	25,000
150-0000-516105-000-000-000-000-000-0000	Breakfast-Reduced Price	2,544	3,000	3,000
150-0000-516107-000-000-000-000-000-0000	Breakfast-At Cost	1,178	1,000	1,000
150-0000-516108-000-000-000-000-000-0000	Contract Meal Sales	187,467	245,000	245,000
150-0000-516200-000-000-000-000-000-0000	Income From Extra Meals	44,081	30,000	30,000
150-0000-519900-000-000-000-000-000-0000	Miscellaneous	1,714	0	0
150-0000-519990-000-000-000-000-000-0000	Other Miscellaneous Revenues	0	50,000	50,000
150-0000-519997-000-000-000-000-000-0000	Rebate	0	280	280
Total Local Revenues		\$611,224	\$690,280	\$690,280

Terrebonne Parish School Board
 Child Nutrition Program Fund Budget
 State Revenues
 Fiscal Year 2019/2020

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
150-0000-531150-000-000-000-00-000-0000	Minimum Foundation Program	\$145,314	\$135,834	\$135,834
Total State Revenues		\$145,314	\$135,834	\$135,834

Terrebonne Parish School Board
 Child Nutrition Program Fund Budget
 Federal Revenues
 Fiscal Year 2019/2020

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
150-0000-545150-000-000-000-00-000-0000	School Food Service	\$7,883,976	\$8,200,000	\$8,200,000
150-0000-545150-000-305-000-00-000-0000	School Food Service	55,000	5,000	0
150-0000-545150-000-340-000-00-000-0000	School Food Service	6,897	9,802	9,802
150-0000-549200-000-000-000-00-000-0000	Value of USDA Commodities	681,904	650,539	608,171
Total Federal Revenues		\$8,627,777	\$8,865,341	\$8,817,973

Terrebonne Parish School Board
Child Nutrition Program Fund Budget
Other Sources of Funds
Fiscal Year 2019/2020

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
150-0000-552201-000-000-000-00-000-0000	Salary and Benefit Transfer	\$375,590	\$348,484	\$343,157
150-0000-552203-000-000-000-00-000-0000	Support Transfer From Fund 110	27,563	0	11,531
150-0000-552206-000-000-000-00-000-0000	Interest Income Transfer	2,006	3,184	3,104
	Total Other Sources of Funds	\$405,159	\$351,668	\$357,792

Terrebonne Parish School Board
Child Nutrition Program Fund Budget
Fiscal Year 2019/2020

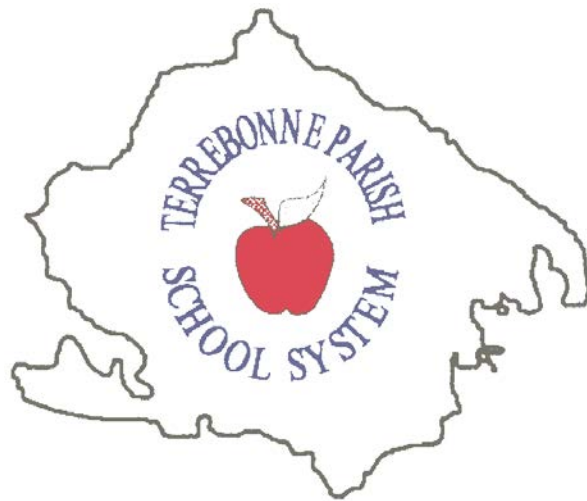
Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
3100 - Food Service Operations				
150-3100-612437-xxx-000-xxx-00-000-0000	Substitute Cafeteria Worker	\$59,364	\$95,991	\$89,491
150-3100-612901-000-000-000-00-000-0000	Forecast Adjustment	0	(43,000)	(44,000)
150-3100-613016-000-000-000-00-000-0000	Extra Work-Warehouse	46,467	56,000	56,000
150-3100-613024-000-000-000-00-000-0000	Extra Work-Food Truck	0	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	3,679	5,373	5,061
150-3100-622500-xxx-000-xxx-00-000-0000	Medicare Part A Expense	1,516	2,194	2,114
150-3100-623101-xxx-000-xxx-00-000-0000	Teachers' Retirement	10	16	16
150-3100-623300-xxx-000-xxx-00-000-0000	LA School Empl Rtmt-LSERS	12,821	15,288	15,288
150-3100-626001-xxx-000-xxx-00-000-0000	Workers' Compensation Insurance	3,653	4,647	4,581
150-3100-633310-000-000-000-00-000-0000	Financial Audit Fees	2,765	2,800	2,800
150-3100-633552-000-000-000-00-000-0000	Medical Exams	4,034	8,000	8,000
150-3100-634018-000-000-000-00-000-0000	System Software Maintenance	22,869	44,350	52,656
150-3100-642125-000-000-000-00-000-0000	Garbage Disposal Service	107,635	135,000	120,000
150-3100-643018-000-000-000-00-000-0000	Equipment Repair Service	105,717	212,000	212,000
150-3100-643022-000-000-000-00-000-0000	Generator Maintenance	0	5,000	5,000
150-3100-643025-000-000-000-00-000-0000	Pest Control Service	15,874	12,500	12,500
150-3100-643045-000-000-000-00-000-0000	Maintenance Agreement	0	76,000	60,500
150-3100-643048-000-000-000-00-000-0000	Network Wiring Installation	670	1,000	1,000
150-3100-643060-000-000-000-00-000-0000	Vehicle Repair Service	17,886	20,000	20,000
150-3100-643066-000-000-000-00-000-0000	Equipment Moving Service	0	40,000	50,000
150-3100-644230-000-000-000-00-000-0000	Copy Equipment Rental	435	2,000	2,000
150-3100-649100-000-000-000-00-000-0000	Pre-Distribution Fee	4,243	55,000	55,000
150-3100-652151-000-000-000-00-000-0000	General Liability Insurance	5,635	5,952	5,952
150-3100-652153-000-000-000-00-000-0000	Board of Education Insurance	2,254	2,381	2,381
150-3100-652241-000-000-000-00-000-0000	Building and Contents Coverage	118,423	122,326	122,326
150-3100-652242-000-000-000-00-000-0000	Boiler and Machinery Policy	2,028	2,086	2,086
150-3100-652243-000-000-000-00-000-0000	Flood Insurance Policy	17,140	22,000	22,000
150-3100-652352-000-000-000-00-000-0000	Fleet Liability Insurance-Vehicles	5,765	6,100	6,100
150-3100-653001-000-000-000-00-000-0000	Postage Expense	40	500	500
150-3100-653032-000-000-000-00-000-0000	Cellular Telephone Expense	1,931	2,000	4,250
150-3100-653033-000-000-000-00-000-0000	Data Plan	2,842	3,400	4,250
150-3100-653035-000-000-000-00-000-0000	Radio Airtime and Maintenance	5,394	3,000	3,000
150-3100-655001-000-000-000-00-000-0000	Forms Printing	2,422	5,000	5,000

Terrebonne Parish School Board
Child Nutrition Program Fund Budget
Fiscal Year 2019/2020

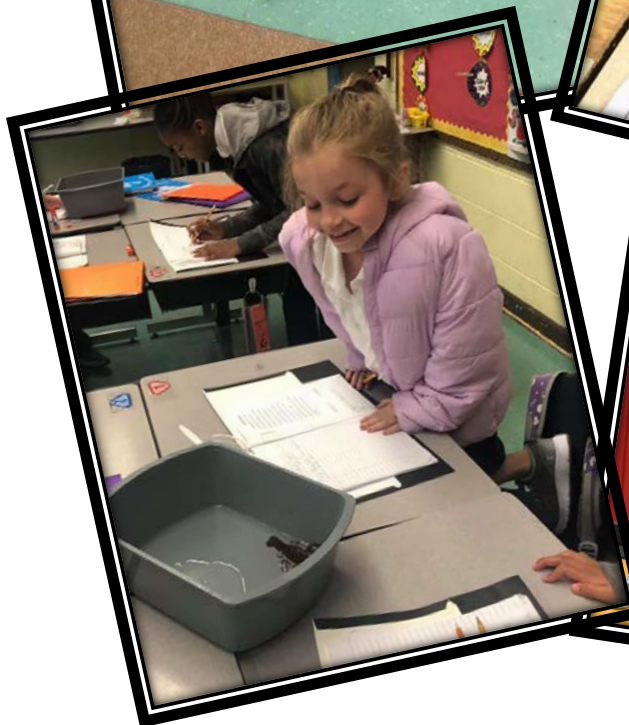
Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
150-3100-658201-000-000-000-00-000-0000	Travel-Employee	24,760	29,000	29,000
150-3100-661050-000-000-000-00-000-0000	General Office Supplies	4,760	9,000	9,000
150-3100-661052-000-000-000-00-000-0000	Other Materials and Supplies	4,990	7,500	7,500
150-3100-661060-000-000-000-00-000-0000	Equipment Repair Parts	3,295	3,000	3,000
150-3100-661063-000-000-000-00-000-0000	Maintenance Supplies	4,951	8,500	8,500
150-3100-661074-000-000-000-00-000-0000	Vehicle Maintenance/Repair Parts	0	2,000	2,000
150-3100-661077-000-000-000-00-000-0000	Kitchen Supplies	412,023	389,773	70,220
150-3100-661510-000-000-000-00-000-0000	Technology Related Supplies	17,453	45,000	45,000
150-3100-662625-000-000-000-00-000-0000	Gasoline and Diesel Fuel	22,425	37,500	37,500
150-3100-663110-000-000-000-00-000-0000	Purchased Food Consumed	1,506,248	1,900,000	1,900,000
150-3100-663110-000-340-000-00-000-0000	Purchased Food Consumed	1,663	0	0
150-3100-663120-000-000-000-00-000-0000	Purchased Juice Consumed	158,036	200,000	175,000
150-3100-663122-000-000-000-00-000-0000	Purchased Fruit/Veg Consumed	121,631	170,000	200,000
150-3100-663125-000-000-000-00-000-0000	Milk Consumed	626,926	700,000	650,000
150-3100-663210-000-000-000-00-000-0000	USDA Commodities	744,177	650,539	608,171
150-3100-663210-000-340-000-00-000-0000	USDA Commodities	1,298	0	9,802
150-3100-673107-000-000-000-00-000-0000	Machinery-Equipment	168,462	935,185	591,500
150-3100-673107-001-305-000-00-000-0000	Machinery-Equipment-ACD	5,000	0	0
150-3100-673107-006-305-000-00-000-0000	Machinery-Equipment-BES	5,000	0	0
150-3100-673107-007-305-000-00-000-0000	Machinery-Equipment-CMS	5,000	0	0
150-3100-673107-008-305-000-00-000-0000	Machinery-Equipment-CBB	5,000	0	0
150-3100-673107-014-305-000-00-000-0000	Machinery-Equipment-ELY	5,000	0	0
150-3100-673107-016-305-000-00-000-0000	Machinery-Equipment-GIB	5,000	0	0
150-3100-673107-021-305-000-00-000-0000	Machinery-Equipment-LAC	5,000	0	0
150-3100-673107-022-305-000-00-000-0000	Machinery-Equipment-LEG	5,000	0	0
150-3100-673107-023-305-000-00-000-0000	Machinery-Equipment-LIS	0	5,000	0
150-3100-673107-028-305-000-00-000-0000	Machinery-Equipment-OAK	5,000	0	0
150-3100-673107-029-305-000-00-000-0000	Machinery-Equipment-OKS	5,000	0	0
150-3100-673107-030-305-000-00-000-0000	Machinery-Equipment-PAC	5,000	0	0
150-3100-673222-000-000-000-00-000-0000	Vehicles	23,919	188,000	0
3110 - Food Service District Office				
150-3110-612205-000-000-000-00-000-0000	Seasonal Clerical	0	1,000	1,000
150-3110-612433-064-000-000-00-000-0000	Substitute Secretary/Clerical	443	3,000	3,000
150-3110-613008-000-000-000-00-000-0000	Extra Work-Clerical	0	100	100

Terrebonne Parish School Board
Child Nutrition Program Fund Budget
Fiscal Year 2019/2020

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
150-3110-613016-064-000-000-00-000-0000	Extra Work-Warehouse	0	200	200
150-3110-622000-xxx-000-000-00-000-0000	FICA	27	255	255
150-3110-622500-xxx-000-000-00-000-0000	Medicare Part A Expense	6	108	108
150-3110-623101-xxx-000-000-00-000-0000	Teachers' Retirement	0	53	53
150-3110-626001-064-000-000-00-000-0000	Workers' Compensation Insurance	3	63	63
3111 - Office of the District Supervisor				
150-3111-611119-064-000-000-00-000-0000	Supervisor of Child Nutrition	82,153	83,250	82,351
150-3111-611401-064-000-000-00-000-0000	Clerical/Secretarial	26,572	24,694	24,793
150-3111-611413-064-000-000-00-000-0000	Accounting Clerk	20,890	21,093	21,093
150-3111-611813-064-000-000-00-000-0000	Data Processing Programmer	49,053	49,152	49,252
150-3111-621000-064-000-000-00-000-0000	Group Insurance Expense	44,438	35,297	35,297
150-3111-622500-064-000-000-00-000-0000	Medicare Part A Expense	2,456	2,500	2,491
150-3111-623101-064-000-000-00-000-0000	Teachers' Retirement	34,478	34,185	33,343
150-3111-626001-064-000-000-00-000-0000	Workers' Compensation Insurance	720	709	709
150-3111-658201-000-000-000-00-000-0000	Travel-Employee	339	2,500	2,500
3112 - Office of the Assistant Supervisor				
150-3112-611155-064-000-000-00-000-0000	Ambulatory CNP Manager	44,048	44,213	44,388
150-3112-621000-064-000-000-00-000-0000	Group Insurance Expense	17,467	14,972	14,972
150-3112-622500-064-000-000-00-000-0000	Medicare Part A Expense	634	636	639
150-3112-623101-064-000-000-00-000-0000	Teachers' Retirement	11,717	11,805	11,541
150-3112-626001-064-000-000-00-000-0000	Workers' Compensation Insurance	1,453	1,458	1,465
150-3112-658201-000-000-000-00-000-0000	Travel-Employee	694	200	200
3120 - Food Service Sites				
150-3120-611604-xxx-000-xxx-00-000-0000	Cafeteria Worker	1,261,073	1,265,269	1,307,139
150-3120-611605-xxx-000-xxx-00-000-0000	Part-Time CNP Worker	338,535	413,344	411,040
150-3120-611629-067-000-000-00-000-0000	Part-Time Satellite Driver	6,883	6,680	6,480
150-3120-611631-067-000-000-00-000-0000	Driver/General Laborer	37,247	38,454	38,370
150-3120-612437-001-000-500-00-000-0000	Substitute Cafeteria Worker	2,907	26,600	30,000
150-3120-613035-xxx-000-xxx-00-000-0000	Extra Work-CNP Workers	1,436	1,550	1,650
150-3120-621000-xxx-000-xxx-00-000-0000	Group Insurance Expense	1,001,706	839,591	824,532
150-3120-622000-xxx-000-xxx-00-000-0000	FICA	21,567	26,479	26,463
150-3120-622500-xxx-000-xxx-00-000-0000	Medicare Part A Expense	21,904	27,094	27,189



1 Cent Sales Tax Fund



**Terrebonne Parish School Board
1 Cent Sales Tax Fund (1996)
Fiscal Year 2019/2020**

	2019/2020 Original Budget
Revenues	
Local - Sales Tax	\$21,842,507
- Interest	<u>99,200</u>
Total Revenues	21,941,707
Expenditures	
Compensation & Benefits	15,355,575
Technology	1,831,322
Capital & Construction	15,719
Debt Service	<u>139,395</u>
Total Expenditures	17,342,011
Other Financing Sources (Uses)	
Other Uses of Funds	<u>(4,169,672)</u>
Total Other Financing Sources (Uses)	(4,169,672)
Net Change in Fund Balance	430,024
Fund Balance	
Beginning Fund Balance	5,144,412
Ending Fund Balance	
Restricted	
Salaries & Benefits	5,293,089
Technology/Construction	<u>281,347</u>
Total Ending Fund Balance	<u>\$5,574,436</u>

**Terrebonne Parish School Board
1 Cent Sales Tax Fund (1996)
Fiscal Year 2019/2020**

	2019/2020 Original Budget
Revenues	
Local - Sales Tax	\$21,842,507
- Interest	<u>99,200</u>
Total Revenues	21,941,707
Expenditures	
Salaries	11,898,242
Employee Benefits	3,315,933
Purchased Services	1,458,179
Supplies	420,747
Property	106,890
Debt Service and Miscellaneous	<u>142,020</u>
Total Expenditures	17,342,011
Other Financing Sources (Uses)	
Other Uses of Funds	<u>(4,169,672)</u>
Total Other Financing Sources (Uses)	(4,169,672)
Net Change in Fund Balance	430,024
Fund Balance	
Beginning	5,144,412
Ending Fund Balance	
Restricted	
Salaries & Benefits	5,293,089
Technology/Construction	<u>281,347</u>
Total Ending Fund Balance	<u>\$5,574,436</u>

**Terrebonne Parish School Board
1 Cent Sales Tax Fund (1996)
Fiscal Year 2019/2020**

	Actual	Revised	Original
	2017/2018	2018/2019	2019/2020
Revenues			
Local - Sales Tax	\$21,622,142	\$21,626,244	\$21,842,507
- Interest	63,090	89,500	99,200
- Refund of Prior Year E-Rate	<u>244,197</u>	<u>0</u>	<u>0</u>
Total Revenues	21,929,429	21,715,744	21,941,707
Expenditures			
Compensation & Benefits	14,973,281	17,502,210	15,355,575
Technology	1,592,739	2,399,692	1,831,322
Capital & Construction	16,343	14,450	15,719
Debt Service	<u>141,875</u>	<u>142,000</u>	<u>139,395</u>
Total Expenditures	16,724,238	20,058,352	17,342,011
Other Financing Sources (Uses)			
Other Uses of Funds	<u>(4,187,154)</u>	<u>(4,200,000)</u>	<u>(4,169,672)</u>
Total Other Financing Sources (Uses)	(4,187,154)	(4,200,000)	(4,169,672)
Net Change in Fund Balance	1,018,037	(2,542,608)	430,024
Fund Balance			
Beginning	6,668,983	7,687,020	5,144,412
Ending Fund Balance			
Nonspendable	354,494	0	0
Restricted			
Salaries & Benefits	6,093,925	4,526,115	5,293,089
Technology/Construction	1,238,601	618,297	281,347
Total Ending Fund Balance	<u>\$7,687,020</u>	<u>\$5,144,412</u>	<u>\$5,574,436</u>

Terrebonne Parish School Board
1 Cent Sales Tax Fund (1996)
Fiscal Year 2019/2020

SUMMARY OF REVENUES AND EXPENDITURES BY TAX ALLOCATION

	83%	17%	Total
	Salaries & Benefits	Technology Construction & Buildings	
	<hr/>	<hr/>	<hr/>
Revenues			
Local -Sales Tax	\$18,023,349	\$3,819,158	\$21,842,507
Interest	<u>99,200</u>	<u>0</u>	<u>99,200</u>
Total Revenues	18,122,549	3,819,158	21,941,707
Expenditures			
Compensation & Benefits	15,355,575	0	15,355,575
Technology	0	1,831,322	1,831,322
Capital and Construction	0	15,719	15,719
Debt Service	<u>0</u>	<u>139,395</u>	<u>139,395</u>
Total Expenditures	15,355,575	1,986,436	17,342,011
Other Financing Sources (Uses)			
Other Uses of Funds	<u>(2,000,000)</u>	<u>(2,169,672)</u>	<u>(4,169,672)</u>
Total Other Financing Sources (Uses)	(2,000,000)	(2,169,672)	(4,169,672)
Net Change in Fund Balance	766,974	(336,950)	430,024
Beginning Fund Balance	4,526,115	618,297	5,144,412
Ending Fund Balance, Restricted	<u>\$5,293,089</u>	<u>\$281,347</u>	<u>\$5,574,436</u>

Terrebonne Parish School Board
Houma, LA

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

	<u>Actual</u> <u>2015/2016</u>	<u>Actual</u> <u>2016/2017</u>	<u>Actual</u> <u>2017/2018</u>	<u>Revised</u> <u>Budget</u> <u>2018/2019</u>	<u>Original</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>	<u>Projected</u> <u>Budget</u> <u>2022/2023</u>
Revenue								
Local Sources	\$ 22,033,980	\$ 20,954,824	\$ 21,929,429	\$ 21,715,744	\$ 21,941,707	\$ 22,039,090	\$ 22,479,872	\$ 22,974,429
Total Revenues	22,033,980	20,954,824	21,929,429	21,715,744	21,941,707	22,039,090	22,479,872	22,974,429
Expenditures								
Salaries	12,878,672	11,918,775	11,588,608	13,527,005	11,898,242	11,921,688	13,774,331	12,018,208
Employee Benefits	3,614,188	3,224,339	3,246,012	3,835,505	3,315,933	3,322,381	3,831,858	3,336,792
Purchased Services	2,763,247	1,482,545	913,641	1,495,167	1,458,179	1,389,647	1,427,642	1,484,228
Supplies	849,990	101,552	783,640	953,275	420,747	451,223	515,991	582,187
Property	122,099	42,286	47,837	105,000	106,890	74,000	68,700	82,000
Debt Services and Miscellaneous	<u>144,617</u>	<u>144,817</u>	<u>144,500</u>	<u>142,400</u>	<u>142,020</u>	<u>142,400</u>	<u>142,400</u>	<u>142,400</u>
Total Expenditures	20,372,813	16,914,314	16,724,238	20,058,352	17,342,011	17,301,339	19,760,922	17,645,815
Other Sources of Funds	187,521	0	0	0	0	0	0	0
Other Uses of Funds	<u>(4,306,731)</u>	<u>(4,054,941)</u>	<u>(4,187,154)</u>	<u>(4,200,000)</u>	<u>(4,169,672)</u>	<u>(4,200,000)</u>	<u>(4,147,575)</u>	<u>(4,200,000)</u>
Total Other Sources (Uses)	(4,119,210)	(4,054,941)	(4,187,154)	(4,200,000)	(4,169,672)	(4,200,000)	(4,147,575)	(4,200,000)
Net Change in Fund Balance	(2,458,043)	(14,431)	1,018,037	(2,542,608)	430,024	537,751	(1,428,625)	1,128,614
Fund Balance								
Beginning	9,141,457	6,683,414	6,668,983	7,687,020	5,144,412	5,574,436	6,112,187	4,683,562
Ending Fund Balance								
Nonspendable	0	0	354,494	0	0	0	0	0
Restricted	<u>6,683,414</u>	<u>6,668,983</u>	<u>7,332,526</u>	<u>5,144,412</u>	<u>5,574,436</u>	<u>6,112,187</u>	<u>4,683,562</u>	<u>5,812,176</u>
Total Ending Fund Balance	<u>\$ 6,683,414</u>	<u>\$ 6,668,983</u>	<u>\$ 7,687,020</u>	<u>\$ 5,144,412</u>	<u>\$ 5,574,436</u>	<u>\$ 6,112,187</u>	<u>\$ 4,683,562</u>	<u>\$ 5,812,176</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 Cent Sales Tax Fund Budget
Fiscal Year 2019/2020

1 Cent Sales Tax Allocation

The 1 Cent Sales Tax Fund was created for the 1996/1997 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 1 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 1 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 1 Cent Sales Tax Fund is comprised of two parts: Salaries and Benefits, and Technology, Construction and Building Improvements.

Terrebonne Parish School Board
1 Cent Sales Tax Fund Budget
Fiscal Year 2019/2020

History of the 1 Cent Sales Tax

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

The 1 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 1 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
 1 Cent Sales Tax Fund Budget
 Revenues
 Fiscal Year 2019/2020

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
170-0000-511313-000-000-000-00-000-0000	1 Cent Sales Tax-Salaries and Benefits	\$17,946,379	\$17,844,900	\$18,023,349
170-0000-511313-000-030-000-00-000-0000	1 Cent Sales Tax-Technology	1,837,882	1,890,672	1,909,579
170-0000-511313-000-060-000-00-000-0000	1 Cent Sales Tax-Capital and Construct	1,837,882	1,890,672	1,909,579
170-0000-515100-000-000-000-00-000-0000	Earnings on Investments	34,009	33,500	34,000
170-0000-515101-000-000-000-00-000-0000	Interest Income	29,948	56,000	65,200
170-0000-515320-000-000-000-00-000-0000	Unrealized Gain/Loss on Investments	(868)	0	0
170-0000-519930-000-030-000-00-000-0000	Refund of Prior Year's Expenditure	244,197	0	0
	Total Revenues	\$21,929,429	\$21,715,744	\$21,941,707

Terrebonne Parish School Board
1 Cent Sales Tax Fund Budget
Salaries and Benefits - Program 000
Fiscal Year 2019/2020

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
1100 - Regular Programs				
170-1105-611205-000-000-000-000-0000	Kindergarten Teacher	\$369,081	\$426,346	\$371,955
170-1110-611208-000-000-000-00-000-0000	Elementary Teacher (1-8)	3,021,581	3,531,591	3,080,503
170-1110-611224-000-000-000-00-000-0000	Elementary Computer Lab Teacher	175,854	196,514	164,603
170-1110-611248-000-000-000-00-000-0000	Instructional Interventionist	6,633	7,632	6,630
170-1110-611252-000-000-000-00-000-0000	Focus Teacher	6,634	7,631	6,632
170-1110-612901-000-000-000-00-000-0000	Forecast Adjustment	0	(50,400)	(50,400)
170-1130-611231-000-000-000-00-000-0000	Secondary Teacher	1,068,097	1,178,449	1,019,818
170-1130-611234-000-000-000-00-000-0000	Secondary Computer Lab Teacher	19,731	14,510	12,529
170-1130-611248-000-000-000-00-000-0000	Instructional Interventionist	983	0	0
170-1130-611501-000-000-000-00-000-0000	Paraprofessional	16,422	18,447	16,456
170-11xx-614001-000-000-000-00-000-0000	Sabbatical Leave	1,922	0	0
170-11xx-622500-000-000-000-00-000-0000	Medicare Part A Expense	65,558	73,694	63,887
170-11xx-623101-000-000-000-00-000-0000	Teachers' Retirement	1,202,466	1,382,345	1,174,123
170-11xx-623903-000-000-000-00-000-0000	Optional Retirement Expense	3,433	8,032	7,014
170-11xx-623905-000-000-000-00-000-0000	LA State Empl Rtmt-LASERS	2,228	2,613	2,407
170-11xx-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	18,706	21,310	18,590
1200 - Special Education				
170-1210-612901-000-000-000-00-000-0000	Forecast Adjustment	0	(23,100)	(23,100)
170-1211-611241-000-000-000-00-000-0000	Special Education Teacher	283,062	323,276	275,141
170-1211-611241-012-000-000-00-000-0000	Special Education Teacher-ESS	5,539	5,570	5,570
170-1211-611241-048-000-000-00-000-0000	Special Education Teacher-JJC	6,777	7,774	6,774
170-1211-611243-xxx-000-000-00-000-0000	Homebound Teacher	19,881	22,761	19,761
170-1211-611501-000-000-000-00-000-0000	Paraprofessional	335,716	509,109	447,358
170-1211-611501-012-000-000-00-000-0000	Paraprofessional-ESS	8,188	9,198	8,205
170-1212-611240-000-000-000-00-000-0000	Special Education Support Teacher	508,982	592,794	522,052
170-1212-611240-012-000-000-00-000-0000	Special Education Support Teacher-ESS	6,634	7,631	6,631
170-1214-611242-000-000-000-00-000-0000	Adaptive Physical Education	38,179	47,524	39,720
170-1216-611245-000-000-000-00-000-0000	Early Steps Teacher	6,909	7,909	6,909
170-1216-611247-000-000-000-00-000-0000	Special Ed Non-Cat Presch Teacher	75,750	99,771	90,368
170-1216-611505-000-000-000-00-000-0000	Special Ed Non-Cat Presch Para	30,637	32,371	33,705
170-1220-611281-000-000-000-00-000-0000	Gifted Teacher	131,486	146,774	133,526
170-1220-611283-000-000-000-00-000-0000	Talented Teacher	12,471	21,289	24,107
170-12xx-622500-xxx-000-000-00-000-0000	Medicare Part A Expense	19,961	24,316	21,454

Terrebonne Parish School Board
 1 Cent Sales Tax Fund Budget
 Salaries and Benefits - Program 000
 Fiscal Year 2019/2020

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
170-12xx-623101-xxx-000-000-00-000-0000	Teachers' Retirement	371,889	462,877	397,217
170-12xx-623300-000-000-000-00-000-0000	LA School Empl Rtmt-LSERS	5,655	6,587	5,995
170-12xx-623903-xxx-000-000-00-000-0000	Optional Retirement Expense	1,651	1,655	1,655
170-12xx-623905-xxx-000-000-00-000-0000	LA State Empl Rtmt-LASERS	3,336	2,606	2,399
170-12xx-626001-xxx-000-000-00-000-0000	Workers' Compensation Insurance	5,884	7,315	6,505
1300 - Career and Technical Education Programs				
170-1340-611235-000-000-000-00-000-0000	Family and Consumer Science	42,792	54,531	50,221
170-1360-611237-000-000-000-00-000-0000	Business and Administration	80,615	95,078	82,221
170-1370-611239-000-000-000-00-000-0000	Health Science Teacher	29,250	29,800	24,852
170-1390-611238-000-000-000-00-000-0000	Other Career and Technical Teacher	104,659	119,491	103,728
170-1390-611501-000-000-000-00-000-0000	Paraprofessional	9,978	13,887	12,387
170-13xx-622500-000-000-000-00-000-0000	Medicare Part A Expense	3,645	4,167	3,650
170-13xx-623101-000-000-000-00-000-0000	Teachers' Retirement	65,653	78,863	67,731
170-13xx-623905-000-000-000-00-000-0000	LA State Empl Rtmt-LASERS	2,307	2,692	2,490
170-13xx-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	1,070	1,388	1,291
1400 - Other Instructional Programs				
170-1410-611266-000-000-000-00-000-0000	Sec-Instrumental/Vocal Teacher	76,701	87,662	84,267
170-1410-611267-000-000-000-00-000-0000	Elem.-Instrumental Music Teacher	66,564	77,556	68,202
170-1410-614001-000-000-000-00-000-0000	Sabbatical Leave	0	5,169	5,169
170-1480-611262-000-000-000-00-000-0000	Alternative Program Teacher	2,246	0	0
170-1480-611262-012-000-000-00-000-0000	Alternative Program Teacher-ESS	62,983	77,638	71,705
170-1480-611262-048-000-000-00-000-0000	Alternative Program Teacher-JJC	13,247	15,249	13,249
170-1480-611264-000-000-000-00-000-0000	In-School Intervention Teacher	38,464	42,117	29,936
170-1480-611264-012-000-000-00-000-0000	In-School Intervention Teacher-ESS	5,569	5,780	5,877
170-1480-611501-000-000-000-00-000-0000	Paraprofessional	6,521	4,621	4,129
170-1480-611501-048-000-000-00-000-0000	Paraprofessional-JJC	1,720	4,629	4,129
170-1490-611272-000-000-000-00-000-0000	JAG Teacher	18,598	21,200	18,031
170-14xx-622500-xxx-000-000-00-000-0000	Medicare Part A Expense	4,128	4,741	4,138
170-14xx-623101-xxx-000-000-00-000-0000	Teachers' Retirement	74,658	90,304	75,121
170-14xx-626001-xxx-000-000-00-000-0000	Workers' Compensation Insurance	1,171	1,618	1,190
1500 - Special Programs				
170-1510-611205-000-000-000-00-000-0000	Kindergarten Teacher	11,676	7,717	6,717

Terrebonne Parish School Board
1 Cent Sales Tax Fund Budget
Salaries and Benefits - Program 000
Fiscal Year 2019/2020

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
170-1510-611208-000-000-000-000-0000	Elementary Teacher (1-8)	75,579	100,180	66,574
170-1510-611248-000-000-000-000-0000	Instructional Interventionist	60,436	82,462	19,288
170-1510-611249-000-000-000-000-0000	Intervention Content Leader	0	0	51,458
170-1510-611501-000-000-000-000-0000	Paraprofessional	69,144	82,822	73,779
170-1520-611255-000-000-000-000-0000	EL Teacher	19,611	30,422	26,456
170-1520-611257-000-000-000-000-0000	EL Interpreter	6,595	14,166	12,201
170-1520-611501-000-000-000-000-0000	Paraprofessional	8,188	9,198	8,205
170-1530-611271-000-000-000-000-0000	Pre-Kindergarten Teacher	285,928	345,254	299,267
170-1530-611501-000-000-000-000-0000	Paraprofessional	185,474	224,121	193,329
170-15xx-622500-000-000-000-000-0000	Medicare Part A Expense	9,514	11,777	9,868
170-15xx-623101-000-000-000-000-0000	Teachers' Retirement	188,491	233,095	191,953
170-15xx-623905-000-000-000-000-0000	LA State Empl Rtmt-LASERS	441	1,923	1,681
170-15xx-626001-000-000-000-000-0000	Workers' Compensation Insurance	2,893	3,590	3,033
1600 - Adult Education and Literacy Programs				
170-1600-611284-000-000-000-000-0000	Adult Education Teacher	13,238	15,168	13,199
170-1600-611501-000-000-000-000-0000	Paraprofessional	16,461	18,500	16,516
170-1600-622500-000-000-000-000-0000	Medicare Part A	415	456	408
170-1600-623101-000-000-000-000-0000	Teachers' Retirement	7,900	8,988	7,723
170-1600-626001-000-000-000-000-0000	Workers' Compensation Insurance	118	137	121
2100 - Support Services				
170-2111-611401-000-000-000-000-0000	Clerical/Secretarial	8,961	9,964	8,964
170-2122-611305-000-000-000-000-0000	Guidance Counselor	247,620	251,072	251,721
170-2122-611327-000-000-000-000-0000	Behavior Interventionist	3,438	15,353	13,349
170-2122-611409-000-000-000-000-0000	Guidance Secretary	25,166	28,262	25,297
170-2131-611144-000-000-000-000-0000	Coordinator-Nurse	6,949	8,563	6,947
170-2134-611601-000-000-000-000-0000	Nursing Assistant	20,137	26,505	24,462
170-2134-611841-000-000-000-000-0000	Health Nurse	68,180	80,317	89,075
170-2140-611401-000-000-000-000-0000	Clerical/Secretarial	8,789	9,808	8,808
170-2140-611425-000-000-000-000-0000	Microfilm Clerk	4,322	4,904	4,404
170-2142-611325-000-000-000-000-0000	Psychologist	67,450	82,537	80,983
170-2145-611331-000-000-000-000-0000	Educational Diagnostician	61,293	67,383	54,720
170-2145-611339-000-000-000-000-0000	Coordinator-Pupil Appraisal	6,991	8,029	7,028
170-2149-611323-000-000-000-000-0000	Social Worker	46,765	55,230	47,949

Terrebonne Parish School Board
1 Cent Sales Tax Fund Budget
Salaries and Benefits - Program 000
Fiscal Year 2019/2020

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
170-2149-611323-012-000-000-00-000-0000	Social Worker-ESS	6,767	6,769	0
170-2152-611301-000-000-000-00-000-0000	Speech Therapist/Pathologist	79,992	93,391	81,074
170-2152-611303-000-000-000-00-000-0000	Speech Therapist Assistant	69,179	81,187	70,281
170-2152-611329-000-000-000-00-000-0000	Qualified Examiner/Speech Path	32,656	37,887	32,956
170-2153-611337-000-000-000-00-000-0000	Audiologist	6,929	7,970	6,971
170-2154-611903-000-000-000-00-000-0000	Special Education Interpreter	11,921	13,968	12,468
170-2161-611321-000-000-000-00-000-0000	Occupational Therapist	13,080	15,522	13,523
170-2170-611335-000-000-000-00-000-0000	Assistive Technologist	6,633	7,565	6,565
170-2180-611371-000-000-000-00-000-0000	Project Itinerant Liaison	5,851	7,038	6,029
170-2180-611509-000-000-000-00-000-0000	Migrant Advocate	4,129	4,629	4,129
170-2180-611821-000-000-000-00-000-0000	Migrant Recruiter	6,531	7,865	6,865
170-2180-611822-000-000-000-00-000-0000	Coordinator-Support Service	2,862	6,896	5,914
170-2190-611355-000-000-000-00-000-0000	Instructional Technology Specialist	7,034	8,081	7,080
170-21xx-622500-000-000-000-00-000-0000	Medicare Part A Expense	11,308	13,528	12,012
170-21xx-623101-000-000-000-00-000-0000	Teachers' Retirement	201,041	240,987	209,148
170-21xx-623905-000-000-000-00-000-0000	LA State Empl Rtmt-LASERS	2,552	2,959	2,770
170-21xx-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	3,311	3,904	3,486
2200 - Instructional Staff Services				
170-2211-611375-000-000-000-00-000-0000	Coordinator-Testing & Accountability	7,333	8,334	0
170-2211-611401-000-000-000-00-000-0000	Clerical/Secretarial	8,962	9,964	8,964
170-2212-611363-000-000-000-00-000-0000	Coordinator-Special Area	14,155	16,202	14,202
170-2212-611373-000-000-000-00-000-0000	Facilitator-Special Area	41,344	47,166	56,108
170-2212-611401-000-000-000-00-000-0000	Clerical/Secretarial	12,242	14,723	13,233
170-2214-611129-000-000-000-00-000-0000	Turnaround Specialist	7,424	8,423	0
170-2214-611349-000-000-000-00-000-0000	Reading Consultant	6,956	7,950	6,950
170-2214-611362-000-000-000-00-000-0000	Administrative Intern	0	14,811	12,794
170-2214-611363-000-000-000-00-000-0000	Coordinator-Special Area	3,691	7,771	15,230
170-2214-611367-000-000-000-00-000-0000	Coordinator-Staff Development	7,374	8,371	7,371
170-2214-611369-000-000-000-00-000-0000	Coordinator-Early Childhood	12,913	15,363	13,391
170-2214-611401-000-000-000-00-000-0000	Clerical/Secretarial	17,692	19,693	17,695
170-2214-661822-000-000-000-00-000-0000	Coordinator-Support Service	6,771	7,710	6,710
170-2216-611363-000-000-000-00-000-0000	Coordinator-Special Area	7,592	8,591	7,591
170-2220-611347-000-000-000-00-000-0000	Curriculum Specialist	27,079	32,502	26,629
170-2220-611348-000-000-000-00-000-0000	ELA Content Leader	0	0	6,565

Terrebonne Parish School Board
 1 Cent Sales Tax Fund Budget
 Salaries and Benefits - Program 000
 Fiscal Year 2019/2020

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
170-2220-611350-000-000-000-000-0000	Math Content Leader	0	0	6,484
170-2220-611352-000-000-000-000-000-0000	STEM Coordinator	6,807	7,807	6,807
170-2220-611353-000-000-000-000-000-0000	Master Teacher	39,637	45,561	40,124
170-2220-611354-000-000-000-000-000-0000	Lead Teacher	25,989	23,051	13,434
170-2220-611357-000-000-000-000-000-0000	Instructional Coach	168,629	189,376	131,718
170-2220-611360-000-000-000-000-000-0000	Instructional Mentor	0	0	39,978
170-2252-611287-000-000-000-000-000-0000	Elementary Librarian	151,028	179,332	162,929
170-2252-611288-000-000-000-000-000-0000	Secondary Librarian	43,774	52,622	39,454
170-2259-611423-000-000-000-000-000-0000	Media Center Clerk	4,348	4,904	4,404
170-2290-611361-000-000-000-000-000-0000	Facilitator-Education Technology	7,036	8,036	7,081
170-2290-611363-000-000-000-000-000-0000	Coordinator-Special Area	10,294	11,172	7,885
170-2290-611377-000-000-000-000-000-0000	Federal Programs Grant Liaison	6,751	6,830	6,830
170-22xx-622500-000-000-000-000-000-0000	Medicare Part A Expense	8,757	10,044	8,736
170-22xx-623101-000-000-000-000-000-0000	Teachers' Retirement	158,223	188,068	160,185
170-22xx-623903-000-000-000-000-000-0000	Optional Retirement Expense	1,655	1,926	1,677
170-22xx-626001-000-000-000-000-000-0000	Workers' Compensation Insurance	2,581	3,030	2,650
2300 - General Administration				
170-2310-631438-000-000-000-000-000-0000	Sales Tax Collection Fee	128,959	130,000	131,300
170-2310-633310-000-000-000-000-000-0000	Financial Audit Fees	4,988	5,000	5,300
170-2310-634058-000-000-000-000-000-0000	Cash Management Fees	4,714	4,700	4,800
170-2312-611429-000-000-000-000-000-0000	Reception/Switchboard Operator	4,070	4,829	8,673
170-2312-611431-000-000-000-000-000-0000	Executive Assistant	6,632	7,677	6,632
170-2321-611421-000-000-000-000-000-0000	Executive Secretary	5,148	5,648	5,148
170-2324-611417-000-000-000-000-000-0000	Assist Superintendent Secretary	4,634	5,134	4,634
170-23xx-622500-000-000-000-000-000-0000	Medicare Part A Expense	195	218	260
170-23xx-623101-000-000-000-000-000-0000	Teachers' Retirement	5,467	6,220	6,523
170-23xx-626001-000-000-000-000-000-0000	Workers' Compensation Insurance	82	94	101
2400 - School Administration				
170-2410-611141-000-000-000-000-000-0000	Principal	250,831	296,253	243,628
170-2410-611141-012-000-000-000-000-0000	Principal	7,254	7,253	7,253
170-2410-611405-000-000-000-000-000-0000	School Clerical 12 Months	21,977	24,383	21,894
170-2410-611407-000-000-000-000-000-0000	School Clerical Non-12 Months	160,546	180,379	157,523
170-2410-611407-012-000000-000-000-0000	School Clerical Non-12 Months-ESS	4,276	4,776	4,276

Terrebonne Parish School Board
1 Cent Sales Tax Fund Budget
Salaries and Benefits - Program 000
Fiscal Year 2019/2020

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
170-2420-611142-000-000-000-000-0000	Assistant Principal	247,090	281,721	253,176
170-24xx-622500-xxx-000-000-00-000-0000	Medicare Part A Expense	9,682	10,830	9,270
170-24xx-623101-xxx-000-000-00-000-0000	Teachers' Retirement	173,217	201,625	170,215
170-24xx-626001-xxx-000-000-00-000-0000	Workers' Compensation Insurance	2,767	3,175	2,734
2500 - Business Services				
170-2511-611133-000-000-000-00-000-0000	Chief Accountant	7,244	14,265	13,972
170-2511-611401-000-000-000-00-000-0000	Clerical/Secretarial	4,635	5,134	4,633
170-2514-611411-000-000-000-00-000-0000	Payroll Clerk	4,445	4,895	4,444
170-2514-611803-000-000-000-00-000-0000	Payroll Manager	6,632	7,631	6,632
170-2514-611805-000-000-000-00-000-0000	Accountant	6,718	14,248	13,249
170-2515-611413-000-000-000-00-000-0000	Accounting Clerk	8,771	9,888	8,889
170-2515-611805-000-000-000-00-000-0000	Accountant	31,659	36,694	32,337
170-2520-611124-000-000-000-00-000-0000	Purchasing Agent	8,045	8,245	7,246
170-2520-611433-000-000-000-00-000-0000	Inventory Clerk	0	0	4,395
170-2520-611819-000-000-000-00-000-0000	Buyer	5,800	6,946	5,858
170-2530-611151-000-000-000-00-000-0000	Warehouse Manager	5,102	5,601	5,100
170-2530-611607-000-000-000-00-000-0000	Warehouse/Commodity Clerk	8,747	18,801	8,823
170-2530-611631-000-000-000-00-000-0000	Driver/General Laborer	8,533	14,333	8,738
170-2540-611401-000-000-000-00-000-0000	Clerical/Secretarial	4,294	4,885	4,395
170-2590-611401-000-000-000-00-000-0000	Clerical/Secretarial	5,655	10,368	8,886
170-25xx-622500-000-000-000-00-000-0000	Medicare Part A Expense	1,400	1,789	1,665
170-25xx-623101-000-000-000-00-000-0000	Teachers' Retirement	22,786	29,513	25,303
170-25xx-623300-000-000-000-00-000-0000	LA School Empl Rtmt-LSERS	6,116	6,934	6,663
170-25xx-623905-000-000-000-00-000-0000	LA State Empl Rtmt-LASERS	0	2,546	2,734
170-25xx-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	1,113	1,314	1,211
2600 - Operations and Maintenance of Plant Services				
170-2610-611131-000-000-000-00-000-0000	Plant Operations Manager	6,419	8,275	7,245
170-2610-611401-000-000-000-00-000-0000	Clerical/Secretarial	8,307	9,730	8,731
170-2620-611621-000-000-000-00-000-0000	Non-12 Month Custodian	16,506	18,336	16,336
170-2620-611623-000-000-000-00-000-0000	Building Manager and Custodian	436,685	501,633	455,534
170-2620-611623-012-000-000-00-000-0000	Building Manager and Custodian-ESS	3,724	4,810	4,309
170-2620-611701-000-000-000-00-000-0000	General Maintenance Leaderman	5,100	5,601	5,101
170-2620-611705-000-000-000-00-000-0000	Carpenter	25,474	36,056	28,000

Terrebonne Parish School Board
 1 Cent Sales Tax Fund Budget
 Salaries and Benefits - Program 000
 Fiscal Year 2019/2020

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
170-2620-611707-000-000-000-000-0000	Roofer	9,349	10,348	9,349
170-2620-611708-000-000-000-000-0000	General Maintenance Technician	39,923	47,582	43,772
170-2620-611709-000-000-000-000-0000	Mason	4,625	5,174	4,674
170-2620-611711-000-000-000-000-0000	Plumber	9,724	5,367	9,734
170-2620-611713-000-000-000-000-0000	HVAC Technician	10,671	29,696	37,454
170-2620-611717-000-000-000-000-0000	Electrician	9,570	10,687	9,693
170-2620-612901-000-000-000-000-0000	Forecast Adjustment	0	(17,850)	(17,850)
170-2630-611719-000-000-000-000-0000	Grounds Care Personnel	4,563	5,066	4,569
170-26xx-622500-000-000-000-000-0000	Medicare Part A Expense	8,181	9,471	8,868
170-26xx-623101-000-000-000-000-0000	Teachers' Retirement	2,210	3,312	2,984
170-26xx-623300-000-000-000-000-0000	LA School Empl Rtmt-LSERS	153,796	178,149	174,027
170-26xx-626001-000-000-000-000-0000	Workers' Compensation Insurance	19,071	22,031	20,744
2700 - Student Transportation Services				
170-2710-611401-000-000-000-000-0000	Clerical/Secretarial	4,405	4,904	4,404
170-2710-611704-000-000-000-000-0000	Dispatcher-Fleet Operations	4,883	5,319	4,819
170-2710-611721-000-000-000-000-0000	Coordinator-Fleet Operations	5,407	5,174	4,674
170-2721-611633-000-000-000-000-0000	Transportation Driver	73,770	85,618	76,075
170-2721-611635-000-000-000-000-0000	Regular Education Bus Driver	359,147	433,109	381,054
170-2721-612901-000-000-000-000-0000	Forecast Adjustment	0	(13,650)	(13,650)
170-2731-611637-000-000-000-000-0000	Special Education Bus Driver	46,619	66,074	58,018
170-2732-611541-000-000-000-000-0000	Special Education Bus Attendant	58,439	81,749	72,262
170-27xx-622500-000-000-000-000-0000	Medicare Part A Expense	7,651	9,226	8,080
170-27xx-623300-000-000-000-000-0000	LA School Empl Rtmt-LSERS	147,102	184,139	170,044
170-27xx-623905-000-000-000-000-0000	LA State Empl Rtmt-LASERS	1,152	1,343	1,240
170-27xx-626001-000-000-000-000-0000	Workers' Compensation Insurance	26,932	33,199	29,351
2800 - Central Services				
170-2821-611823-000-000-000-000-0000	Public Information Officer	6,933	7,971	6,972
170-2833-611401-000-000-000-000-0000	Clerical/Secretarial	23,545	27,342	27,547
170-2833-611832-000-000-000-000-0000	Retirement Specialist	442	0	0
170-2843-611813-000-000-000-000-0000	Data Processing Programmer	12,199	14,946	13,007
170-2845-611136-000-000-000-000-0000	Network System Administrator	7,242	8,245	7,245
170-2845-611401-000-000-000-000-0000	Clerical/Secretarial	4,404	4,905	4,404
170-2845-611809-000-000-000-000-0000	Network System Engineer	6,529	7,532	6,565

Terrebonne Parish School Board
 1 Cent Sales Tax Fund Budget
 Technology - Program 030
 Fiscal Year 2019/2020

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
1100 - Regular Programs				
170-1100-634004-000-030-000-00-000-0000	Installation/Support Fees	\$475	\$1,000	\$1,000
170-1100-634018-000-030-000-00-000-0000	Equipment Repair Service	16,802	15,000	12,000
170-1100-653015-000-030-000-00-000-0000	Data Circuits	14,268	42,342	42,342
170-1100-653025-000-030-000-00-000-0000	Internet Services	1,231	5,320	5,544
170-1100-653038-000-030-000-00-000-0000	Web Based Access License	236,907	537,500	560,575
170-1100-661510-000-030-000-00-000-0000	Technology Related Supplies	671,683	450,000	339,947
170-1100-661510-035-030-000-00-000-0000	Technology Related Supplies-SND	0	400,000	0
170-1100-673410-000-030-000-00-000-0000	Equipment-Technology Hardware	0	90,000	106,890
1410 - Co-Curricular Activities				
170-1410-653038-000-030-000-00-000-0000	Web Based Access License	5,372	5,400	5,400
1480 - Alternative School Programs				
170-1480-653038-000-030-000-00-000-0000	Web Based Access License	130	0	0
2131 - Supervision of Health Services				
170-2131-661510-000-030-000-00-000-0000	Technology Related Supplies	0	900	0
2231 -Instructional Staff Training-Regular Education				
170-2231-632012-000-030-000-00-000-0000	Consultant Services	9,049	10,000	18,500
170-2231-661510-000-030-000-00-000-0000	Technology Related Supplies	176	500	100
2252 - School Library/Media Services				
170-2252-634014-000-030-000-00-000-0000	Off Site Software Hosting Service	5,000	8,500	8,500
170-2252-634019-000-030-000-00-000-0000	Application Software Maintenance	41,839	43,000	38,465
170-2252-653038-000-030-000-00-000-0000	Web Based Access License	24,215	24,700	25,215
170-2252-661510-000-030-000-00-000-0000	Technology Related Supplies	459	500	0
2290 - Other Instructional Staff Services				
170-2290-661510-000-030-000-00-000-0000	Technology Related Supplies	589	0	0
2310 - Board of Education Services				
170-2310-631438-000-030-000-00-000-0000	Sales Tax Collection Fees	13,207	12,420	12,544
170-2310-633310-000-030-000-00-000-0000	Financial Audit Fees	511	550	550

Terrebonne Parish School Board
1 Cent Sales Tax Fund Budget
Technology - Program 030
Fiscal Year 2019/2020

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
170-2310-634019-000-030-000-00-000-0000	Application Software Maintenance	0	24,500	24,500
170-2310-653038-000-030-000-00-000-0000	Web Based Access License	24,290	0	0
170-2310-661510-000-030-000-00-000-0000	Technology Related Supplies	6,349	100	100
2324 - Office of Assistant Superintendent Services				
170-2324-661510-000-030-000-00-000-0000	Technology Related Supplies	666	100	100
2400 - School Administration				
170-2400-634019-000-030-000-00-000-0000	Application Software Maintenance	1,655	1,650	1,650
170-2400-653038-000-030-000-00-000-0000	Web Based Access License	50	50	0
2500 - Business Services				
170-25xx-661510-000-030-000-00-000-0000	Technology Related Supplies	2,095	275	0
2520 - Purchasing Services				
170-2520-653038-000-030-000-00-000-0000	Web Based Access License	21,365	54,585	22,000
2600 - Operations and Maintenance of Plant Services				
170-2620-643048-000-030-000-00-000-0000	Network Wiring Installation	87,893	60,000	30,000
2710 - Supervision-Student Transportation				
170-2710-661510-000-030-000-00-000-0000	Technology Related Supplies	591	0	0
2830 - Personnel/Human Resource Services				
170-2830-653038-000-030-000-00-000-0000	Web Based Access License	8,476	34,000	34,000
170-2830-661510-000-030-000-00-000-0000	Technology Related Supplies	896	900	500
2840 - Administrative Technology Services				
170-2840-634018-000-030-000-00-000-0000	System Software Maintenance	73,413	9,000	9,000
170-2840-634019-000-030-000-00-000-0000	Application Software Maintenance	165,150	270,000	270,000
170-2840-643047-000-030-000-00-000-0000	Hardware Maintenance	6,570	7,800	7,800
170-2840-661510-000-030-000-00-000-0000	Technology Related Supplies	26,419	20,000	20,000
170-2840-673410-000-030-000-00-000-0000	Equipment-Technology Hardware	7,337	0	0

½ Cent Sales Tax Fund



**Terrebonne Parish School Board
1/2 Cent Sales Tax Fund (2014)
Fiscal Year 2019/2020**

	2019/2020 Original Budget
Revenues	
Local - Sales Tax	\$10,463,635
- Interest	<u>80,200</u>
Total Revenues	10,543,835
Expenditures	
Salaries	8,366,877
Employee Benefits	2,010,453
Purchased Services	<u>81,870</u>
Total Expenditures	10,459,200
 Net Change in Fund Balance	 84,635
Fund Balance	
Beginning Fund Balance	5,079,854
 Ending Fund Balance	
Restricted, Salaries & Benefits	<u>\$5,164,489</u>

**Terrebonne Parish School Board
1/2 Cent Sales Tax Fund (2014)
Fiscal Year 2019/2020**

	2019/2020 Original Budget
Revenues	
Local - Sales Tax	\$10,463,635
- Interest	<u>80,200</u>
Total Revenues	10,543,835
Expenditures	
Instructional	6,999,013
Instructional Support Services	3,047,490
Operation of Non-Instructional Services	<u>412,697</u>
Total Expenditures	10,459,200
 Net Change in Fund Balance	 84,635
Fund Balance	
Beginning Fund Balance	5,079,854
 Ending Fund Balance	
Restricted, Salaries & Benefits	<u>\$5,164,489</u>

**Terrebonne Parish School Board
1/2 Cent Sales Tax Fund (2014)
Fiscal Year 2019/2020**

	Actual	Revised	Original
	<u>2017/2018</u>	<u>2018/2019</u>	<u>2019/2020</u>
Revenues			
Local - Sales Tax	\$10,687,428	\$10,360,035	\$10,463,635
- Interest	<u>25,732</u>	<u>65,000</u>	<u>80,200</u>
Total Revenues	10,713,160	10,425,035	10,543,835
Expenditures			
Salaries	6,979,516	7,107,032	8,366,877
Employee Benefits	1,953,477	2,008,538	2,010,453
Purchased Services	<u>80,616</u>	<u>81,120</u>	<u>81,870</u>
Total Expenditures	9,013,609	9,196,690	10,459,200
Other Financing Sources (Uses)			
Other Uses of Funds	<u>(1,000,000)</u>	<u>0</u>	<u>0</u>
Total Other Financing Sources (Uses)	(1,000,000)	0	0
Net Change in Fund Balance	699,551	1,228,345	84,635
Fund Balance			
Beginning Fund Balance	3,151,958	3,851,509	5,079,854
Ending Fund Balance			
Restricted, Salaries & Benefits	<u>\$3,851,509</u>	<u>\$5,079,854</u>	<u>\$5,164,489</u>

Terrebonne Parish School Board
Houma, LA

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

	<u>Actual</u> <u>2015/2016</u>	<u>Actual</u> <u>2016/2017</u>	<u>Actual</u> <u>2017/2018</u>	<u>Revised</u> <u>Budget</u> <u>2018/2019</u>	<u>Original</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>	<u>Projected</u> <u>Budget</u> <u>2022/2023</u>
Revenue								
Local Sources	\$ 10,816,137	\$ 10,211,535	\$ 10,713,160	\$ 10,425,035	\$ 10,543,835	\$ 10,663,982	\$ 10,877,262	\$ 11,116,562
Total Revenues	10,816,137	10,211,535	10,713,160	10,425,035	10,543,835	10,663,982	10,877,262	11,116,562
Expenditures								
Salaries	7,260,752	7,201,207	6,979,516	7,107,032	8,366,877	7,114,139	7,117,696	8,921,255
Employee Benefits	2,034,567	1,945,378	1,953,477	2,008,538	2,010,453	2,010,547	2,011,554	2,516,559
Purchased Services	<u>98,747</u>	<u>93,279</u>	<u>80,616</u>	<u>81,120</u>	<u>81,870</u>	<u>87,500</u>	<u>92,440</u>	<u>91,500</u>
Total Expenditures	9,394,066	9,239,864	9,013,609	9,196,690	10,459,200	9,212,186	9,221,690	11,529,314
Other Uses of Funds	<u>0</u>	<u>(2,000,000)</u>	<u>(1,000,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(1,000,000)</u>	<u>0</u>
Total Other Sources (Uses)	0	(2,000,000)	(1,000,000)	0	0	0	(1,000,000)	0
Net Change in Fund Balance	1,422,071	(1,028,329)	699,551	1,228,345	84,635	1,451,796	655,572	(412,752)
Fund Balance								
Beginning	2,758,216	4,180,287	3,151,958	3,851,509	5,079,854	5,164,489	6,616,285	7,271,857
Ending Fund Balance								
Restricted	<u>4,180,287</u>	<u>3,151,958</u>	<u>3,851,509</u>	<u>5,079,854</u>	<u>5,164,489</u>	<u>6,616,285</u>	<u>7,271,857</u>	<u>6,859,105</u>
Total Ending Fund Balance	<u>\$ 4,180,287</u>	<u>\$ 3,151,958</u>	<u>\$ 3,851,509</u>	<u>\$ 5,079,854</u>	<u>\$ 5,164,489</u>	<u>\$ 6,616,285</u>	<u>\$ 7,271,857</u>	<u>\$ 6,859,105</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 2019/2020

1/2 Cent Sales Tax Allocation

The 1/2 Cent Sales Tax Fund was created for the 2014/2015 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 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 2019/2020

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
1100 - Regular Programs				
180-1105-611205-000-000-000-000-0000	Kindergarten Teacher	\$236,337	\$234,721	\$234,948
180-1105-615101-000-000-000-00-000-0000	Performance Pay	0	0	44,852
180-1110-611208-000-000-000-00-000-0000	Elementary Teacher (1-8)	1,938,405	1,956,169	1,976,684
180-1110-611224-000-000-000-00-000-0000	Elementary Computer Lab Teacher	107,329	104,302	100,000
180-1110-611248-000-000-000-00-000-0000	Instructional Interventionist	3,998	4,000	4,000
180-1110-611252-000-000-000-00-000-0000	Focus Teacher	4,003	4,000	4,000
180-1110-612901-000-000-000-00-000-0000	Forecast Adjustment	0	(30,720)	(30,720)
180-1110-614001-000-000-000-00-000-0000	Sabbatical Leave	1,300	1,300	1,300
180-1110-615101-000-000-000-00-000-0000	Performance Pay	0	0	251,860
180-1130-611231-000-000-000-00-000-0000	Secondary Teacher	680,604	649,864	648,096
180-1130-611234-000-000-000-00-000-0000	Secondary Computer Lab Teacher	12,001	8,000	8,000
180-1130-611248-000-000-000-00-000-0000	Instructional Interventionist	666	0	0
180-1130-611501-000-000-000-00-000-0000	Paraprofessional	7,956	8,000	8,000
180-1130-615101-000-000-000-00-000-0000	Performance Pay	0	0	395,558
180-11xx-622500-000-000-000-00-000-0000	Medicare Part A Expense	41,888	40,367	50,834
180-11xx-623101-000-000-000-00-000-0000	Teachers' Retirement	769,351	763,675	749,806
180-11xx-623903-000-000-000-00-000-0000	Optional Retirement Expense	2,273	4,498	4,544
180-11xx-623905-000-000-000-00-000-0000	LA State Empl Rtmt-LASERS	1,517	1,516	1,628
180-11xx-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	11,912	11,750	11,854
1200 - Special Education				
180-1210-612901-000-000-000-00-000-0000	Forecast Adjustment	0	(14,080)	(14,080)
180-1211-611241-000-000-000-00-000-0000	Special Education Teacher	175,482	174,568	172,000
180-1211-611241-012-000-000-00-000-0000	Special Education Teacher-ESS	3,978	4,000	4,000
180-1211-611241-048-000-000-00-000-0000	Special Education Teacher-JJC	3,998	4,000	4,000
180-1211-611243-000-000-000-00-000-0000	Homebound Teacher	12,000	12,000	12,000
180-1211-611501-000-000-000-00-000-0000	Paraprofessional	164,560	222,411	218,000
180-1211-611501-012-000-000-00-000-0000	Paraprofessional-ESS	4,001	4,000	4,000
180-1211-615101-000-000-000-00-000-0000	Performance Pay	0	0	46,940
180-1212-611240-000-000-000-00-000-0000	Special Education Support Teacher	321,641	326,049	332,000
180-1212-611240-012-000-000-00-000-0000	Special Education Support Teacher-	4,003	4,000	4,000
180-1212-615101-000-000-000-00-000-0000	Performance Pay	0	0	69,851
180-1214-611242-000-000-000-00-000-0000	Adaptive Physical Education	24,001	25,190	24,000
180-1214-615101-000-000-000-00-000-0000	Performance Pay	0	0	3,607

Terrebonne Parish School Board
1/2 Cent Sales Tax Fund Budget
Salaries and Benefits
Fiscal Year 2019/2020

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
180-1216-611245-000-000-000-000-0000	Early Steps Teacher	3,998	4,000	4,000
180-1216-611247-000-000-000-000-0000	Special Ed Non-Cat Presch Teacher	47,238	54,230	56,000
180-1216-611505-000-000-000-000-0000	Special Ed Non-Cat Presch Para	14,710	14,000	16,432
180-1216-615101-000-000-000-000-0000	Performance Pay	0	0	3,584
180-1220-611281-000-000-000-000-0000	Gifted Teacher	83,211	79,295	84,000
180-1220-611283-000-000-000-000-0000	Talented Teacher	8,001	12,000	16,000
180-1220-615101-000-000-000-000-0000	Performance Pay	0	0	27,221
180-12xx-622500-xxx-000-000-000-0000	Medicare Part A Expense	11,888	12,423	14,845
180-12xx-623101-xxx-000-000-000-0000	Teachers' Retirement	220,449	236,768	233,072
180-12xx-623300-xxx-000-000-000-0000	LA School Empl Rtmt-LSERS	3,318	3,360	3,500
180-12xx-623903-xxx-000-000-000-0000	Optional Retirement Expense	1,124	1,120	1,120
180-12xx-623905-xxx-000-000-000-0000	LA State Empl Rtmt-LASERS	2,020	1,516	1,628
180-xxxx-626001-xxx-000-000-000-0000	Workers' Compensation Insurance	3,480	3,738	3,802
1300 - Career and Technical Education Programs				
180-1340-611235-000-000-000-000-0000	Family and Consumer Science	27,534	30,259	32,000
180-1340-615101-000-000-000-000-0000	Performance Pay	0	0	17,539
180-1360-611237-000-000-000-000-0000	Business & Administration	51,294	52,000	52,000
180-1360-615101-000-000-000-000-0000	Performance Pay	0	0	32,479
180-1370-611239-000-000-000-000-0000	Health Science Teacher	18,546	16,000	16,000
180-1390-611238-000-000-000-000-0000	Other Career & Technical Teacher	63,488	64,000	64,000
180-1390-611501-000-000-000-000-0000	Paraprofessional	4,834	6,000	6,000
180-13xx-622500-000-000-000-000-0000	Medicare Part A Expense	2,263	2,220	3,000
180-13xx-623101-000-000-000-000-0000	Teachers' Retirement	40,753	42,337	42,120
180-13xx-623300-000-000-000-000-0000	LA School Empl Rtmt-LSERS	0	1,104	1,104
180-13xx-623905-000-000-000-000-0000	LA State Empl Rtmt-LASERS	1,517	1,516	1,628
180-13xx-626001-000-000-000-000-0000	Workers' Compensation Insurance	662	742	812
1400 - Other Instructional Programs				
180-1410-611266-000-000-000-000-0000	Secondary-Instrumental/Vocal Teach	48,549	48,000	52,000
180-1410-611267-000-000-000-000-0000	Elementary-Instrumental Music Teac	44,126	44,000	47,200
180-1410-614001-000-000-000-000-0000	Sabbatical Leave	0	3,106	3,106
180-1410-615101-000-000-000-000-0000	Performance Pay	0	0	30,659
180-1480-611262-000-000-000-000-0000	Alternative Program Teacher	1,334	4,000	4,000
180-1480-611262-012-000-000-000-0000	Alternative Program Teacher-ESS	39,769	42,872	46,640

Terrebonne Parish School Board
1/2 Cent Sales Tax Fund Budget
Salaries and Benefits
Fiscal Year 2019/2020

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
180-1480-611262-048-000-000-00-000-0000	Alternative Program Teacher-JJC	8,001	8,000	8,000
180-1480-611264-000-000-000-00-000-0000	In-School Intervention Teacher	24,405	23,375	20,000
180-1480-611264-012-000-000-00-000-0000	In-School Intervention Teacher-ESS	3,999	4,000	4,000
180-1480-611501-000-000-000-00-000-0000	Paraprofessional	3,168	2,000	2,000
180-1480-611501-048-000-000-00-000-0000	Paraprofessional-JJC	834	2,000	2,000
180-1480-615101-000-000-000-00-000-0000	Performance Pay	0	0	6,000
180-1490-611272-000-000-000-00-000-0000	JAG Teacher	11,955	12,231	12,000
180-1490-615101-000-000-000-00-000-0000	Performance Pay	0	0	2,827
180-14xx-622500-000-000-000-00-000-0000	Medicare Part A Expense	2,627	2,612	3,250
180-14xx-623101-000-000-000-00-000-0000	Teachers' Retirement	47,602	50,064	48,672
180-14xx-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	743	913	767
1500 - Special Programs				
180-1510-611205-000-000-000-00-000-0000	Kindergarten Teacher	7,998	4,000	4,000
180-1510-611208-000-000-000-00-000-0000	Elementary Teacher (1-8)	51,568	52,517	44,000
180-1510-611248-000-000-000-00-000-0000	Instructional Interventionist	36,831	45,023	12,000
180-1510-611249-000-000-000-00-000-0000	Intervention Content Leader	0	0	32,000
180-1510-611501-000-000-000-00-000-0000	Paraprofessional	33,760	36,061	36,000
180-1510-615101-000-000-000-00-000-0000	Performance Pay	0	0	14,363
180-1520-611255-000-000-000-00-000-0000	EL Teacher	11,888	16,000	16,000
180-1520-611257-000-000-000-00-000-0000	EL Interpreter	3,997	8,000	8,000
180-1520-611501-000-000-000-00-000-0000	Paraprofessional	4,000	4,000	4,000
180-1530-611271-000-000-000-00-000-0000	Pre-Kindergarten Teacher	179,925	188,000	188,000
180-1530-611501-000-000-000-00-000-0000	Paraprofessional	90,298	97,398	94,000
180-1530-615101-000-000-000-00-000-0000	Performance Pay	0	0	33,357
180-15xx-622500-000-000-000-00-000-0000	Medicare Part A Expense	5,573	5,891	6,435
180-15xx-623101-000-000-000-00-000-0000	Teachers' Retirement	109,848	117,495	111,280
180-15xx-623905-000-000-000-00-000-0000	LA State Empl Rtmt-LASERS	251	860	814
180-15xx-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	1,680	1,800	1,752
1600 - Adult Education and Literacy Programs				
180-1600-611284-000-000-000-00-000-0000	Adult Education Teacher	8,071	8,000	8,000
180-1600-611501-000-000-000-00-000-0000	Paraprofessional	7,991	8,000	8,000
180-1600-622500-000-000-000-00-000-0000	Medicare Part A	224	214	219
180-1600-623101-000-000-000-00-000-0000	Teachers' Retirement	4,272	4,272	4,160

Terrebonne Parish School Board
1/2 Cent Sales Tax Fund Budget
Salaries and Benefits
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Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
180-1600-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	65	64	64
2100 - Support Services				
180-2111-611116-000-000-000-00-000-0000	Supervisor-Child Welfare	8,002	8,046	8,000
180-2111-611401-000-000-000-00-000-0000	Clerical/Secretarial	4,002	4,000	4,000
180-2122-611305-000-000-000-00-000-0000	Guidance Counselor	149,783	152,000	152,000
180-2122-611327-000-000-000-00-000-0000	Behavior Interventionist	2,052	8,000	13,400
180-2122-611409-000-000-000-00-000-0000	Guidance Secretary	11,920	12,000	12,000
180-2122-615101-000-000-000-00-000-0000	Performance Pay	0	0	44,689
180-2131-611144-000-000-000-00-000-0000	Coordinator-Nurse	4,001	4,355	4,000
180-2134-611601-000-000-000-00-000-0000	Nursing Assistant	9,896	12,000	12,000
180-2134-611841-000-000-000-00-000-0000	Health Nurse	43,176	44,000	56,000
180-2134-615101-000-000-000-00-000-0000	Performance Pay	0	0	3,163
180-2140-611401-000-000-000-00-000-0000	Clerical/Secretarial	3,994	4,000	4,000
180-2140-611425-000-000-000-00-000-0000	Microfilm Clerk	1,964	2,000	2,000
180-2142-611325-000-000-000-00-000-0000	Psychologist	39,953	43,943	48,000
180-2145-611331-000-000-000-00-000-0000	Educational Diagnostician	35,895	34,217	38,087
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	27,799	28,000	24,000
180-2149-611323-012-000-000-00-000-0000	Social Worker-ESS	3,998	4,000	4,000
180-2152-611301-000-000-000-00-000-0000	Speech Therapist/Pathologist	51,833	52,000	52,000
180-2152-611303-000-000-000-00-000-0000	Speech Therapist Assistant	43,433	44,000	44,000
180-2152-611329-000-000-000-00-000-0000	Qual Exam/Speech Pathologist	19,849	20,000	20,000
180-2152-615101-000-000-000-00-000-0000	Performance Pay	0	0	9,504
180-2153-611337-000-000-000-00-000-0000	Audiologist	4,005	4,000	4,000
180-2154-611903-000-000-000-00-000-0000	Special Education Interpreter	5,737	6,000	6,000
180-2154-615101-000-000-000-00-000-0000	Performance Pay	0	0	453
180-2161-611321-000-000-000-00-000-0000	Occupational Therapist	7,763	8,000	8,000
180-2170-611335-000-000-000-00-000-0000	Assistive Technologist	3,999	4,000	4,000
180-2180-611371-000-000-000-00-000-0000	Project Itinerant Liaison	3,938	4,000	4,000
180-2180-611509-000-000-000-00-000-0000	Migrant Advocate	2,001	2,000	2,000
180-2180-611821-000-000-000-00-000-0000	Migrant Recruiter	4,002	4,000	4,000
180-2180-611822-000-000-000-00-000-0000	Coordinator-Support Service	1,685	4,000	4,000
180-2190-611355-000-000-000-00-000-0000	Instructional Technology Specialist	4,002	4,000	4,000
180-21xx-622500-000-000-000-00-000-0000	Medicare Part A Expense	6,859	7,110	8,256

Terrebonne Parish School Board
1/2 Cent Sales Tax Fund Budget
Salaries and Benefits
Fiscal Year 2019/2020

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
180-21xx-623101-000-000-000-000-0000	Teachers' Retirement	122,424	127,739	128,463
180-21xx-623905-000-000-000-000-0000	LA State Empl Rtmt-LASERS	1,508	1,516	1,628
180-21xx-626001-000-000-000-000-0000	Workers' Compensation Insurance	2,001	2,065	2,150
2200 - Instructional Staff Services				
180-2211-611111-000-000-000-000-0000	Supervisor-Regular Programs	8,163	9,141	8,000
180-2211-611138-000-000-000-000-0000	District Assessmnt/Acct Admin	3,999	4,000	4,000
180-2211-611401-000-000-000-000-0000	Clerical/Secretarial	3,998	4,000	4,000
180-2212-611112-000-000-000-000-0000	Supervisor-Special Education	4,004	4,000	4,000
180-2212-611363-000-000-000-000-0000	Coordinator-Special Area	8,027	8,000	8,000
180-2212-611373-000-000-000-000-0000	Facilitator-Special Area	24,155	24,117	32,000
180-2212-611401-000-000-000-000-0000	Clerical/Secretarial	5,553	6,000	6,000
180-2214-611113-000-000-000-000-0000	Supervisor-Federal Programs	4,000	4,000	4,000
180-2214-611129-000-000-000-000-0000	Turnaround Specialist	4,001	4,000	4,000
180-2214-611349-000-000-000-000-0000	Reading Consultant	3,999	4,000	4,000
180-2214-611362-000-000-000-000-0000	Administrative Intern	0	8,053	8,000
180-2214-611363-000-000-000-000-0000	Coordinator-Special Area	2,122	4,000	4,000
180-2214-611367-000-000-000-000-0000	Coordinator-Staff Development	3,997	4,000	4,000
180-2214-611369-000-000-000-000-0000	Coordinator-Early Childhood	8,015	8,000	8,000
180-2214-611401-000-000-000-000-0000	Clerical/Secretarial	7,999	8,000	8,000
180-2214-611822-000-000-000-000-0000	Coordinator-Support Service	3,987	4,000	4,000
180-2216-611363-000-000-000-000-0000	Coordinator-Special Area	4,014	4,000	4,000
180-2220-611347-000-000-000-000-0000	Curriculum Specialist	15,998	16,799	16,000
180-2220-611348-000-000-000-000-0000	ELA Content Leader	0	0	4,000
180-2220-611350-000-000-000-000-0000	Math Content Leader	0	0	4,000
180-2220-611352-000-000-000-000-0000	STEM Coordinator	3,997	4,000	4,000
180-2220-611353-000-000-000-000-0000	Master Teacher	23,989	24,000	24,000
180-2220-611354-000-000-000-000-0000	Lead Teacher	15,723	12,000	8,000
180-2220-611357-000-000-000-000-0000	Instructional Coach	103,506	100,121	80,000
180-2220-611360-000-000-000-000-0000	Instructional Mentor	0	0	24,000
180-2220-615101-000-000-000-000-0000	Performance Pay	0	0	29,984
180-2252-611287-000-000-000-000-0000	Elementary Librarian	93,710	96,000	100,513
180-2252-611288-000-000-000-000-0000	Secondary Librarian	26,148	28,000	24,000
180-2252-615101-000-000-000-000-0000	Performance Pay	0	0	22,162
180-2259-611423-000-000-000-000-0000	Media Center Clerk	1,974	2,000	2,000

Terrebonne Parish School Board
1/2 Cent Sales Tax Fund Budget
Salaries and Benefits
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Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
180-2290-611361-000-000-000-000-0000	Facilitator-Education Technology	4,002	4,000	4,000
180-2290-611363-000-000-000-000-0000	Coordinator-Special Area	6,007	5,328	8,000
180-2290-611364-000-000-000-000-0000	Grant Specialist	4,008	4,000	0
180-2290-611377-000-000-000-000-0000	Federal Programs Grant Liaison	0	4,000	4,000
180-22xx-622500-000-000-000-000-0000	Medicare Part A Expense	5,432	5,381	6,281
180-22xx-623101-000-000-000-000-0000	Teachers' Retirement	97,945	101,036	100,879
180-22xx-623903-000-000-000-000-0000	Optional Retirement Expense	1,130	1,120	1,136
180-22xx-626001-000-000-000-000-0000	Workers' Compensation Insurance	1,597	1,625	1,664
2300 - General Administration				
180-2310-631438-000-000-000-000-0000	Sales Tax Collection Fees	77,686	78,000	78,750
180-2310-633310-000-000-000-000-0000	Financial Audit Fees	2,930	3,120	3,120
180-2312-611429-000-000-000-000-0000	Reception/Switchboard Operator	1,884	2,000	4,000
180-2312-611431-000-000-000-000-0000	Executive Assistant	3,997	4,028	4,000
180-2321-611421-000-000-000-000-0000	Executive Secretary	1,998	2,000	2,000
180-2324-611103-000-000-000-000-0000	Assistant Superintendent	3,998	4,000	4,000
180-2324-611417-000-000-000-000-0000	Assistant Superintendent Secretary	2,000	2,000	2,000
180-23xx-622500-000-000-000-000-0000	Medicare Part A Expense	140	141	170
180-23xx-623101-000-000-000-000-0000	Teachers' Retirement	3,700	3,745	4,160
180-23xx-626001-000-000-000-000-0000	Workers' Compensation Insurance	58	56	64
2400 - School Administration				
180-2410-611141-000-000-000-000-0000	Principal	140,348	145,555	136,000
180-2410-611141-012-000-000-000-0000	Principal-ESS	3,997	4,000	4,000
180-2410-611405-000-000-000-000-0000	School Clerical 12 Months	10,053	10,000	10,000
180-2410-611407-000-000-000-000-0000	School Clerical Non-12 Months	77,553	77,921	76,000
180-2410-611407-012-000-000-000-0000	School Clerical Non-12 Months-ESS	2,001	2,000	2,000
180-2410-615101-000-000-000-000-0000	Performance Pay	0	0	32,944
180-2420-611142-000-000-000-000-0000	Assistant Principal	140,113	140,495	143,812
180-2420-615101-000-000-000-000-0000	Performance Pay	0	0	35,633
180-24xx-622500-xxx-000-000-000-0000	Medicare Part A Expense	5,239	5,143	6,006
180-24xx-623101-xxx-000-000-000-0000	Teachers' Retirement	93,630	96,389	91,990
180-24xx-626001-xxx-000-000-000-0000	Workers' Compensation Insurance	1,493	1,514	1,474

Terrebonne Parish School Board
1/2 Cent Sales Tax Fund Budget
Salaries and Benefits
Fiscal Year 2019/2020

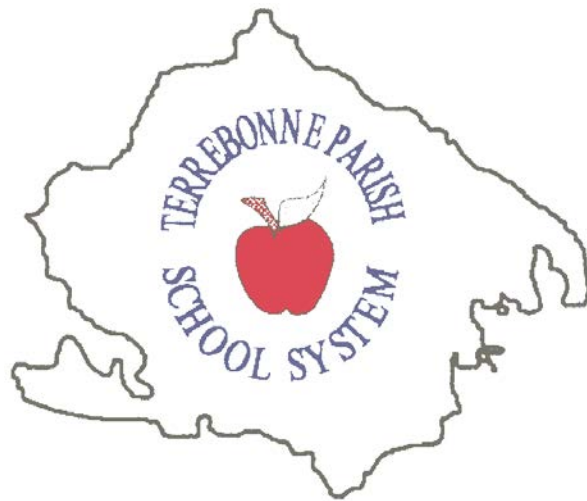
Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
2500 - Business Services				
180-2511-611105-000-000-000-000-0000	Chief Financial Officer	3,999	4,000	4,000
180-2511-611133-000-000-000-00-000-0000	Chief Accountant	4,004	7,323	8,746
180-2511-611401-000-000-000-00-000-0000	Clerical/Secretarial	2,000	2,000	2,000
180-2514-611411-000-000-000-00-000-0000	Payroll Clerk	2,000	1,978	2,000
180-2514-611803-000-000-000-00-000-0000	Payroll Manager	3,997	4,000	4,000
180-2514-611805-000-000-000-00-000-0000	Accountant	3,999	8,000	8,000
180-2515-611413-000-000-000-00-000-0000	Accounting Clerk	3,946	4,000	4,000
180-2515-611805-000-000-000-00-000-0000	Accountant	19,999	20,000	20,000
180-2520-611124-000-000-000-00-000-0000	Purchasing Agent	4,443	4,000	4,000
180-2520-611433-000-000-000-00-000-0000	Inventory Clerk	0	0	2,000
180-2520-611819-000-000-000-00-000-0000	Buyer	3,998	4,088	4,000
180-2530-611151-000-000-000-00-000-0000	Warehouse Manager	1,998	2,000	2,000
180-2530-611607-000-000-000-00-000-0000	Warehouseman/Commodity Clerk	3,955	8,098	4,000
180-2530-611631-000-000-000-00-000-0000	Driver/General Laborer	3,898	6,362	4,000
180-2540-611401-000-000-000-00-000-0000	Clerical/Secretarial	1,962	2,000	2,000
180-2590-611125-000-000-000-00-000-0000	Risk Manager	3,996	4,000	4,000
180-2590-611401-000-000-000-00-000-0000	Clerical/Secretarial	2,534	4,219	4,000
180-25xx-622500-000-000-000-00-000-0000	Medicare Part A Expense	861	968	1,002
180-25xx-623101-000-000-000-00-000-0000	Teachers' Retirement	14,913	16,983	16,343
180-25xx-623300-000-000-000-00-000-0000	LA School Empl Rtmt-LSERS	2,691	2,819	2,940
180-25xx-623905-000-000-000-00-000-0000	LA State Empl Rtmt-LASERS	0	1,516	1,628
180-25xx-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	569	610	621
2600 - Operations and Maintenance of Plant Services				
180-2610-611131-000-000-000-00-000-0000	Plant Operations Manager	3,546	4,016	4,000
180-2610-611401-000-000-000-00-000-0000	Clerical/Secretarial	3,800	4,000	4,000
180-2620-611611-000-000-000-00-000-0000	General Maintenance Technician	18,271	19,801	20,000
180-2620-611621-000-000-000-00-000-0000	Custodian Non-12 Months	8,082	8,000	8,000
180-2620-611623-000-000-000-00-000-0000	Building Manager and Custodian	205,197	212,387	214,022
180-2620-611623-012-000-000-00-000-0000	Building Manager and Custodian-ES	1,729	2,000	2,000
180-2620-611701-000-000-000-00-000-0000	General Maintenance Leaderman	2,002	2,000	2,000
180-2620-611705-000-000-000-00-000-0000	Carpenter	10,939	14,000	12,000
180-2620-611707-000-000-000-00-000-0000	Roofer	4,000	4,000	4,000
180-2620-611709-000-000-000-00-000-0000	Mason	1,981	2,000	2,000

Terrebonne Parish School Board
1/2 Cent Sales Tax Fund Budget
Salaries and Benefits
Fiscal Year 2019/2020

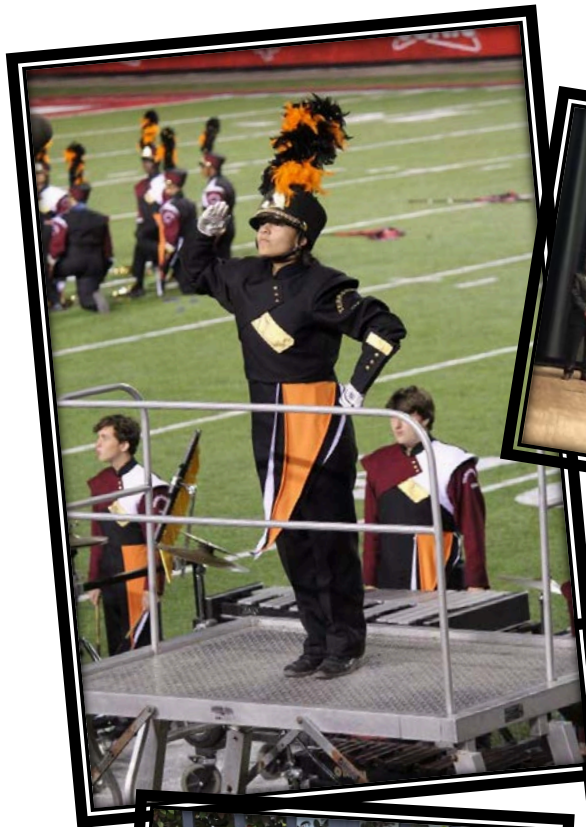
Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
180-2620-611711-000-000-000-00-000-0000	Plumber	3,996	2,000	4,000
180-2620-611713-000-000-000-00-000-0000	HVAC Technician	4,576	12,030	14,000
180-2620-611717-000-000-000-00-000-0000	Electrician	3,952	4,000	4,000
180-2620-612901-000-000-000-00-000-0000	Forecast Adjustment	0	(10,880)	(10,880)
180-2620-615101-000-000-000-00-000-0000	Performance Pay	0	0	20,034
180-2630-611719-000-000-000-00-000-0000	Grounds Care Personnel	2,001	2,000	2,000
180-26xx-622500-000-000-000-00-000-0000	Medicare Part A Expense	3,798	3,936	4,363
180-26xx-623101-000-000-000-00-000-0000	Teachers' Retirement	1,011	1,376	1,348
180-26xx-623300-000-000-000-00-000-0000	LA School Empl Rtmt-LSERS	71,434	74,659	80,561
180-26xx-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	8,834	9,181	9,569
2700 - Student Transportation Services				
180-2710-611121-000-000-000-00-000-0000	Supervisor-Transportation	4,002	4,000	4,000
180-2710-611401-000-000-000-00-000-0000	Clerical/Secretarial	2,000	2,651	2,000
180-2710-611704-000-000-000-00-000-0000	Dispatcher Fleet Operations	2,000	2,000	2,000
180-2710-611721-000-000-000-00-000-0000	Coordinator Fleet Operations	2,118	2,000	2,000
180-2721-611633-000-000-000-00-000-0000	Transportation Driver	38,787	39,756	40,000
180-2721-611635-000-000-000-00-000-0000	Regular Education Bus Driver	235,500	244,784	250,000
180-2721-612901-000-000-000-00-000-0000	Forecast Adjustment	0	(8,320)	(8,320)
180-2731-611637-000-000-000-00-000-0000	Special Education Bus Driver	30,510	38,019	38,000
180-2732-611541-000-000-000-00-000-0000	Special Education Bus Attendant	30,723	38,000	38,000
180-27xx-622500-000-000-000-00-000-0000	Medicare Part A Expense	4,789	4,974	5,062
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	91,968	100,300	106,428
180-27xx-623905-000-000-000-00-000-0000	LA State Empl Rtmt-LASERS	758	758	814
180-27xx-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	16,694	17,848	18,170
2800 - Central Services				
180-2821-611823-000-000-000-00-000-0000	Public Information Officer	4,001	4,000	4,000
180-2831-611117-000-000-000-00-000-0000	Supervisor-Personnel	3,998	4,000	4,000
180-2833-611401-000-000-000-00-000-0000	Clerical/Secretarial	10,453	11,022	16,355
180-2833-611832-000-000-000-00-000-0000	Retirement Specialist	267	4,000	0
180-2841-611123-000-000-000-00-000-0000	Data Processing Manager	5,864	4,000	4,000
180-2843-611813-000-000-000-00-000-0000	Data Processing Programmer	7,800	8,000	8,000
180-2845-611136-000-000-000-00-000-0000	Network System Administrator	4,000	4,000	4,000

Terrebonne Parish School Board
1/2 Cent Sales Tax Fund Budget
Salaries and Benefits
Fiscal Year 2019/2020

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
180-2845-611401-000-000-000-000-0000	Clerical/Secretarial	2,000	2,000	2,000
180-2845-611809-000-000-000-000-000-0000	Network System Engineer	3,999	4,000	4,000
180-2845-611811-000-000-000-000-000-0000	Technical Support Specialist	12,003	12,000	12,000
180-28xx-622500-000-000-000-000-000-0000	Medicare Part A Expense	673	712	756
180-28xx-623101-000-000-000-000-000-0000	Teachers' Retirement	13,944	13,666	14,132
180-28xx-626001-000-000-000-000-000-0000	Workers' Compensation Insurance	219	205	217
3000 - Operation of Non-Instructional Services				
180-3111-611119-000-000-000-000-000-0000	Supervisor-Child Nutrition	3,997	4,000	4,000
180-3111-611401-000-000-000-000-000-0000	Clerical/Secretarial	2,201	2,000	2,000
180-3111-611413-000-000-000-000-000-0000	Accounting Clerk	2,001	2,000	2,000
180-3111-611813-000-000-000-000-000-0000	Data Processing Programmer	3,999	4,000	4,000
180-3112-611155-000-000-000-000-000-0000	Ambulatory CNP Manager	3,999	4,000	4,000
180-3120-611604-000-000-000-000-000-0000	Cafeteria Worker	191,855	195,406	197,370
180-3120-611631-000-000-000-000-000-0000	Driver/General Laborer	3,906	3,941	4,000
180-3120-615101-000-000-000-000-000-0000	Performance Pay	0	0	20,633
180-3121-611156-000-000-000-000-000-0000	Cafeteria Manager	43,922	43,940	42,148
180-3121-615101-000-000-000-000-000-0000	Performance Pay	0	0	4,800
180-3122-611157-000-000-000-000-000-0000	Assistant Cafeteria Manager	15,880	18,059	16,000
180-3122-611158-000-000-000-000-000-0000	Satellite School Facilitator	21,630	22,092	22,000
180-3122-615101-000-000-000-000-000-0000	Performance Pay	0	0	1,344
180-31xx-622500-000-000-000-000-000-0000	Medicare Part A Expense	4,012	3,899	4,316
180-31xx-623101-000-000-000-000-000-0000	Teachers' Retirement	73,913	73,528	71,826
180-31xx-623103-000-000-000-000-000-0000	Teachers' Retirement-Plan A	1,002	1,068	1,068
180-31xx-623300-000-000-000-000-000-0000	LA School Empl Rtmt-LSERS	1,620	1,663	1,764
180-31xx-626001-000-000-000-000-000-0000	Workers' Compensation Insurance	9,318	9,390	9,428
5000 - Debt Service and Other Uses of Funds				
180-5200-693242-000-000-000-000-000-0000	Support Transfer	1,000,000	0	0
	Total Salaries and Benefits	\$10,013,609	\$9,196,690	\$10,459,220



3/4 Cent Sales Tax Fund



**Terrebonne Parish School Board
3/4 Cent Sales Tax Fund (1976)
Fiscal Year 2019/2020**

	2019/2020 Original Budget
Revenues	
Local - Sales Tax	\$16,715,500
- Interest	<u>75,000</u>
Total Revenues	16,790,500
Expenditures	
Instructional	2,495,443
Instructional Support Services	<u>132,969</u>
Total Expenditures	2,628,412
Other Financing Uses	
Other Uses of Funds	<u>(13,341,024)</u>
Total Other Financing Uses	(13,341,024)
Net Change in Fund Balance	821,064
Fund Balance	
Beginning Fund Balance	2,170,904
Ending Fund Balance	
Restricted, Instructional Programs	2,725,173
Committed, Band Uniforms	<u>266,795</u>
Total Ending Fund Balance	<u>\$2,991,968</u>

**Terrebonne Parish School Board
3/4 Cent Sales Tax Fund (1976)
Fiscal Year 2019/2020**

	2019/2020 Original Budget
Revenues	
Local - Sales Tax	\$16,715,500
- Interest	<u>75,000</u>
Total Revenues	16,790,500
Expenditures	
Purchased Services	595,594
Supplies	2,017,318
Debt Service & Miscellaneous	<u>15,500</u>
Total Expenditures	2,628,412
Other Financing Uses	
Other Uses of Funds	<u>(13,341,024)</u>
Total Other Financing Uses	(13,341,024)
Net Change in Fund Balance	821,064
Fund Balance	
Beginning Fund Balance	2,170,904
Ending Fund Balance	
Restricted, Instructional Programs	2,725,173
Committed, Band Uniforms	<u>266,795</u>
Total Ending Fund Balance	<u>\$2,991,968</u>

Terrebonne Parish School Board
3/4 Cent Sales Tax Fund (1976)
Fiscal Year 2019/2020

	Actual <u>2017/2018</u>	Revised Budget <u>2018/2019</u>	Original Budget <u>2019/2020</u>
Revenues			
Local - Sales Tax	\$16,216,607	\$16,550,000	\$16,715,500
- Interest	<u>37,198</u>	<u>75,000</u>	<u>75,000</u>
Total Revenues	16,253,805	16,625,000	16,790,500
Expenditures			
Instructional	2,406,214	3,302,927	2,495,443
General Administration	<u>125,916</u>	<u>131,780</u>	<u>132,969</u>
Total Expenditures	2,532,130	3,434,707	2,628,412
Other Financing Sources (Uses)			
Other Sources of Funds	92,435	0	0
Other Uses of Funds	<u>(13,923,046)</u>	<u>(13,209,576)</u>	<u>(13,341,024)</u>
Total Other Financing Sources (Uses)	(13,830,611)	(13,209,576)	(13,341,024)
Net Change in Fund Balance	(108,936)	(19,283)	821,064
Fund Balance			
Beginning Fund Balance	2,299,123	2,190,187	2,170,904
Ending Fund Balance			
Restricted, Instructional Programs	1,983,392	1,934,109	2,725,173
Committed, Band Uniforms	<u>206,795</u>	<u>236,795</u>	<u>266,795</u>
Total Ending Fund Balance	<u>\$2,190,187</u>	<u>\$2,170,904</u>	<u>\$2,991,968</u>

TERREBONNE PARISH SCHOOL BOARD
3/4 Cent Sales Tax Fund (1976)
Fiscal Year 2019/2020

	50% Salaries & Benefits	30% Plant Operation & Maintenance	20% Instructional	Total
Revenues				
Local - Sales Tax	\$8,357,750	\$5,014,650	\$3,343,100	\$16,715,500
- Interest	75,000	0	0	75,000
Total Revenues	<u>8,432,750</u>	<u>5,014,650</u>	<u>3,343,100</u>	<u>16,790,500</u>
Expenditures				
Instructional	0	0	2,495,443	2,495,443
General Administration	66,485	39,891	26,593	132,969
Total	<u>66,485</u>	<u>39,891</u>	<u>2,522,036</u>	<u>2,628,412</u>
Other Financing Sources (Uses)				
Other Financing Uses				
Salaries & Benefits Transfer	(8,291,265)	0	0	(8,291,265)
Interest Transfer	(75,000)	0	0	(75,000)
Plant Operation & Maintenance Transfer	0	(4,974,759)	0	(4,974,759)
Total Other Financing Sources (Uses)	<u>(8,366,265)</u>	<u>(4,974,759)</u>	<u>0</u>	<u>(13,341,024)</u>
Net Change in Fund Balance	0	0	821,064	821,064
Fund Balance				
Beginning Fund Balance	0	0	2,170,904	2,170,904
Ending Fund Balance				
Restricted, Instructional Programs	0	0	2,725,173	2,725,173
Committed, Band Uniforms	0	0	266,795	266,795
Ending Fund Balance	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$2,991,968</u></u>	<u><u>\$2,991,968</u></u>

Terrebonne Parish School Board
Houma, LA

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

	<u>Actual</u> <u>2015/2016</u>	<u>Actual</u> <u>2016/2017</u>	<u>Actual</u> <u>2017/2018</u>	<u>Revised</u> <u>Budget</u> <u>2018/2019</u>	<u>Original</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>	<u>Projected</u> <u>Budget</u> <u>2022/2023</u>
Revenue								
Local Sources	\$ 16,548,162	\$ 15,760,048	\$ 16,253,805	\$ 16,625,000	\$ 16,790,500	\$ 16,792,011	\$ 17,127,851	\$ 17,504,664
Total Revenues	16,548,162	15,760,048	16,253,805	16,625,000	16,790,500	16,792,011	17,127,851	17,504,664
Expenditures								
Purchased Services	832,154	1,788,277	1,441,043	679,768	595,594	616,712	684,597	715,658
Supplies	1,230,477	1,166,930	1,080,287	2,739,439	2,017,318	2,112,425	2,247,653	2,377,421
Property	0	5,274	0	0	0	0	0	0
Debt Services and Miscellaneous	<u>14,080</u>	<u>24,535</u>	<u>10,800</u>	<u>15,500</u>	<u>15,500</u>	<u>12,600</u>	<u>15,700</u>	<u>15,700</u>
Total Expenditures	2,076,711	2,985,016	2,532,130	3,434,707	2,628,412	2,741,737	2,947,950	3,108,779
Other Sources of Funds	0	0	92,435	0	0	0	0	0
Other Uses of Funds	<u>(14,709,679)</u>	<u>(14,050,204)</u>	<u>(13,923,046)</u>	<u>(13,209,576)</u>	<u>(13,341,024)</u>	<u>(13,467,824)</u>	<u>(13,757,428)</u>	<u>(13,802,644)</u>
Total Other Sources (Uses)	(14,709,679)	(14,050,204)	(13,830,611)	(13,209,576)	(13,341,024)	(13,467,824)	(13,757,428)	(13,802,644)
Net Change in Fund Balance	(238,228)	(1,275,172)	(108,936)	(19,283)	821,064	582,450	422,473	593,241
Fund Balance								
Beginning	3,812,522	3,574,295	2,299,123	2,190,187	2,170,904	2,991,968	3,574,418	3,996,891
Ending Fund Balance								
Restricted	3,406,606	2,101,434	1,983,392	1,934,109	2,725,173	3,277,623	3,670,096	4,233,337
Committed	<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>	<u>356,795</u>
Total Ending Fund Balance	<u>\$ 3,574,295</u>	<u>\$ 2,299,123</u>	<u>\$ 2,190,187</u>	<u>\$ 2,170,904</u>	<u>\$ 2,991,968</u>	<u>\$ 3,574,418</u>	<u>\$ 3,996,891</u>	<u>\$ 4,590,132</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 2019/2020

3/4 Cent Sales Tax Allocation

The 3/4 Cent Sales Tax Fund was created in the 1975/1976 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 program 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 1 pupil count at each school, amounts per pupil, and school type. The School Sales Tax Allotment is an accumulating allotment. Funds which are not spent in a fiscal year carry over to the next fiscal year.

Terrebonne Parish School Board
3/4 Cent Sales Tax Fund Budget
Fiscal Year 2019/2020

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 and 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 3/4 Cent Sales Tax Fund using this allocation.

Terrebonne Parish School Board
3/4 Cent Sales Tax Fund Budget
Fiscal Year 2019/2020

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 and Maintenance (30%), and Instructional Programs (20%).

The Salaries and Benefits portion of 50% and the Plant Operation and Maintenance portion of 30% are transferred directly into the General Operating 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 the General Operating 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 pre-kindergarten 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 - Program 000
 Fiscal Year 2019/2020

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
1100 - Regular Programs				
190-1100-632018-000-000-260-00-000-0000	Instructional Services	\$3,600	\$3,000	\$3,000
190-1100-655022-000-000-000-00-000-0000	Printed Report Cards	6,398	7,000	7,000
190-1100-656005-000-000-000-00-000-0000	Test/Evaluation Fee	82,382	80,000	80,000
190-1100-656009-000-000-000-00-000-0000	Tuition Expense-Student	395	1,500	0
190-1100-656300-000-000-000-00-000-0000	Tuition Private Sources	58,140	69,600	69,600
190-1100-661005-000-000-000-00-000-0000	Instructional Materials	31,236	35,000	35,000
190-1100-661005-000-000-069-00-000-0000	Instructional Materials-504	0	10,000	10,000
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	Instructional Materials-Soc. Studies	0	20,000	20,000
190-1100-661005-000-000-220-00-000-0000	Instructional Materials-Math	0	50,000	50,000
190-1100-661005-000-000-260-00-000-0000	Instructional Materials-Science	0	30,000	30,000
190-1100-661005-000-000-468-00-000-0000	Instructional Materials-Other	0	20,000	20,000
190-1100-661008-000-000-000-00-000-0000	Instructional Materials-Unallocated	(13,073)	15,000	15,000
190-1100-661009-000-000-000-00-000-0000	Tuition Related Supplies	14,722	15,000	15,000
190-1100-661035-000-000-000-00-000-0000	Computer Furniture	54,869	55,213	55,213
190-1100-661037-000-000-000-00-000-0000	Classroom Furniture/Fixtures	68,260	70,000	70,000
190-1100-661037-035-000-930-00-000-0000	Classroom Furniture/Fixtures-SDN	0	250,000	250,000
190-1100-661040-000-000-000-00-000-0000	Testing Materials	24,558	20,000	20,000
1220 - Gifted and Talented				
190-1220-632032-000-000-000-00-000-0000	Talent Assessment Service	1,464	3,000	3,000
190-1220-661005-000-000-073-00-000-0000	Instructional Materials	0	15,050	15,050
1300 - Career and Technical Education Programs				
190-1300-643018-000-000-000-00-000-0000	Equipment Repair Service	340	1,000	1,000
190-1300-643018-040-000-000-00-000-0000	Equipment Repair Service-TCT	2,175	2,500	2,500
190-1300-644234-040-000-000-00-000-0000	Equipment Rental-TCT	0	12,000	12,000
190-1300-661005-040-000-000-00-000-0000	Instructional Materials-TCT	1,664	10,000	10,000
190-1300-661020-040-000-000-00-000-0000	Career/Technical Supplies-TCT	4,312	4,000	4,000
190-1300-661021-040-000-000-00-000-0000	Career/Tech Building Materials-TCT	0	3,000	3,000
190-1300-681028-040-000-000-00-000-0000	Dues and Fees-TCT	0	500	500
1410 - Co-Curricular Activities				
190-1410-661032-036-000-000-00-000-0000	Band Uniforms Supplies-THS	20,894	0	0

Terrebonne Parish School Board
3/4 Cent Sales Tax Fund Budget
Technology - Program 030
Fiscal Year 2019/2020

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
1100 - Regular Programs				
190-1100-634004-038-030-000-00-000-0000	Installation/Support Fees-ULC	\$475	\$0	\$0
190-1100-653038-000-030-000-00-000-0000	Web Based Access License	741,852	366,787	282,925
190-1100-653038-005-030-000-00-000-0000	Web Based Access License-HLB	5,775	0	0
190-1100-661510-000-030-000-00-000-0000	Technology Related Supplies	1,910	2,000	2,000
190-1100-661510-001-030-000-00-000-0000	Technology Related Supplies-ACD	15,608	15,432	15,060
190-1100-661510-002-030-000-00-000-0000	Technology Related Supplies-BBS	4,563	4,389	3,780
190-1100-661510-004-030-000-00-000-0000	Technology Related Supplies-BRG	7,700	11,183	8,860
190-1100-661510-005-030-000-00-000-0000	Technology Related Supplies-HLB	27,115	30,020	28,860
190-1100-661510-006-030-000-00-000-0000	Technology Related Supplies-BES	13,245	12,580	12,140
190-1100-661510-007-030-000-00-000-0000	Technology Related Supplies-CMS	7,615	6,960	6,320
190-1100-661510-008-030-000-00-000-0000	Technology Related Supplies-CBB	15,249	14,291	14,400
190-1100-661510-009-030-000-00-000-0000	Technology Related Supplies-DES	7,340	7,600	7,200
190-1100-661510-013-030-000-00-000-0000	Technology Related Supplies-EMHS	21,519	20,469	18,780
190-1100-661510-014-030-000-00-000-0000	Technology Related Supplies-ELY	4,336	10,013	6,100
190-1100-661510-015-030-000-00-000-0000	Technology Related Supplies-EVG	14,390	14,720	14,540
190-1100-661510-016-030-000-00-000-0000	Technology Related Supplies-GIB	6,808	3,788	3,360
190-1100-661510-017-030-000-00-000-0000	Technology Related Supplies-GCE	2,769	20,492	9,620
190-1100-661510-019-030-000-00-000-0000	Technology Related Supplies-HON	5,133	12,575	6,360
190-1100-661510-020-030-000-00-000-0000	Technology Related Supplies-HJH	2,452	27,364	14,480
190-1100-661510-021-030-000-00-000-0000	Technology Related Supplies-LAC	3,420	11,405	7,240
190-1100-661510-022-030-000-00-000-0000	Technology Related Supplies-LEG	9,555	7,871	6,680
190-1100-661510-023-030-000-00-000-0000	Technology Related Supplies-LIS	12,488	13,532	13,440
190-1100-661510-025-030-000-00-000-0000	Technology Related Supplies-MES	5,191	5,250	4,600
190-1100-661510-026-030-000-00-000-0000	Technology Related Supplies-MMS	11,466	11,360	11,480
190-1100-661510-027-030-000-00-000-0000	Technology Related Supplies-MUL	15,784	21,616	17,740
190-1100-661510-028-030-000-00-000-0000	Technology Related Supplies-OAK	5,715	15,480	8,780
190-1100-661510-029-030-000-00-000-0000	Technology Related Supplies-OKS	13,421	18,394	14,620
190-1100-661510-030-030-000-00-000-0000	Technology Related Supplies-PAC	2,828	2,637	2,620
190-1100-661510-033-030-000-00-000-0000	Technology Related Supplies-SCH	10,780	15,131	9,880
190-1100-661510-034-030-000-00-000-0000	Technology Related Supplies-STHS	20,180	19,960	19,400
190-1100-661510-035-030-000-00-000-0000	Technology Related Supplies-SDN	1,812	8,000	7,660
190-1100-661510-036-030-000-00-000-0000	Technology Related Supplies-THS	38,247	26,911	25,460
190-1100-661510-038-030-000-00-000-0000	Technology Related Supplies-ULC	13,096	10,807	10,360
190-1100-661510-039-030-000-00-000-0000	Technology Related Supplies-VES	5,662	16,997	8,660

Terrebonne Parish School Board
 3/4 Cent Sales Tax Fund Budget
 Technology - Program 030
 Fiscal Year 2019/2020

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
190-1100-661510-044-030-000-00-000-0000	Technology Related Supplies-GCM	1,187	13,571	7,600
1210 - Special Education				
190-1210-661510-032-030-000-00-000-0000	Technology Related Supplies-SEC	2,504	4,792	2,000
1300 - Career and Technical Education Programs				
190-1300-661510-040-030-000-00-000-0000	Technology Related Supplies-TCT	4,632	10,760	6,000
1480 - Alternative Programs				
190-1480-661510-012-030-000-00-000-0000	Technology Related Supplies-ESS	3,000	3,000	3,000
Total Program 030		\$1,086,822	\$818,137	\$642,005

Terrebonne Parish School Board
 3/4 Cent Sales Tax Budget
 Homebound Services- Program 075
 Fiscal Year 2019/2020

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
1100 - Regular Programs				
190-1100-661005-000-075-000-00-000-0000	Instructional Materials	\$0	\$500	\$500
Total Program 075		\$0	\$500	\$500

Terrebonne Parish School Board
3/4 Cent Sales Tax Fund Budget
School Allotment - Program 750
Fiscal Year 2019/2020

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
1100 - Regular Programs				
190-1100-644230-001-750-000-00-000-0000	Copy Equipment Rental-ACD	\$20,159	\$0	\$0
190-1100-644230-002-750-000-00-000-0000	Copy Equipment Rental-BBS	4,414	0	0
190-1100-644230-004-750-000-00-000-0000	Copy Equipment Rental-BRG	11,048	0	0
190-1100-644230-005-750-000-00-000-0000	Copy Equipment Rental-HLB	33,994	0	0
190-1100-644230-007-750-000-00-000-0000	Copy Equipment Rental-CMS	10,375	0	0
190-1100-644230-008-750-000-00-000-0000	Copy Equipment Rental-CBB	15,930	0	0
190-1100-644230-009-750-000-00-000-0000	Copy Equipment Rental-DES	9,498	0	0
190-1100-644230-011-750-000-00-000-0000	Copy Equipment Rental-EHS	8,433	0	0
190-1100-644230-013-750-000-00-000-0000	Copy Equipment Rental-EMHS	17,304	0	0
190-1100-644230-014-750-000-00-000-0000	Copy Equipment Rental-ELY	9,556	0	0
190-1100-644230-015-750-000-00-000-0000	Copy Equipment Rental-EVG	12,695	0	0
190-1100-644230-016-750-000-00-000-0000	Copy Equipment Rental-GIB	5,691	0	0
190-1100-644230-017-750-000-00-000-0000	Copy Equipment Rental-GCE	12,263	0	0
190-1100-644230-019-750-000-00-000-0000	Copy Equipment Rental-HON	6,082	0	0
190-1100-644230-020-750-000-00-000-0000	Copy Equipment Rental-HJH	13,433	0	0
190-1100-644230-021-750-000-00-000-0000	Copy Equipment Rental-LAC	7,154	0	0
190-1100-644230-022-750-000-00-000-0000	Copy Equipment Rental-LEG	7,445	0	0
190-1100-644230-023-750-000-00-000-0000	Copy Equipment Rental-LIS	18,369	0	0
190-1100-644230-025-750-000-00-000-0000	Copy Equipment Rental-MES	6,325	0	0
190-1100-644230-026-750-000-00-000-0000	Copy Equipment Rental-MMS	17,907	0	0
190-1100-644230-027-750-000-00-000-0000	Copy Equipment Rental-MUL	26,155	0	0
190-1100-644230-028-750-000-00-000-0000	Copy Equipment Rental-OAK	12,243	0	0
190-1100-644230-029-750-000-00-000-0000	Copy Equipment Rental-OKS	18,372	0	0
190-1100-644230-030-750-000-00-000-0000	Copy Equipment Rental-PAC	3,167	0	0
190-1100-644230-032-750-000-00-000-0000	Copy Equipment Rental-SEC	922	0	0
190-1100-644230-033-750-000-00-000-0000	Copy Equipment Rental-SCH	11,642	0	0
190-1100-644230-034-750-000-00-000-0000	Copy Equipment Rental-STHS	15,193	0	0
190-1100-644230-035-750-000-00-000-0000	Copy Equipment Rental-SDN	7,814	0	0
190-1100-644230-036-750-000-00-000-0000	Copy Equipment Rental-THS	23,926	0	0
190-1100-644230-038-750-000-00-000-0000	Copy Equipment Rental-ULC	15,223	0	0
190-1100-644230-039-750-000-00-000-0000	Copy Equipment Rental-VES	4,186	0	0
190-1100-644230-044-750-000-00-000-0000	Copy Equipment Rental-GCM	8,466	0	0
190-1100-661005-001-750-000-00-000-0000	Instructional Materials-ACD	7,756	34,165	30,120
190-1100-661005-002-750-000-00-000-0000	Instructional Materials-BBS	4,704	7,084	7,560

Terrebonne Parish School Board
3/4 Cent Sales Tax Fund Budget
School Allotment - Program 750
Fiscal Year 2019/2020

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
190-1100-661005-004-750-000-00-000-0000	Instructional Materials-BRG	8,216	20,050	17,720
190-1100-661005-005-750-000-00-000-0000	Instructional Materials-HLB	21,203	107,777	64,935
190-1100-661005-006-750-000-00-000-0000	Instructional Materials-BES	14,883	52,067	24,280
190-1100-661005-007-750-000-00-000-0000	Instructional Materials-CMS	5,917	13,949	12,640
190-1100-661005-008-750-000-00-000-0000	Instructional Materials-CBB	11,279	31,871	28,800
190-1100-661005-009-750-000-00-000-0000	Instructional Materials-DES	5,239	28,082	14,400
190-1100-661005-011-750-000-00-000-0000	Instructional Materials-EHS	6,271	0	0
190-1100-661005-013-750-000-00-000-0000	Instructional Materials-EMHS	17,909	60,145	42,255
190-1100-661005-014-750-000-00-000-0000	Instructional Materials-ELY	5,457	11,326	12,200
190-1100-661005-015-750-000-00-000-0000	Instructional Materials-EVG	11,467	51,605	32,715
190-1100-661005-016-750-000-00-000-0000	Instructional Materials-GIB	3,861	14,699	6,720
190-1100-661005-017-750-000-00-000-0000	Instructional Materials-GCE	5,404	40,233	19,240
190-1100-661005-019-750-000-00-000-0000	Instructional Materials-HON	4,449	19,119	12,720
190-1100-661005-020-750-000-00-000-0000	Instructional Materials-HJH	11,900	41,327	32,580
190-1100-661005-021-750-000-00-000-0000	Instructional Materials-LAC	6,126	17,965	14,480
190-1100-661005-022-750-000-00-000-0000	Instructional Materials-LEG	3,694	19,139	13,360
190-1100-661005-023-750-000-00-000-0000	Instructional Materials-LIS	9,370	24,301	26,880
190-1100-661005-025-750-000-00-000-0000	Instructional Materials-MES	3,986	10,740	9,200
190-1100-661005-026-750-000-00-000-0000	Instructional Materials-MMS	6,316	21,804	22,960
190-1100-661005-027-750-000-00-000-0000	Instructional Materials-MUL	12,750	35,895	35,480
190-1100-661005-028-750-000-00-000-0000	Instructional Materials-OAK	1,134	31,200	17,560
190-1100-661005-029-750-000-00-000-0000	Instructional Materials-OKS	11,678	38,484	29,240
190-1100-661005-030-750-000-00-000-0000	Instructional Materials-PAC	1,919	7,113	5,240
190-1100-661005-033-750-000-00-000-0000	Instructional Materials-SCH	7,703	35,066	19,760
190-1100-661005-034-750-000-00-000-0000	Instructional Materials-STHS	16,938	69,868	43,650
190-1100-661005-035-750-000-00-000-0000	Instructional Materials-SDN	8,400	22,364	15,320
190-1100-661005-036-750-000-00-000-0000	Instructional Materials-THS	23,445	82,116	57,285
190-1100-661005-038-750-000-00-000-0000	Instructional Materials-ULC	7,617	31,217	20,720
190-1100-661005-039-750-000-00-000-0000	Instructional Materials-VES	3,449	22,378	17,320
190-1100-661005-044-750-000-00-000-0000	Instructional Materials-GCM	7,231	15,006	15,200
190-1100-661510-004-750-000-00-000-0000	Technology Related Supplies-BRG	94	0	0
190-1100-661510-005-750-000-00-000-0000	Technology Related Supplies-HLB	1,656	0	0
190-1100-661510-006-750-000-00-000-0000	Technology Related Supplies-BES	7,720	0	0
190-1100-661510-007-750-000-00-000-0000	Technology Related Supplies-CMS	4,842	0	0
190-1100-661510-009-750-000-00-000-0000	Technology Related Supplies-DES	3,525	0	0

Terrebonne Parish School Board
 3/4 Cent Sales Tax Budget
 Parish Allotment - Program 770
 Fiscal Year 2019/2020

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
1300 - Career and Technical Education Programs				
190-1300-661010-005-770-000-00-000-0000	Vocational Arts Supplies-HLB	\$0	\$6,583	\$1,265
190-1300-661010-013-770-000-00-000-0000	Vocational Arts Supplies-EMHS	0	4,113	765
190-1300-661010-034-770-000-00-000-0000	Vocational Arts Supplies-STHS	0	11,162	800
190-1300-661010-036-770-000-00-000-0000	Vocational Arts Supplies-THS	0	7,100	830
190-1300-661013-005-770-000-00-000-0000	Vocational Arts Supplies-HLB	0	385	0
190-1300-661013-013-770-000-00-000-0000	Vocational Arts Supplies-EMHS	0	400	180
190-1300-661013-034-770-000-00-000-0000	Vocational Arts Supplies-STHS	0	670	50
190-1300-661013-036-770-000-00-000-0000	Vocational Arts Supplies-THS	0	510	0
190-1300-661014-005-770-000-00-000-0000	Home Economics Supplies-HLB	2,346	3,169	2,835
190-1300-661014-013-770-000-00-000-0000	Home Economics Supplies-EMHS	691	2,243	1,110
190-1300-661014-034-770-000-00-000-0000	Home Economics Supplies-STHS	992	5,560	1,855
190-1300-661014-036-770-000-00-000-0000	Home Economics Supplies-THS	917	2,969	1,050
190-1300-661014-040-770-000-00-000-0000	Home Economics Supplies-CTE	345	355	255
190-1300-661015-005-770-000-00-000-0000	Business Class Supplies-HLB	0	8,279	2,525
190-1300-661015-013-770-000-00-000-0000	Business Class Supplies-EMHS	0	4,000	1,330
190-1300-661015-015-770-000-00-000-0000	Business Class Supplies-EVG	0	5,096	2,725
190-1300-661015-020-770-000-00-000-0000	Business Class Supplies-HJH	755	4,643	1,895
190-1300-661015-034-770-000-00-000-0000	Business Class Supplies-STHS	1,883	4,798	1,665
190-1300-661015-036-770-000-00-000-0000	Business Class Supplies-THS	0	12,388	1,545
190-1300-661510-005-770-000-00-000-0000	Technology Related Supplies-HLB	4,822	0	0
1410 - Co-Curricular Activities				
190-1410-661012-005-770-000-00-000-0000	Vocal Music Supplies-HLB	0	3,943	235
190-1410-661012-013-770-000-00-000-0000	Vocal Music Supplies-EMHS	120	400	155
190-1410-661012-015-770-000-00-000-0000	Vocal Music Supplies-EVG	0	430	0
190-1410-661012-020-770-000-00-000-0000	Vocal Music Supplies-HJH	0	2,603	205
190-1410-661012-034-770-000-00-000-0000	Vocal Music Supplies-STHS	0	2,252	255
190-1410-661012-036-770-000-00-000-0000	Vocal Music Supplies-THS	68	626	175
2252 - School Library/Media Services				
190-2252-661028-001-770-000-00-000-0000	Library Supplies-ACD	0	8,826	4,045
190-2252-661028-002-770-000-00-000-0000	Library Supplies-BBS	658	2,900	1,555
190-2252-661028-004-770-000-00-000-0000	Library Supplies-BRG	4,339	2,092	2,705
190-2252-661028-005-770-000-00-000-0000	Library Supplies-HLB	2,733	12,087	8,215

Terrebonne Parish School Board
3/4 Cent Sales Tax Budget
Parish Allotment - Program 770
Fiscal Year 2019/2020

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
190-2252-661028-006-770-000-00-000-0000	Library Supplies-BES	2,939	5,746	3,420
190-2252-661028-007-770-000-00-000-0000	Library Supplies-CMS	2,380	7,585	2,280
190-2252-661028-008-770-000-00-000-0000	Library Supplies-CBB	4,457	4,080	3,980
190-2252-661028-009-770-000-00-000-0000	Library Supplies-DES	0	6,087	2,345
190-2252-661028-011-770-000-00-000-0000	Library Supplies-EHS	3,059	0	0
190-2252-661028-012-770-000-00-000-0000	Library Supplies-ESS	0	2	0
190-2252-661028-013-770-000-00-000-0000	Library Supplies-EMHS	3,146	9,137	5,695
190-2252-661028-014-770-000-00-000-0000	Library Supplies-ELY	0	7,717	2,225
190-2252-661028-015-770-000-00-000-0000	Library Supplies-EVG	0	19,172	4,635
190-2252-661028-016-770-000-00-000-0000	Library Supplies-GIB	0	7,128	1,450
190-2252-661028-017-770-000-00-000-0000	Library Supplies-GCE	1,155	7,156	2,835
190-2252-661028-019-770-000-00-000-0000	Library Supplies-HON	2,166	2,952	1,890
190-2252-661028-020-770-000-00-000-0000	Library Supplies-HJH	0	21,227	4,620
190-2252-661028-021-770-000-00-000-0000	Library Supplies-LAC	5,636	3,128	2,510
190-2252-661028-022-770-000-00-000-0000	Library Supplies-LEG	0	8,625	2,180
190-2252-661028-023-770-000-00-000-0000	Library Supplies-LIS	1,995	7,111	3,750
190-2252-661028-025-770-000-00-000-0000	Library Supplies-MES	1,591	3,611	1,740
190-2252-661028-026-770-000-00-000-0000	Library Supplies-MMS	6,929	8,614	3,570
190-2252-661028-027-770-000-00-000-0000	Library Supplies-MUL	1,790	9,023	5,015
190-2252-661028-028-770-000-00-000-0000	Library Supplies-OAK	2,504	4,228	3,195
190-2252-661028-029-770-000-00-000-0000	Library Supplies-OKS	4,153	4,432	4,070
190-2252-661028-030-770-000-00-000-0000	Library Supplies-PAC	611	4,853	1,305
190-2252-661028-032-770-000-00-000-0000	Library Supplies-SEC	0	422	175
190-2252-661028-033-770-000-00-000-0000	Library Supplies-SCH	369	11,624	2,875
190-2252-661028-034-770-000-00-000-0000	Library Supplies-STHS	1,524	31,771	5,850
190-2252-661028-035-770-000-00-000-0000	Library Supplies-SDN	844	17,615	2,495
190-2252-661028-036-770-000-00-000-0000	Library Supplies-THS	5,717	12,988	7,365
190-2252-661028-038-770-000-00-000-0000	Library Supplies-ULC	0	5,836	2,985
190-2252-661028-039-770-000-00-000-0000	Library Supplies-VES	3,511	7,877	2,865
190-2252-661028-044-770-000-00-000-0000	Library Supplies-GCM	2,487	2,562	2,600
190-2252-661028-048-770-000-00-000-0000	Library Supplies-JJC	0	856	0
190-2252-661510-002-770-000-00-000-0000	Technology Related Supplies-BBS	1,284	0	0
190-2252-661510-005-770-000-00-000-0000	Technology Related Supplies-HLB	5,738	0	0
190-2252-661510-017-770-000-00-000-0000	Technology Related Supplies-GCE	7,680	0	0
190-2252-661510-021-770-000-00-000-0000	Technology Related Supplies-LAC	7,605	0	0

Terrebonne Parish School Board
 3/4 Cent Sales Tax Budget
 Parish Allotment - Program 770
 Fiscal Year 2019/2020

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
190-2252-661510-022-770-000-00-000-0000	Technology Related Supplies-LEG	9,075	0	0
190-2252-661510-023-770-000-00-000-0000	Technology Related Supplies-LIS	418	0	0
190-2252-661510-030-770-000-00-000-0000	Technology Related Supplies-PAC	2,190	0	0
190-2252-661510-038-770-000-00-000-0000	Technology Related Supplies-ULC	6,840	0	0
Total Program 770		\$120,462	\$363,747	\$130,145

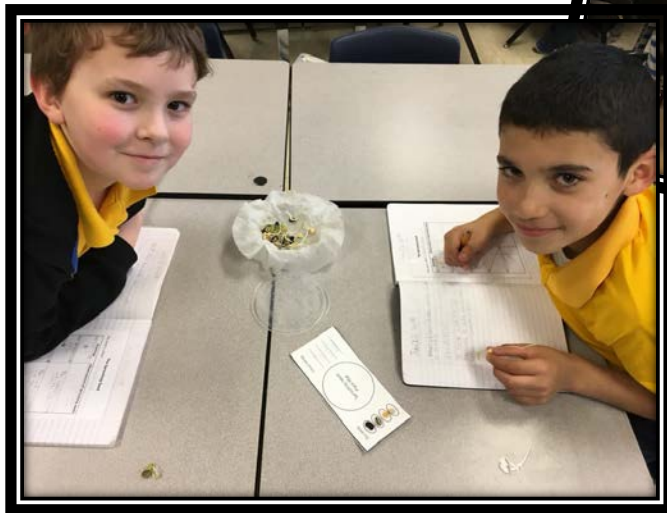
Terrebonne Parish School Board
 3/4 Cent Sales Tax Budget
 Band Allotment - Program 780
 Fiscal Year 2019/2020

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
1410 - Co-Curricular Activities				
190-1410-643018-013-780-000-00-000-0000	Equipment Repair Service-EMHS	\$1,276	\$0	\$0
190-1410-643018-015-780-000-00-000-0000	Equipment Repair Service-EVG	1,600	0	0
190-1410-643018-020-780-000-00-000-0000	Equipment Repair Service-HJH	2,108	0	0
190-1410-643018-028-780-000-00-000-0000	Equipment Repair Service-OAK	225	0	0
190-1410-643018-034-780-000-00-000-0000	Equipment Repair Service-STHS	5,201	0	0
190-1410-643018-044-780-000-00-000-0000	Equipment Repair Service-GCM	1,988	0	0
190-1410-661011-002-780-000-00-000-0000	Instrumental Music Supplies-BBS	271	350	350
190-1410-661011-005-780-000-00-000-0000	Instrumental Music Supplies-HLB	0	15,485	7,470
190-1410-661011-006-780-000-00-000-0000	Instrumental Music Supplies-BES	865	595	590
190-1410-661011-007-780-000-00-000-0000	Instrumental Music Supplies-CMS	349	1,339	770
190-1410-661011-008-780-000-00-000-0000	Instrumental Music Supplies-CBB	600	430	430
190-1410-661011-009-780-000-00-000-0000	Instrumental Music Supplies-DES	554	520	520
190-1410-661011-013-780-000-00-000-0000	Instrumental Music Supplies-EMHS	5,000	18,268	7,080
190-1410-661011-014-780-000-00-000-0000	Instrumental Music Supplies-ELY	670	850	850
190-1410-661011-015-780-000-00-000-0000	Instrumental Music Supplies-EVG	0	24,683	3,275
190-1410-661011-016-780-000-00-000-0000	Instrumental Music Supplies-GIB	0	566	190
190-1410-661011-020-780-000-00-000-0000	Instrumental Music Supplies-HJH	1,507	14,174	3,185
190-1410-661011-021-780-000-00-000-0000	Instrumental Music Supplies-LAC	0	14,352	440
190-1410-661011-022-780-000-00-000-0000	Instrumental Music Supplies-LEG	0	922	440
190-1410-661011-023-780-000-00-000-0000	Instrumental Music Supplies-LIS	665	556	550
190-1410-661011-026-780-000-00-000-0000	Instrumental Music Supplies-MMS	5,132	5,487	960
190-1410-661011-027-780-000-00-000-0000	Instrumental Music Supplies-MUL	978	899	830
190-1410-661011-028-780-000-00-000-0000	Instrumental Music Supplies-OAK	1,204	12,954	2,795
190-1410-661011-029-780-000-00-000-0000	Instrumental Music Supplies-OKS	517	441	440
190-1410-661011-034-780-000-00-000-0000	Instrumental Music Supplies-STHS	9,512	7,089	7,580
190-1410-661011-035-780-000-00-000-0000	Instrumental Music Supplies-SDN	406	488	470
190-1410-661011-036-780-000-00-000-0000	Instrumental Music Supplies-THS	7,153	12,409	7,515
190-1410-661011-039-780-000-00-000-0000	Instrumental Music Supplies-VES	344	537	410
190-1410-661011-044-780-000-00-000-0000	Instrumental Music Supplies-GCM	2,184	7,137	3,790
190-1410-661011-070-780-000-00-000-0000	Instrumental Music Supplies-LAC/MMS	0	9,116	2,860
	Total Program 780	\$50,309	\$149,647	\$53,790

Terrebonne Parish School Board
 3/4 Cent Sales Tax Budget
 Top Gains Rewards - Program 840
 Fiscal Year 2019/2020

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
1100 - Regular Programs - Top Gains Rewards				
190-1100-661005-006-840-000-00-000-0000	Instructional Materials-BES	\$293	\$0	\$0
190-1100-661005-038-840-000-00-000-0000	Instructional Materials-ULC	6	0	0
Total Program 840		\$299	\$0	\$0

Special Revenue Funds



**Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2019/2020**

	2019/2020 Original Budget
<hr/>	
Revenues	
Local Sources	\$404,131
State Sources	3,387,604
Federal Sources	<u>18,705,751</u>
Total Revenues	22,497,486
 Expenditures	
Instruction	13,060,869
Support Services	<u>9,010,027</u>
Total Expenditures	22,070,896
 Other Financing Sources (Uses)	
Other Sources of Funds	1,000,000
Other Uses of Funds	<u>(1,635,590)</u>
Total Other Sources (Uses)	(635,590)
 Net Change in Fund Balance	 (209,000)
 Fund Balance	
Beginning Fund Balance	671,382
Ending Fund Balance, Assigned	<u>\$462,382</u>

**Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2019/2020**

	2019/2020 Original Budget
Revenues	
Local Sources	\$404,131
State Sources	3,387,604
Federal Sources	<u>18,705,751</u>
Total Revenues	22,497,486
Expenditures	
Salaries	10,685,771
Employee Benefits	5,462,428
Purchased Services	2,950,598
Supplies	2,828,565
Capital	30,609
Debt Service & Miscellaneous	<u>112,925</u>
Total Expenditures	22,070,896
Other Financing Sources (Uses)	
Other Sources of Funds	1,000,000
Other Uses of Funds	<u>(1,635,590)</u>
Total Other Sources (Uses)	(635,590)
Net Change in Fund Balance	(209,000)
Fund Balance	
Beginning	671,382
Ending Fund Balance, Assigned	<u>\$462,382</u>

**Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2019/2020**

	Actual 2017/2018	Revised Budget 2018/2019	Original Budget 2019/2020
Revenues			
Local Revenues	\$688,687	\$446,706	\$404,131
State Revenues	3,813,218	3,865,970	3,387,604
Federal Revenues	<u>16,214,113</u>	<u>22,583,621</u>	<u>18,705,751</u>
Total Revenues	20,716,018	26,896,297	22,497,486
Expenditures			
Regular Programs	3,683,929	3,299,333	2,368,281
Special Education Programs	913,464	1,200,197	234,294
Career & Technical Programs	490,825	654,826	670,950
Other Instructional Programs	902,458	910,007	983,243
Special Programs	7,156,546	9,509,158	8,143,980
Adult Education Programs	590,427	662,120	660,121
Pupil Support Services	2,572,396	3,264,246	3,290,913
Instructional Support Services	4,308,733	6,200,393	4,711,689
General Administration	4,061	18,933	16,748
School Administration	109,675	136,477	95,853
Maintenance of Plant	19,187	1,280	1,280
Student Transportation Services	835,883	889,106	893,244
Central Services	240	300	300
Food Services Operations	<u>2,599</u>	<u>0</u>	<u>0</u>
Total Expenditures	21,590,423	26,746,376	22,070,896
Other Financing Sources (Uses)			
Other Sources of Funds	1,000,000	1,000,000	1,000,000
Other Uses of Funds	<u>(1,458,442)</u>	<u>(1,960,258)</u>	<u>(1,635,590)</u>
Total Other Sources (Uses)	(458,442)	(960,258)	(635,590)
Net Change in Fund Balance	(1,332,847)	(810,337)	(209,000)
Fund Balance			
Beginning Fund Balance	2,814,566	1,481,719	671,382
Ending Fund Balance, Assigned	<u>\$1,481,719</u>	<u>\$671,382</u>	<u>\$462,382</u>

Terrebonne Parish School Board
Houma, LA

Budget Forecast Beyond the Budget Year - Special Revenue Funds

	<u>Actual</u> <u>2015/2016</u>	<u>Actual</u> <u>2016/2017</u>	<u>Actual</u> <u>2017/2018</u>	<u>Revised</u> <u>Budget</u> <u>2018/2019</u>	<u>Original</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>	<u>Projected</u> <u>Budget</u> <u>2022/2023</u>
Revenue								
Local Sources	\$ 720,331	\$ 687,388	\$ 688,687	\$ 446,706	\$ 404,131	\$ 404,535	\$ 412,626	\$ 410,563
State Sources	2,417,668	3,389,044	3,813,218	3,865,970	3,387,604	3,390,992	3,374,037	3,377,411
Federal Sources	<u>18,272,999</u>	<u>15,622,300</u>	<u>16,214,113</u>	<u>22,583,621</u>	<u>18,705,751</u>	<u>19,079,866</u>	<u>19,361,463</u>	<u>19,266,849</u>
Total Revenues	21,410,998	19,698,732	20,716,018	26,896,297	22,497,486	22,875,393	23,148,126	23,054,823
Expenditures								
Salaries	11,278,708	10,731,221	10,740,219	11,171,810	10,685,771	10,706,457	10,714,479	10,693,775
Employee Benefits	5,603,406	5,216,897	5,281,352	5,832,415	5,462,428	5,470,740	5,477,691	5,466,519
Purchased Services	1,645,524	1,506,104	2,013,622	4,006,975	2,950,598	2,968,351	3,177,938	3,190,896
Supplies	3,190,212	1,705,843	3,423,693	5,535,062	2,828,565	2,880,851	3,071,135	3,088,957
Property	13,095	5,195	30,938	32,711	30,609	29,000	29,803	33,000
Debt Services and Miscellaneous	<u>154,907</u>	<u>99,174</u>	<u>100,599</u>	<u>167,403</u>	<u>112,925</u>	<u>113,038</u>	<u>113,151</u>	<u>113,264</u>
Total Expenditures	21,885,852	19,264,434	21,590,423	26,746,376	22,070,896	22,168,437	22,584,197	22,586,411
Other Sources of Funds	3,588,260	1,587,312	1,000,000	1,000,000	1,000,000	1,500,000	1,200,000	1,250,000
Other Uses of Funds	<u>(1,383,260)</u>	<u>(1,247,929)</u>	<u>(1,458,442)</u>	<u>(1,960,258)</u>	<u>(1,635,590)</u>	<u>(1,663,041)</u>	<u>(1,690,139)</u>	<u>(1,676,086)</u>
Total Other Sources (Uses)	2,205,000	339,383	(458,442)	(960,258)	(635,590)	(163,041)	(490,139)	(426,086)
Net Change in Fund Balance	1,730,146	773,681	(1,332,847)	(810,337)	(209,000)	543,915	73,790	42,326
Fund Balance								
Beginning	310,739	2,040,885	2,814,566	1,481,719	671,382	462,382	1,006,297	1,080,087
Ending Fund Balance								
Assigned	<u>2,040,885</u>	<u>2,814,566</u>	<u>1,481,719</u>	<u>671,382</u>	<u>462,382</u>	<u>1,006,297</u>	<u>1,080,087</u>	<u>1,122,413</u>
Total Ending Fund Balance	<u>\$ 2,040,885</u>	<u>\$ 2,814,566</u>	<u>\$ 1,481,719</u>	<u>\$ 671,382</u>	<u>\$ 462,382</u>	<u>\$ 1,006,297</u>	<u>\$ 1,080,087</u>	<u>\$ 1,122,413</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 2019/2020

FUND NAME	FUND NUMBER	REVENUES & OTHER SOURCES	EXPENDITURES & OTHER USES	BEGINNING BALANCE 7/1/19	ENDING BALANCE 6/30/20
LOCAL AND STATE FUNDS:					
MFP Level 4	142	723,712	903,712	180,000	0
Miscellaneous Grants	460	45,000	45,000	0	0
Local Billable/Child Care Program	470	350,567	350,567	0	0
Education Excellence Fund	510	346,429	346,429	10,000	10,000
Early Childhood Community Network Lead Agency	520	22,920	22,920	0	0
State Cecil J Picard LA 4 Early Childhood Program	550	1,750,423	1,750,423	0	0
8(g) Preschool Student Enhancement Block Grant	630	215,204	215,204	0	0
State Adult Education	680	240,920	240,920	0	0
Textbooks and Materials	740	1,096,560	1,125,560	481,382	452,382
TOTAL LOCAL AND STATE FUNDS	9	\$4,791,735	\$5,000,735	\$671,382	\$462,382
FEDERAL FUNDS:					
ESSA Title I	220	7,614,210	7,614,210	0	0
ESSA Title I-Direct Student Services	225	253,638	253,638	0	0
ESSA Title I-Migrant Education	230	324,459	324,459	0	0
US Dept of Health and Human Services-TANF	240	2,167,503	2,167,503	0	0
USDHHS Childcare & Development Block Grant	280	28,651	28,651	0	0
ESSA Title III-English Language Acquisition	310	74,316	74,316	0	0
ESSA Title IV-Student Support & Academic Enrichment	320	585,524	585,524	0	0
ESSA Title II-Teacher and Principal Training and Recruiting	370	1,111,371	1,111,371	0	0
ESSA Title VII-Indian Education	410	1,018,179	1,018,179	0	0
Federal Adult Education	490	519,965	519,965	0	0
ESSA Title IX-McKinney-Vento Homeless Assistance	560	130,369	130,369	0	0
Federal Vocational Education	590	243,290	243,290	0	0
Special Education PL101-476 IDEA Part B	750	4,493,431	4,493,431	0	0
Special Education PL101-476 IDEA Preschool	760	140,845	140,845	0	0
TOTAL FEDERAL FUNDS	14	\$18,705,751	\$18,705,751	\$0	\$0
GRAND TOTAL SPECIAL REVENUE FUNDS					
	23	\$23,497,486	\$23,706,486	\$671,382	\$462,382

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2019/2020

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 (CDF) 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 (JAG) 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 (SCA) 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, intensive remediation for students struggling to stay on pace for graduation, and offers a Jump Start Summers Program where students may receive one credential and half of a Carnegie unit.

High Cost Services (HCS) refer 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 \$264,859, \$29,274 and \$429,579 respectively for a total of \$723,712.

Due to the uncertainty of funding, no estimate for High Cost Services has been made for fiscal year 2019/2020.

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2019/2020

Personnel Roster			
Position	Revised Budget 2018/2019	Budget 2019/2020	Increase (Decrease)
JAG Teacher	1	1	0
Total Positions	1	1	0

Terrebonne Parish School Board
Special Revenue Fund
Minimum Foundation Program Level 4 Funding
Fiscal Year 2019/2020

142

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
REVENUE AND OTHER SOURCES OF FUNDS				
142-0000-531125-000-375-xxx-00-000-0000	High Cost Services	\$484,275	\$530,802	\$0
142-0000-531125-000-401-000-00-000-0000	Supplemental Course Academy	425,803	425,803	429,579
142-0000-531125-000-402-000-00-000-0000	Career Development Funds	233,954	233,954	264,859
142-0000-531125-000-402-175-00-000-0000	Career Development Funds-JAG	33,796	29,274	29,274
	Total Revenues	\$1,177,828	\$1,219,833	\$723,712
EXPENDITURES AND OTHER USES OF FUNDS				
375 - High Cost Services				
142-1211-611501-000-375-xxx-00-000-0000	Paraprofessional	\$247,505	\$319,043	\$0
142-1214-611242-000-375-xxx-00-000-0000	Adaptive Physical Education Teacher	39,403	0	0
142-2152-611301-000-375-xxx-00-000-0000	Speech Therapist/Pathologist	749	0	0
142-2152-611303-000-375-xxx-00-000-0000	Speech Therapist Assistant	1,788	0	0
142-2732-611541-000-375-xxx-00-000-0000	Special Education Bus Attendant	1,230	0	0
142-xxxx-621000-000-375-xxx-00-000-0000	Group Insurance Expense	111,103	120,673	0
142-xxxx-622500-000-375-xxx-00-000-0000	Medicare Part A Expense	3,608	4,626	0
142-xxxx-623101-000-375-xxx-00-000-0000	Teachers' Retirement	77,331	85,184	0
142-xxxx-623300-000-375-xxx-00-000-0000	LA School Empl Rtmt-LSERS	339	0	0
142-xxxx-626001-000-375-xxx-00-000-0000	Workers' Compensation Insurance	1,219	1,276	0
401 - Supplemental Course Academy				
142-1130-656100-000-401-000-00-000-0000	Tuition Expense-Other Parishes	0	0	3,000
142-1130-656300-000-401-000-00-000-0000	Tuition Expense-Private Sources	118,800	95,000	95,000
142-1130-656402-000-401-000-00-000-0000	Tuition Expense-Other Education Agency	145,036	150,000	200,000
142-1470-613042-000-401-000-00-000-0000	Summer Program Teacher	14,560	15,000	42,700
142-1470-651061-000-401-000-00-000-0000	Student Transportation Costs	3,469	3,000	4,025
142-1470-659041-000-401-000-00-000-0000	Student Incentive Payment	77,000	125,000	152,800
142-1470-661005-000-401-000-00-000-0000	Instructional Materials	6,531	12,000	20,000
142-1470-661052-000-401-000-00-000-0000	Other Materials and Supplies	7,528	10,000	15,000
142-1470-661510-000-401-000-00-000-0000	Technology Related Supplies	23,166	2,000	2,000
142-2122-613080-000-401-000-00-000-0000	Guidance Counselor-Extra Work	2,660	7,250	6,500
142-2410-613077-000-401-000-00-000-0000	Summer Program Administration	1,200	0	3,800
142-xxxx-622500-000-401-000-00-000-0000	Medicare Part A Expense	267	312	768
142-xxxx-623101-000-401-000-00-000-0000	Teachers' Retirement	4,192	5,941	13,780
142-xxxx-623905-000-401-000-00-000-0000	LA State Empl Rtmt-LASERS	531	0	0

Terrebonne Parish School Board
Special Revenue Fund
Minimum Foundation Program Level 4 Funding
Fiscal Year 2019/2020

142

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
142-xxxx-626001-000-401-000-00-000-0000	Workers' Compensation Insurance	74	89	206
402 - Career Development Fund				
142-1300-632018-000-402-000-00-000-0000	Instructional Services	43,791	40,000	40,000
142-1300-633564-000-402-000-00-000-0000	Drug Testing-Students	3,440	12,000	10,000
142-1300-634022-000-402-000-00-000-0000	Criminal History Checks	2,772	5,000	5,000
142-1300-644234-000-402-000-00-000-0000	Equipment Rental	17,126	10,000	10,000
142-1300-653038-000-402-000-00-000-0000	Web Based Access License	7,145	10,000	10,000
142-1300-653054-000-402-000-00-000-0000	Subscription Access Fee	57,123	65,000	65,000
142-1300-656005-000-402-000-00-000-0000	Testing/Evaluation Fee	1,788	2,000	3,000
142-1300-661005-000-402-000-00-000-0000	Instructional Materials	11,646	0	0
142-1300-661020-000-402-000-00-000-0000	Vocational Supplies	86,319	100,000	90,000
142-1300-661021-000-402-000-00-000-0000	Voc Ed Building Materials	2,525	0	0
142-1300-661510-000-402-000-00-000-0000	Technology Related Supplies	42,212	30,000	30,000
142-1300-673107-000-402-000-00-000-0000	Machinery-Equipment	30,938	24,961	22,859
142-1390-661037-000-402-000-00-000-0000	Furniture/Fixtures	0	10,000	10,000
142-2235-658201-000-402-000-00-000-0000	Travel-Employee	10,021	15,000	15,000
142-2235-661045-000-402-000-00-000-0000	Professional Development Supplies	1,650	4,000	4,000
402 - Career Development Fund 175 - Jobs for America's Graduates				
142-1490-611272-000-402-175-00-000-0000	JAG Teacher	21,530	18,708	19,890
142-1490-612301-000-402-175-00-000-0000	Substitute Teacher	9	0	0
142-xxxx-621000-000-402-175-00-000-0000	Group Insurance Expense	6,163	5,226	3,845
142-xxxx-622000-000-402-175-00-000-0000	FICA	1	0	0
142-xxxx-622500-000-402-175-00-000-0000	Medicare Part A Expense	280	270	288
142-xxxx-623101-000-402-175-00-000-0000	Teachers' Retirement	5,727	4,995	5,171
142-xxxx-626001-000-402-175-00-000-0000	Workers' Compensation Insurance	86	75	80
	Total Expenditures	\$1,241,581	\$1,313,629	\$903,712
FUND BALANCE				
	Excess (Deficiency) of Revenues			
	and Other Sources of Funds	(63,753)	(93,796)	(180,000)
	Balance at Beginning of Year	337,549	273,796	180,000
	Balance at End of Year	\$273,796	\$180,000	\$0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2019/2020

ESSA Title I
Striving Readers Comprehensive Literacy

The purpose of the Striving Readers Comprehensive Literacy (SRCL) grant 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.

Due to the uncertainty of funding, no estimate for fiscal year 2019/2020 has been made.

Terrebonne Parish School Board
Special Revenue Funds
ESSA Title I - Striving Readers Comprehensive Literacy
Fiscal Year 2019/2020

210

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
REVENUE AND OTHER SOURCES OF FUNDS				
210-0000-545590-000-610-001-00-000-0000	Other ESSA Programs-Prior Year	\$8,123	\$0	\$0
210-0000-545590-000-620-000-00-000-0000	Other ESSA Programs	0	133,016	0
210-0000-545590-000-620-001-00-000-0000	Other ESSA Programs-Prior Year	36,617	0	0
210-0000-545590-000-630-001-00-000-0000	Other ESSA Programs-Prior Year	18,261	0	0
210-0000-545590-000-640-001-00-000-0000	Other ESSA Programs-Prior Year	17,738	0	0
	Total Revenues	\$80,739	\$133,016	\$0
EXPENDITURES AND OTHER USES OF FUNDS				
610 - Birth - Age 5				
210-xxxx-xxxxxx-000-610-001-00-000-0000	Prior Year Expenditures	8,123	0	0
620 - Grades K - 5				
210-1510-653038-000-620-000-11-000-0000	Web Based Access License	0	22,626	0
210-1510-661005-000-620-000-11-000-0000	Instructional Materials	0	47,438	0
210-2234-612301-xxx-620-000-23-000-0000	Substitute Teacher	0	13,860	0
210-2234-615051-xxx-620-000-23-000-0000	Stipend-In-Service Presenter	0	448	0
210-2234-615052-xxx-620-000-23-000-0000	Stipend-In-Service Participant	0	1,360	0
210-2234-622000-xxx-620-000-23-000-0000	FICA	0	859	0
210-2234-632012-xxx-620-000-23-000-0000	Consultant Services	0	20,600	0
210-2234-658201-000-620-000-23-000-0000	Travel-Employee	0	12,986	0
210-xxxx-622500-xxx-620-000-xx-000-0000	Medicare Part A Expense	0	227	0
210-xxxx-623101-xxx-620-000-xx-000-0000	Teachers' Retirement	0	589	0
210-xxxx-626001-xxx-620-000-xx-000-0000	Workers' Compensation Insurance	0	63	0
210-5200-693301-000-620-000-00-000-0000	Indirect Cost-Federal Fund	0	11,960	0
210-xxxx-xxxxxx-000-620-001-00-000-0000	Prior Year Expenditures	36,617	0	0
630 - Grades 6 - 8				
210-xxxx-xxxxxx-000-630-001-00-000-0000	Prior Year Expenditures	18,261	0	0
640 - Grades 9 - 12				
210-xxxx-xxxxxx-000-640-001-00-000-0000	Prior Year Expenditures	17,738	0	0
	Total Expenditures	\$80,739	\$133,016	\$0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2019/2020

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 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-one 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 needs 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 in twelve preschool classes whose developmental level is below their chronological standard.

The budget includes twenty-one school wide programs, a Professional Development budget, an Instructional Program budget, a Focus/Priority School budget, an Administrative budget, a Non-Public budget, a Neglected/Delinquent budget, a Homeless budget, an English Learner budget, a Preschool budget, a Parental Involvement budget, and a Comprehensive Intervention Required/Urgent Intervention Required (CIR/UIR) budget.

The allocation for Title I Parts A & D for the 2019/2020 fiscal year is estimated at \$7,614,210.

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2019/2020

Personnel Roster			
Position	Revised Budget 2018/2019	Budget 2019/2020	Increase (Decrease)
CSR Teacher	15	12	(3)
Preschool Teacher	12	12	0
Instructional Coach	19	20	1
Interventionist	9	1	(8)
Part-Time Teacher - Non-Public	3	3	0
Paraprofessional	8	8	0
Homeless Paraprofessional	2	2	0
Alternative Program Paraprofessional	1	1	0
Preschool Paraprofessional	12	12	0
Supervisor	1	1	0
Reading Coordinator	1	1	0
Grant Program Coordinator	1	1	0
Spanish Interpreter	2	2	0
Turnaround Specialist	1	1	0
Clerical/Secretarial	3	3	0
Staff Development Coordinator	1	1	0
Part-Time EL Teacher	2	2	0
Administrative Intern	2	2	0
ELA Content Leader	0	1	1
Math Content Leader	0	1	1
Pre-K Coordinator	1	1	0
Intervention Content Leader	0	7	7
Behavior Interventionist	1	1	0
Part-Time Clerical	1	1	0
Total Positions	98	97	(1)

Terrebonne Parish School Board
Special Revenue Funds
ESSA Title I
Fiscal Year 2019/2020

220

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
REVENUE AND OTHER SOURCES OF FUNDS				
220-0000-545410-000-000-000-000-0000	Title I Grants to LEAs	\$5,956,611	\$9,224,864	\$7,614,210
	Total Revenues	\$5,956,611	\$9,224,864	\$7,614,210
EXPENDITURES AND OTHER USES OF FUNDS				
050 - Professional Development District-Wide				
220-1510-643018-000-000-000-24-050-0000	Equipment Repair Service	\$289	\$0	\$0
220-1510-661510-000-000-000-24-050-0000	Technology Related Supplies	28,560	67,999	34,000
220-2214-611367-000-000-000-23-050-0000	Coordinator-Staff Development	49,870	31,374	31,375
220-2214-653038-000-000-000-23-050-0000	Web Based Access License	2,895	0	0
220-2214-658201-000-000-000-23-050-0000	Travel-Employee	1,000	13,000	6,500
220-2214-658253-000-000-000-23-050-0000	Travel-Out of State	0	5,000	2,500
220-2214-661045-000-000-000-23-050-0000	Professional Development Supplies	119	0	0
220-2220-611357-000-000-000-23-050-0000	Instructional Coach	741,770	701,641	729,522
220-2234-612301-000-000-000-23-050-0000	Substitute Teacher	0	1,800	1,800
220-2234-615052-000-440-000-23-050-0000	Stipend-Inservice Participant	0	20,748	20,748
220-2234-632012-000-000-000-23-050-0000	Consultant Services	229,923	270,800	83,781
220-2234-653038-000-000-000-23-050-0000	Web Based Access License	14,203	138,439	69,219
220-2234-658201-000-000-000-23-050-0000	Travel-Employee	15,588	0	0
220-2234-661045-000-000-000-23-050-0000	Professional Development Supplies	298	235,000	58,750
220-xxxx-621000-xxx-000-000-23-050-0000	Group Insurance Expense	183,822	186,794	188,922
220-xxxx-622000-xxx-000-000-23-050-0000	FICA	0	111	111
220-xxxx-622500-xxx-000-000-23-050-0000	Medicare Part A Expense	10,765	10,196	10,616
220-xxxx-623101-xxx-000-000-23-050-0000	Teachers' Retirement	198,515	189,915	192,306
220-xxxx-624001-000-000-000-23-050-0000	Tuition Reimbursement	14,159	0	0
220-xxxx-624013-000-000-000-23-050-0000	Praxis Test Fee	3,206	0	0
220-xxxx-626001-xxx-000-000-23-050-0000	Workers' Compensation Insurance	3,167	3,024	3,137
110 - Instructional Program District-Wide				
220-1510-611205-xxx-263-000-11-110-0000	Kindergarten Teacher	66,566	43,470	43,570
220-1510-611208-xxx-263-000-11-110-0000	Elementary Teacher (1-8)	427,777	511,882	393,225
220-1510-612301-000-263-000-11-110-0000	Substitute Teacher	9,471	50,500	50,500
220-1510-643018-000-000-000-24-110-0000	Equipment Repair Service	0	289	289
220-1510-661005-xxx-000-000-11-110-0000	Instructional Materials	569	38,325	19,163
220-1510-661510-xxx-000-000-24-110-0000	Technology Related Supplies	8,589	561,895	195,514

Terrebonne Parish School Board
Special Revenue Funds
ESSA Title I
Fiscal Year 2019/2020

220

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
220-2214-611129-000-000-000-11-110-0000	Turnaround Specialist	68,918	69,020	80,929
220-2214-611349-000-000-000-11-110-0000	Reading Consultant	50,659	50,661	50,663
220-2214-611362-000-000-000-11-110-0000	Administrative Intern	0	42,118	42,887
220-2214-611363-xxx-000-000-11-110-0000	Coordinator-Special Area	10,784	18,636	18,925
220-2214-611369-000-000-000-11-110-0000	Coordinator-Early Childhood	9,170	29,119	31,959
220-2214-611371-000-000-000-11-110-0000	Project Itinerant Liaison	20,517	0	0
220-2214-611377-000-000-000-11-110-0000	Federal Programs Grant Liaison	0	20,955	20,955
220-2214-658201-000-000-000-11-110-0000	Travel-Employee	260	10,000	5,000
220-2234-612301-000-263-000-23-110-0000	Substitute Teacher	0	20,300	20,300
220-2234-615052-000-000-000-11-110-0000	Stipend-Inservice Participant	0	7,280	7,280
220-2234-658201-000-000-000-23-110-0000	Travel-Employee	3,202	30,000	7,500
220-2234-658253-000-000-000-23-110-0000	Travel-Out of State	0	15,000	15,000
220-xxxx-621000-xxx-xxx-000-xx-110-0000	Group Insurance Expense	152,910	182,223	152,712
220-xxxx-622000-xxx-xxx-000-xx-110-0000	FICA	480	4,390	4,390
220-xxxx-622500-xxx-xxx-000-xx-110-0000	Medicare Part A Expense	9,272	11,993	9,897
220-xxxx-623101-xxx-xxx-000-xx-110-0000	Teachers' Retirement	162,273	211,769	179,553
220-xxxx-626001-xxx-xxx-000-xx-110-0000	Workers' Compensation Insurance	2,656	3,458	2,844
120 - Focus & Priority School Initiative				
220-1510-611248-xxx-000-000-11-120-0000	Instructional Interventionist	322,728	406,314	40,990
220-1510-611501-000-000-000-11-120-0000	Paraprofessional	105,887	107,263	13,089
220-1510-612301-000-000-000-23-120-0000	Substitute Teacher	223	0	0
220-1510-612431-000-000-000-11-120-0000	Substitute Paraprofessional	168	0	0
220-2122-611327-000-000-000-11-120-0000	Behavior Interventionist	0	40,995	0
220-2220-611357-000-000-000-23-120-0000	Instructional Coach	44,081	0	0
220-xxxx-621000-000-000-000-xx-120-0000	Group Insurance Expense	151,587	184,612	27,811
220-xxxx-622000-000-000-000-xx-120-0000	FICA	14	0	0
220-xxxx-622500-000-000-000-xx-120-0000	Medicare Part A Expense	6,411	7,472	1,334
220-xxxx-623101-000-000-000-xx-120-0000	Teachers' Retirement	125,782	148,070	25,855
220-xxxx-626001-000-000-000-xx-120-0000	Workers' Compensation Insurance	1,891	2,218	393
230 - Administration				
220-2214-611113-000-230-000-41-230-0000	Supervisor-Federal Programs	80,235	81,992	81,082
220-2214-611401-000-230-000-51-230-0000	Clerical/Secretarial	57,690	58,620	58,890
220-2214-644230-000-230-000-51-230-0000	Copy Equipment Rental	4,278	11,000	11,000

Terrebonne Parish School Board
Special Revenue Funds
ESSA Title I
Fiscal Year 2019/2020

220

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
220-2214-653001-000-230-000-51-230-0000	Postage Expense	0	200	100
220-2214-653032-000-230-000-51-230-0000	Cellular Telephone Expense	495	500	250
220-2214-658201-000-230-000-41-230-0000	Travel-Employee	4,951	11,500	5,750
220-2214-658253-000-230-000-41-230-0000	Travel-Out of State	0	5,000	2,500
220-2214-661050-000-230-000-51-230-0000	General Office Supplies	6,837	28,264	14,132
220-2214-661510-000-230-000-24-230-0000	Technology Related Supplies	8,209	30,000	15,000
220-2310-633310-000-230-000-51-230-0000	Financial Audit Fees	1,525	1,735	1,735
220-xxxx-621000-000-230-000-xx-230-0000	Group Insurance Expense	36,698	33,284	33,286
220-xxxx-622500-000-230-000-xx-230-0000	Medicare Part A Expense	1,883	1,920	1,910
220-xxxx-623101-000-230-000-xx-230-0000	Teachers' Retirement	36,688	37,544	36,393
220-xxxx-626001-000-230-000-xx-230-0000	Workers' Compensation Insurance	551	561	560
240 - Non-Public Allocation				
220-1510-611214-000-240-000-11-240-0000	Part-Time Teacher	52,458	61,752	61,152
220-1510-653038-000-240-000-11-240-0000	Web Based Access License	5,180	5,180	2,590
220-1510-661005-xxx-240-000-11-240-0000	Instructional Materials	1,467	20,886	10,443
220-1510-661510-xxx-240-000-24-240-0000	Technology Related Supplies	5,925	10,000	5,000
220-2180-661039-xxx-240-000-31-240-0000	Parental Involvement Supplies	10,032	14,000	7,000
220-2214-661050-000-240-000-51-240-0000	General Office Supplies	0	10,387	5,194
220-xxxx-622000-xxx-240-000-11-240-0000	FICA	0	0	3,792
220-xxxx-622500-xxx-240-000-11-240-0000	Medicare Part A Expense	761	305	888
220-xxxx-623101-xxx-240-000-11-240-0000	Teachers' Retirement	13,954	5,603	15,900
220-xxxx-626001-xxx-240-000-11-240-0000	Workers' Compensation Insurance	210	84	245
435 - CIR/UIR				
220-1510-611249-000-000-000-11-435-0000	Intervention Content Leader	0	0	280,420
220-2220-611348-000-000-000-23-435-0000	ELA Content Leader	0	0	40,884
220-2220-611350-000-000-000-23-435-0000	Math Content Leader	0	0	38,656
220-xxxx-621000-000-000-000-xx-435-0000	Group Insurance Expense	0	0	88,340
220-xxxx-622500-000-000-000-xx-435-0000	Medicare Part A Expense	0	0	4,911
220-xxxx-623101-000-000-000-xx-435-0000	Teachers' Retirement	0	0	93,589
220-xxxx-626001-000-000-000-xx-435-0000	Workers' Compensation Insurance	0	0	1,441
440 - English Learner				
220-1520-611214-000-440-000-11-440-0000	Part-Time Teacher	16,072	41,168	40,768

Terrebonne Parish School Board
Special Revenue Funds
ESSA Title I
Fiscal Year 2019/2020

220

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
220-1520-611257-000-440-000-11-440-0000	EL Interpreter	41,256	69,690	70,476
220-1520-615052-000-000-000-11-440-0000	Stipend-Inservice Participant	0	9,600	9,600
220-1520-653038-000-440-000-11-440-0000	Web Based Access License	0	87,010	43,505
220-1520-658201-000-440-000-11-440-0000	Travel-Employee	1,527	0	0
220-1520-661005-000-440-000-11-440-0000	Instructional Materials	0	500	250
220-1520-661510-000-000-000-24-440-0000	Technology Related Supplies	0	2,000	1,000
220-2180-632012-000-440-000-31-440-0000	Consultant Services	7,898	20,000	20,000
220-2180-661039-000-440-000-31-440-0000	Parental Involvement Supplies	12,602	40,796	20,398
220-2214-611427-000-440-000-51-440-0000	Part-Time Clerical	0	7,200	9,600
220-2214-661050-000-440-000-51-440-0000	General Office Supplies	0	1,000	500
220-2234-612301-000-440-000-23-440-0000	Substitute Teacher	3,661	0	0
220-2234-658201-000-440-000-23-440-0000	Travel-Employee	0	7,577	3,788
220-2234-661045-000-000-000-23-440-0000	Professional Development Supplies	0	15,000	15,000
220-xxxx-621000-000-440-000-xx-440-0000	Group Insurance Expense	10,906	23,745	20,325
220-xxxx-622000-000-440-000-xx-440-0000	FICA	1,121	1,735	3,123
220-xxxx-622500-000-440-000-xx-440-0000	Medicare Part A Expense	830	2,685	1,845
220-xxxx-623101-000-440-000-xx-440-0000	Teachers' Retirement	11,413	29,906	26,187
220-xxxx-626001-000-440-000-xx-440-0000	Workers' Compensation Insurance	243	511	523
450 - Neglected and Delinquent Programs				
220-1460-613042-000-450-000-13-450-0000	Summer Program Teacher	11,298	14,000	14,000
220-1460-613081-000-450-000-12-450-0000	After School Program Teacher	19,514	34,160	34,160
220-1480-611501-000-450-000-11-450-0000	Paraprofessional	15,222	15,323	15,609
220-1480-661005-000-450-000-11-450-0000	Instructional Materials	356	5,000	2,500
220-1480-661510-000-450-000-24-450-0000	Technology Related Supplies	5,674	33,981	16,991
220-1480-664425-000-450-000-11-450-0000	Periodicals and Magazines	110	0	0
220-1510-611214-000-450-000-11-450-0000	Part-Time Teacher	9,497	20,384	20,384
220-1510-612211-000-450-000-11-450-0000	Seasonal Teacher	369	0	0
220-2214-611377-000-450-000-11-450-0000	Federal Programs Grant Liaison	18,126	18,690	18,690
220-xxxx-621000-xxx-450-000-xx-450-0000	Group Insurance Expense	14,973	13,961	13,961
220-xxxx-622500-xxx-450-000-xx-450-0000	Medicare Part A Expense	1,030	1,463	1,467
220-xxxx-623101-xxx-450-000-xx-450-0000	Teachers' Retirement	19,691	27,383	27,218
220-xxxx-626001-xxx-450-000-xx-450-0000	Workers' Compensation Insurance	295	411	412

Terrebonne Parish School Board
Special Revenue Funds
ESSA Title I
Fiscal Year 2019/2020

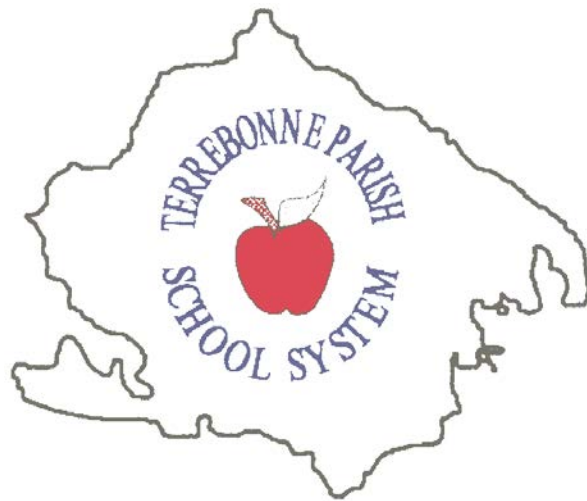
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Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
460 - Homeless				
220-1510-611501-000-460-000-11-460-0000	Paraprofessional	28,339	28,619	28,898
220-1510-612211-000-460-000-11-460-0000	Seasonal Teacher	30,333	52,376	52,376
220-1510-658201-000-460-000-11-460-0000	Travel-Employee	66	0	0
220-1510-661005-000-460-000-11-460-0000	Instructional Materials	0	4,721	2,360
220-1510-661510-000-460-000-24-460-0000	Technology Related Supplies	1,314	23,684	4,364
220-2180-611371-000-460-000-31-460-0000	Project Itinerant Liaison	10,594	11,028	11,129
220-2180-658201-000-460-000-31-460-0000	Travel-Employee	0	2,000	1,000
220-2214-612205-000-460-000-51-460-0000	Seasonal Clerical	4,607	5,600	5,600
220-2214-658201-000-460-000-51-460-0000	Travel-Employee	0	1,000	500
220-2234-658201-000-460-000-23-460-0000	Travel-Employee	0	4,525	2,263
220-xxxx-621000-000-460-000-xx-460-0000	Group Insurance Expense	17,162	17,150	17,144
220-xxxx-622000-000-460-000-xx-460-0000	FICA	286	347	347
220-xxxx-622500-000-460-000-xx-460-0000	Medicare Part A Expense	1,060	644	650
220-xxxx-623101-000-460-000-xx-460-0000	Teachers' Retirement	18,475	10,585	10,407
220-xxxx-626001-000-460-000-xx-460-0000	Workers' Compensation Insurance	294	183	182
550 - Preschool				
220-1530-611271-000-190-000-14-550-0000	Pre-Kindergarten Teacher	482,104	471,203	474,208
220-1530-611501-000-190-000-14-550-0000	Paraprofessional	183,296	193,425	173,165
220-2214-611369-000-190-000-14-550-0000	Coordinator-Early Childhood	9,161	9,778	9,794
220-xxxx-621000-xxx-190-000-14-550-0000	Group Insurance Expense	243,207	228,187	251,365
220-xxxx-622500-xxx-190-000-14-550-0000	Medicare Part A Expense	7,967	8,856	8,733
220-xxxx-623101-xxx-190-000-14-550-0000	Teachers' Retirement	168,237	176,369	169,783
220-xxxx-623905-xxx-190-000-14-550-0000	LA State Empl Rtmt-LASERS	0	5,245	6,039
220-xxxx-626001-xxx-190-000-14-550-0000	Workers' Compensation Insurance	2,699	2,696	2,672
810 - Parental Involvement District-Wide				
220-2180-611371-000-000-810-31-810-0000	Project Itinerant Liaison	7,182	7,703	7,873
220-2180-655001-000-000-810-31-810-0000	Forms Printing	2,157	2,411	1,206
220-2180-661039-000-000-810-31-810-0000	Parental Involvement Supplies	529	46,881	23,440
220-2180-661500-000-000-810-31-810-0000	Technology Related Supplies	0	5,000	2,500
220-xxxx-621000-xxx-000-810-31-810-0000	Group Insurance Expense	1,485	1,521	1,537
220-xxxx-622500-xxx-000-810-31-810-0000	Medicare Part A Expense	100	108	109
220-xxxx-623101-xxx-000-810-31-810-0000	Teachers' Retirement	1,945	2,057	2,047

Terrebonne Parish School Board
Special Revenue Funds
ESSA Title I
Fiscal Year 2019/2020

220

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
220-xxxx-626001-xxx-000-810-31-810-0000	Workers' Compensation Insurance	29	31	31
819 - School Level Parental Involvement 999 - School Budget				
220-1460-613081-xxx-000-000-12-999-0000	After School Program Teacher	30,929	51,033	74,108
220-1460-661005-xxx-000-000-12-999-0000	Instructional Materials	304	16,249	0
220-1510-611214-xxx-000-000-11-999-0000	Part-Time Teacher	2,240	0	14,560
220-1510-611248-xxx-000-000-11-999-0000	Instructional Interventionist	0	0	48,137
220-1510-611501-xxx-000-000-11-999-0000	Paraprofessional	0	0	95,729
220-1510-611517-xxx-000-000-11-999-0000	Part-Time Paraprofessional	0	0	4,000
220-1510-612211-xxx-000-000-11-999-0000	Seasonal Teacher	7,049	38,080	42,000
220-1510-612431-xxx-000-000-11-999-0000	Substitute Paraprofessional	112	0	0
220-1510-632023-xxx-000-000-11-999-0000	Other Professional Services	0	0	2,500
220-1510-653038-xxx-000-000-11-999-0000	Web Based Access License	1,650	30,254	47,673
220-1510-661005-xxx-000-000-11-999-0000	Instructional Materials	3,135	53,989	54,359
220-1510-661039-xxx-000-810-31-999-0000	Parental Involvement Supplies	0	1,000	0
220-1510-661510-xxx-000-000-24-999-0000	Technology Related Supplies	212,550	963,130	474,254
220-2180-611357-xxx-000-810-31-819-0000	Instructional Coach	49,339	46,935	78,156
220-2180-611517-xxx-000-810-31-819-0000	Part-Time Paraprofessional	0	412	412
220-2180-611517-xxx-000-810-31-999-0000	Part-Time Paraprofessional	0	0	14,400
220-2180-613041-xxx-000-810-31-999-0000	Extra Work-Teacher	810	1,440	1,680
220-2180-632012-xxx-000-810-31-999-0000	Consultant Services	0	1,500	0
220-2180-653001-xxx-000-810-31-999-0000	Postage Expense	794	700	200
220-2180-661039-xxx-000-810-31-999-0000	Parental Involvement Supplies	6,043	9,876	11,827
220-2180-661510-xxx-000-810-31-999-0000	Technology Related Supplies	737	15,439	0
220-2220-611357-000-000-000-23-999-0000	Instructional Coach	0	0	36,360
220-2234-612301-xxx-000-000-23-999-0000	Substitute Teacher	10,413	21,609	29,256
220-2234-615051-xxx-000-000-23-999-0000	Stipend-In-Service Presenter	0	168	0
220-2234-615052-xxx-000-000-23-999-0000	Stipend-In-Service Participant	0	560	0
220-2234-632012-xxx-000-000-23-999-0000	Consultant Services	2,000	22,799	71,501
220-2234-658201-xxx-000-000-23-999-0000	Travel-Employee	26,345	50,964	71,991
220-2234-661045-xxx-000-000-23-999-0000	Professional Development Supplies	1,316	1,404	0
220-2720-651061-xxx-000-000-12-999-0000	Student Transportation Costs	1,179	4,154	6,600
220-xxxx-621000-xxx-000-000-xx-xxx-0000	Group Insurance Expense	11,941	17,933	104,457
220-xxxx-622000-xxx-000-000-xx-xxx-0000	FICA	810	1,340	5,979



Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2019/2020

ESSA Title I 1003A
Direct Student Services

The Elementary and Secondary Education Act of 1965 was amended for school year 2018/2019 by addition of section 1003A, Direct Student Services (DSS). This new provision provides the option for a State to reserve and award money to districts to support individualized academic services to improve student achievement. The purpose of the Title I 1003A Direct Student Services fund is to ensure school systems support students in gaining access to academic courses, credentials, and services that are not otherwise available at their schools.

The allocation for Title I 1003A Direct Student Services for the 2019/2020 fiscal year is estimated at \$253,638.

Terrebonne Parish School Board
Special Revenue Funds
ESSA Title I 1003A - Direct Student Services
Fiscal Year 2019/2020

225

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
REVENUE AND OTHER SOURCES OF FUNDS				
225-0000-545410-000-000-000-00-000-0000	Title I Grants to LEAs	\$0	\$259,477	\$253,638
	Total Revenues	\$0	\$259,477	\$253,638
EXPENDITURES AND OTHER USES OF FUNDS				
225-1510-656005-000-000-000-11-000-0000	Test/Evaluation Fee	\$0	\$27,090	\$0
225-2180-632012-000-000-000-31-000-0000	Consultant Services	0	209,056	230,832
225-5200-693301-000-000-000-00-000-0000	Indirect Cost-Federal Fund	0	23,331	22,806
	Total Expenditures	\$0	\$259,477	\$253,638

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2019/2020

ESSA Title I – Migrant Education

Title I Part C Migrant Education funds are received from a federal grant awarded 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 2019/2020 are estimated at \$324,459.

Personnel Roster

Position	Revised Budget 2018/2019	Budget 2019/2020	Increase (Decrease)
Migrant Advocate	1	1	0
Migrant Recruiter	1	1	0
Total Positions	2	2	0

Terrebonne Parish School Board
Special Revenue Funds
ESSA Title I - Migrant Education
Fiscal Year 2019/2020

230

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
REVENUE AND OTHER SOURCES OF FUNDS				
230-0000-545420-000-000-000-00-000-0000	Title I Part C-Migrant	\$205,211	\$324,459	\$324,459
	Total Revenues	\$205,211	\$324,459	\$324,459
EXPENDITURES AND OTHER USES OF FUNDS				
230-1510-611214-000-000-000-11-000-0000	Part-Time Teacher	\$1,367	\$3,433	\$3,433
230-1510-612211-000-000-000-11-000-0000	Seasonal Teacher	49,915	83,440	83,440
230-1510-658201-000-000-000-11-000-0000	Travel-Employee	525	1,000	1,000
230-1510-661005-000-000-000-11-000-0000	Instructional Materials	4,517	16,130	16,596
230-2180-611509-000-000-000-31-000-0000	Migrant Advocate	16,581	16,681	16,781
230-2180-611821-000-000-000-31-000-0000	Migrant Recruiter	39,937	47,752	47,852
230-2180-613001-000-000-000-31-000-0000	Extra Work-Paraprofessional	651	0	0
230-2180-613041-000-000-000-31-000-0000	Extra Work-Teacher	3,605	600	600
230-2180-644230-000-000-000-51-000-0000	Copy Equipment Rental	650	800	800
230-2180-653032-000-000-000-31-000-0000	Cellular Telephone Expense	764	1,200	1,200
230-2180-658201-000-000-000-31-000-0000	Travel-Employee	1,206	2,000	2,000
230-2180-661039-000-000-000-31-000-0000	Parental Involvement Supplies	11,709	17,532	17,532
230-2180-661050-000-000-000-31-000-0000	General Office Supplies	386	1,127	1,127
230-2180-661052-000-000-000-31-000-0000	Other Materials and Supplies	31	0	0
230-2180-661510-000-000-000-31-000-0000	Technology Related Supplies	0	2,383	2,383
230-2214-611367-000-000-000-23-000-0000	Coordinator-Staff Development	0	14,248	14,248
230-2234-632012-000-000-000-23-000-0000	Consultant Services	0	7,600	7,600
230-2234-658201-000-000-000-23-000-0000	Travel-Employee	1,689	8,432	8,432
230-xxxx-621000-000-000-000-xx-000-0000	Group Insurance Expense	21,811	23,594	23,594
230-xxxx-622500-000-000-000-xx-000-0000	Medicare Part A Expense	1,513	2,304	2,300
230-xxxx-623101-000-000-000-xx-000-0000	Teachers' Retirement	29,807	44,364	43,705
230-xxxx-626001-000-000-000-xx-000-0000	Workers' Compensation Insurance	440	665	662
230-5200-693301-000-000-000-00-000-0000	Indirect Cost-Federal Fund	18,107	29,174	29,174
	Total Expenditures	\$205,211	\$324,459	\$324,459

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2019/2020

**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 2019/2020 is estimated at the prior year’s allocation of \$2,096,777.

Personnel Roster

Position	Revised Budget 2018/2019	Budget 2019/2020	Increase (Decrease)
Pre-K Teacher	10	10	0
Pre-K Paraprofessional	10	10	0
Staff Coordinator	1	1	0
Total Positions	21	21	0

Terrebonne Parish School Board
Special Revenue Funds
US Dept of Health and Human Services Grant - TANF
Cecil J. Picard LA 4 Early Childhood Program - TANF
Fiscal Year 2019/2020

#240

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
REVENUE AND OTHER SOURCES OF FUNDS				
240-0000-545700-000-000-000-000-0000	Temp Assist/Needy Fam (TANF)	\$2,074,440	\$2,096,777	\$2,096,777
	Total Revenues	\$2,074,440	\$2,096,777	\$2,096,777
EXPENDITURES AND OTHER USES OF FUNDS				
240-1530-611271-000-000-000-14-000-0000	Pre-Kindergarten Teacher	\$493,758	\$534,654	\$532,491
240-1530-611501-000-000-000-14-000-0000	Paraprofessional	185,081	199,445	190,015
240-1530-612301-000-000-000-14-000-0000	Substitute Teacher	61,270	60,000	60,000
240-1530-612431-000-000-000-14-000-0000	Substitute Paraprofessional	24,521	25,000	25,000
240-1530-661005-000-000-000-14-000-0000	Instructional Materials	154,589	55,760	70,889
240-1530-661510-000-000-000-14-000-0000	Technology Related Supplies	10,174	1,000	3,000
240-2214-611369-000-000-000-41-000-0000	Coordinator-Early Childhood	31,718	30,557	30,607
240-2214-661050-000-000-000-41-000-0000	General Office Supplies	768	1,000	1,000
240-2234-612301-000-000-000-23-000-0000	Substitute Teacher	98	1,000	1,000
240-2234-632012-000-000-000-23-000-0000	Consultant Services	7,250	35,500	35,500
240-2234-653038-000-000-000-23-000-0000	Web Based Access License	5,150	9,660	9,660
240-2234-661045-000-000-000-23-000-0000	Professional Development Supplies	14,518	2,000	2,000
240-2310-654035-000-000-000-14-000-0000	Advertising Expense	518	518	518
240-2720-651061-000-000-000-51-000-0000	Student Transportation Costs	442,548	459,992	459,992
240-xxxx-621000-000-000-000-xx-000-0000	Group Insurance Expense	243,728	253,357	258,992
240-xxxx-622000-000-000-000-xx-000-0000	FICA	3,341	1,721	1,721
240-xxxx-622500-000-000-000-xx-000-0000	Medicare Part A Expense	10,952	12,291	11,548
240-xxxx-623101-000-000-000-xx-000-0000	Teachers' Retirement	195,111	221,385	210,956
240-xxxx-623905-000-000-000-xx-000-0000	LA State Empl Rtmt-LASERS	3,032	0	0
240-xxxx-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	3,275	3,403	3,354
240-5200-693301-000-000-000-00-000-0000	Indirect Cost-Federal Fund	183,040	188,534	188,534
	Total Expenditures	\$2,074,440	\$2,096,777	\$2,096,777

Terrebonne Parish School Board
 Special Revenue Funds
 Fiscal Year 2019/2020

**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 2019/2020 is estimated at the prior year's allocation of \$70,726.

Personnel Roster

Position	Revised Budget 2018/2019	Budget 2019/2020	Increase (Decrease)
JAG Teacher	1	1	0
Total Positions	1	1	0

Terrebonne Parish School Board
Special Revenue Funds
US Dept of Health and Human Services Grant - TANF
Jobs for America's Graduates (JAG) LA - TANF
Fiscal Year 2019/2020

#240

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
REVENUE AND OTHER SOURCES OF FUNDS				
240-0000-545900-000-175-000-00-000-0000	Restricted Grants-Through State	\$66,204	\$70,726	\$70,726
	Total Revenues	\$66,204	\$70,726	\$70,726
EXPENDITURES AND OTHER USES OF FUNDS				
240-1490-611272-000-175-000-15-000-0000	JAG Teacher	\$45,413	\$39,494	\$39,227
240-1490-612301-000-175-000-15-000-0000	Substitute Teacher	96	0	0
240-2720-651056-000-175-000-15-000-0000	Field Trip Expense	972	1,200	1,091
240-xxxx-621000-000-175-000-xx-000-0000	Group Insurance Expense	8,676	12,418	13,124
240-xxxx-622000-000-175-000-xx-000-0000	FICA	6	0	0
240-xxxx-622500-000-175-000-xx-000-0000	Medicare Part A Expense	622	550	569
240-xxxx-623101-000-175-000-xx-000-0000	Teachers' Retirement	4,395	10,545	10,199
240-xxxx-626001-000-175-000-xx-000-0000	Workers' Compensation Insurance	182	160	157
240-5200-693301-000-175-000-00-000-0000	Indirect Cost-Federal Fund	5,842	6,359	6,359
	Total Expenditures	\$66,204	\$70,726	\$70,726

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2019/2020

U. S. Department of Health and Human Services
Childcare and Development Block Grant - Federal
Early Childhood Community Network Lead Agency

The Early Childhood Community Network Lead Agency - Childcare and Development Block Grant was first 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 Preschool, Head Start, and Child Care Systems. Funding is provided from both federal and state sources.

Federal funding for fiscal year 2019/2020 is estimated at the prior year's allocation of \$28,651.

Terrebonne Parish School Board
 Special Revenue Funds
 Early Childhood Community Network Lead Agency
 Fiscal Year 2019/2020

280

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
REVENUE AND OTHER SOURCES OF FUNDS				
280-0000-545900-000-250-000-00-000-0000	Restricted Grants-Through State	\$26,644	\$28,651	\$28,651
	Total Revenues	\$26,644	\$28,651	\$28,651
EXPENDITURES AND OTHER USES OF FUNDS				
280-2214-611369-000-250-000-14-000-0000	Coordinator-Early Childhood	\$11,361	\$16,354	\$16,088
280-2214-621000-000-250-000-14-000-0000	Group Insurance Expense	2,361	5,080	5,535
280-2214-622500-000-250-000-14-000-0000	Medicare Part A Expense	164	209	205
280-2214-623101-000-250-000-14-000-0000	Teachers' Retirement	3,022	4,367	4,183
280-2214-626001-000-250-000-14-000-0000	Workers' Compensation Insurance	46	65	64
280-2214-658201-000-250-000-14-000-0000	Travel-Employee	11	0	0
280-2214-661050-000-250-000-41-000-0000	General Office Supplies	171	0	0
280-2234-653038-000-250-000-23-000-0000	Web Based Access License	3,975	0	0
280-2234-658201-000-250-000-23-000-0000	Travel-Employee	242	0	0
280-5200-693301-000-250-000-00-000-0000	Indirect Cost-Federal Fund	0	2,576	2,576
120 - Non-Public				
280-2234-653038-000-250-120-23-000-0000	Web Based Access License	1,707	0	0
280-2234-661045-000-250-120-23-000-0000	Professional Development Supplies	3,584	0	0
	Total Expenditures	\$26,644	\$28,651	\$28,651

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2019/2020

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 is used to partner with high-quality vendors who specialize in helping school systems conduct needs assessments and/or create strong school redesign plans. For fiscal year 2018/2019 the schools included in the grant were Village East Elementary School, Oaklawn Junior High School, and Southdown Elementary School.

Beginning in 2019/2020, any funds received will be focused on the Comprehensive Intervention Required/Urgent Intervention Required (CIR/UIR) schools in the district.

Due to the uncertainty of funding, no estimate for fiscal year 2019/2020 has been made.

Terrebonne Parish School Board
Special Revenue Funds
ESSA Title I - School Redesign
Fiscal Year 2019/2020

290

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
REVENUE AND OTHER SOURCES OF FUNDS				
290-0000-545410-000-000-00-000-0000	Title I Part A-Redesign Plan Grant	\$15,000	\$528,704	\$0
	Total Revenues	\$15,000	\$528,704	\$0
EXPENDITURES AND OTHER USES OF FUNDS				
290-1510-661005-000-000-000-11-000-0000	Instructional Materials	\$0	\$75,045	\$0
290-2234-632012-000-000-000-23-000-0000	Consultant Services	0	407,008	0
290-2234-632012-011-000-000-23-000-0000	Consultant Services-EHS	4,559	0	0
290-2234-632012-035-000-000-23-000-0000	Consultant Services-SDN	4,559	0	0
290-2234-632012-039-000-000-23-000-0000	Consultant Services-VES	4,559	0	0
290-5200-693301-000-000-000-00-000-0000	Indirect Cost-Federal Fund	1,323	46,651	0
	Total Expenditures	\$15,000	\$528,704	\$0

Terrebonne Parish School Board
 Special Revenue Funds
 Fiscal Year 2019/2020

**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 allocation for the Title III program for the 2019/2020 fiscal year is estimated at \$74,316. 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 2018/2019	Budget 2019/2020	Increase (Decrease)
Paraprofessional	2	2	0
Total Positions	2	2	0

Terrebonne Parish School Board
Special Revenue Funds
ESSA Title III Part A
English Language Acquisition, Enhancement, and Academic Achievement
Fiscal Year 2019/2020

310

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
REVENUE AND OTHER SOURCES OF FUNDS				
310-0000-545470-000-000-000-0000	Title III Part A	\$84,621	\$97,320	\$74,316
310-0000-545470-000-465-000-00-000-0000	Title III Part A-Immigrant Youth	4,119	0	0
310-0000-545470-000-730-000-00-000-0000	Title III Part A-Immigrant	2,689	0	0
	Total Revenues	\$91,429	\$97,320	\$74,316
EXPENDITURES AND OTHER USES OF FUNDS				
310-1520-611214-000-000-000-11-000-0000	Part-Time Teacher	\$21,336	\$0	\$0
310-1520-611501-000-000-000-11-000-0000	Paraprofessional	29,030	29,490	29,770
310-1520-653038-000-000-000-11-000-0000	Web Based Access License	0	594	594
310-1520-658201-000-000-000-11-000-0000	Travel-Employee	847	3,800	3,800
310-1520-661005-000-000-000-11-000-0000	Instructional Materials	79	4,000	2,707
310-1520-661510-000-000-000-24-000-0000	Technology Related Supplies	1,717	5,000	3,000
310-2180-632018-000-000-000-31-000-0000	Instructional Services	0	1,000	1,000
310-2180-661039-000-000-000-31-000-0000	Parental Involvement Supplies	0	27,657	3,000
310-2234-658201-000-000-000-23-000-0000	Travel-Employee	676	0	0
310-2234-661045-000-000-000-23-000-0000	Professional Development Supplies	0	500	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	706	407	432
310-xxxx-623101-000-000-000-11-000-0000	Teachers' Retirement	13,398	7,874	7,740
310-xxxx-626001-000-000-000-11-000-0000	Workers' Compensation Insurance	201	118	119
310-5200-693301-000-000-000-00-000-0000	Indirect Cost-Federal Fund	1,659	1,908	6,682
465 - Title III-Immigrant Youth				
310-1520-653038-000-465-000-11-000-0000	Web Based Access License	396	0	0
310-1520-661005-000-465-000-11-000-0000	Instructional Materials	3,395	0	0
310-5200-693301-000-465-000-00-000-0000	Indirect Cost-Federal Fund	328	0	0
730 - Title III-Immigrant				
310-1520-661005-000-730-000-11-000-0000	Instructional Materials	2,452	0	0
310-5200-693301-000-730-000-00-000-0000	Indirect Cost-Federal Fund	237	0	0
	Total Expenditures	\$91,429	\$97,320	\$74,316

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2019/2020

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 first awarded in fiscal year 2017/2018 authorizing activities in three areas:

- 1) Providing students with a well-rounded education (e.g. STEM, arts, civics, International Baccalaureate/Advanced Placement (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 2019/2020 is estimated at \$585,524: \$496,405 for public schools and \$89,119 for non-public schools.

Terrebonne Parish School Board
Special Revenue Funds
ESSA Title IV Part A
Student Support and Academic Enrichment (SSAE)
Fiscal Year 2019/2020

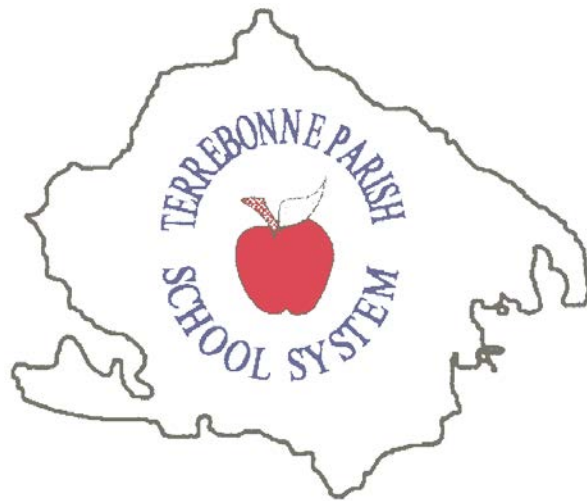
#320

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
REVENUE AND OTHER SOURCES OF FUNDS				
320-0000-545440-000-000-000-000-0000	Title IV Part A	\$63,611	\$519,774	\$585,524
	Total Revenues	\$63,611	\$519,774	\$585,524
EXPENDITURES AND OTHER USES OF FUNDS				
030 - Technology - Public				
320-1510-661510-000-030-000-24-000-0000	Technology Related Supplies	\$356	\$0	\$0
320-2234-612301-000-030-000-23-000-0000	Substitute Teacher	0	1,166	1,166
320-2234-622000-000-030-000-23-000-0000	FICA	0	35	35
320-2234-622500-000-030-000-23-000-0000	Medicare Part A Expense	0	17	17
320-2234-623101-000-030-000-23-000-0000	Teachers' Retirement	0	160	160
320-2234-626001-000-030-000-23-000-0000	Workers' Compensation Insurance	0	5	5
320-2234-658201-000-030-000-23-000-0000	Travel-Employee	0	5,088	5,088
320-2234-658253-000-030-000-23-000-0000	Travel-Out of State	0	17,741	17,741
030 - Technology - Non-Public				
320-1510-661510-xxx-030-120-24-000-0000	Technology Related Supplies	0	15,440	20,022
320-2234-689501-xxx-030-120-23-000-0000	Travel-Non-Public	1,496	2,131	2,131
195 - Well Rounded Education - Public				
320-1100-656005-000-195-000-11-000-0000	Test/Evaluation Fee	0	52,200	52,200
320-1300-632018-000-195-000-15-000-0000	Instructional Services	0	170,890	211,111
320-1510-656005-000-195-000-15-000-0000	Test/Evaluation Fee	13,515	0	0
320-1510-661005-000-195-000-11-000-0000	Instructional Materials	212	6,926	6,926
195 - Well Rounded Education - Non-Public				
320-1510-632018-xxx-195-120-11-000-0000	Instructional Services	5,051	10,315	15,526
320-1510-659021-xxx-195-120-11-000-0000	Participation/Activity Fee	0	2,805	2,805
320-1510-661005-xxx-195-120-11-000-0000	Instructional Materials	3,501	16,378	25,253
320-1510-661510-xxx-195-120-24-000-0000	Technology Related Supplies	901	499	499
320-2234-632012-xxx-195-120-23-000-0000	Consultant Services	0	1,200	1,200
320-2234-661045-xxx-195-120-23-000-0000	Professional Development Supplies	120	0	0
320-2234-689501-xxx-195-120-23-000-0000	Travel-Non-Public	1,303	578	578

Terrebonne Parish School Board
Special Revenue Funds
ESSA Title IV Part A
Student Support and Academic Enrichment (SSAE)
Fiscal Year 2019/2020

#320

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
480 - Safe and Healthy Students - Public				
320-2234-612301-000-480-000-23-000-0000	Substitute Teacher	6,824	0	0
320-2234-622000-000-480-000-23-000-0000	FICA	251	0	0
320-2234-622500-000-480-000-23-000-0000	Medicare Part A Expense	99	0	0
320-2234-623101-000-480-000-23-000-0000	Teachers' Retirement	738	0	0
320-2234-626001-000-480-000-23-000-0000	Workers' Compensation Insurance	27	0	0
320-2234-632012-000-480-000-23-000-0000	Consultant Services	20,488	111,335	111,335
320-2234-658253-000-480-000-23-000-0000	Travel-Out of State	0	4,973	4,973
320-2234-661045-000-480-000-23-000-0000	Professional Development Supplies	0	33,000	33,000
480 - Safe and Healthy Students - Non-Public				
320-1510-632018-xxx-480-120-11-000-0000	Instructional Services	678	695	695
320-1510-661005-xxx-480-120-11-000-0000	Instructional Materials	1,777	10,011	10,900
320-2180-661039-xxx-480-120-31-000-0000	Parental Involvement Supplies	0	120	120
320-2180-689507-xxx-480-120-15-000-0000	Non-Public Presenter	0	56	56
320-2180-689507-xxx-480-120-31-000-0000	Non-Public Presenter	98	112	112
320-2180-689509-xxx-480-120-31-000-0000	Non-Public Attendee Stipend	0	600	660
320-2234-653038-xxx-480-120-23-000-0000	Web Based Access License	563	1,130	1,130
320-2234-689503-xxx-480-120-23-000-0000	Non-Public Travel-Out of State	0	3,367	3,367
320-2234-689501-xxx-480-120-23-000-0000	Non-Public Travel	0	3,505	3,505
320-2234-689509-xxx-480-120-23-000-0000	Non-Public Attendee Stipend	0	560	560
320-5200-693301-000-000-000-00-000-0000	Indirect Cost-Federal Fund	5,613	46,736	52,648
Total Expenditures		\$63,611	\$519,774	\$585,524



Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2019/2020

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 Teacher Advancement Program/National Institute for Excellence in Teaching (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 the uncertainty of funding, no estimate for fiscal year 2019/2020 has been made.

Terrebonne Parish School Board
 Special Revenue Funds
 ESSA Title I Part A - School Improvement
 Fiscal Year 2019/2020

#340

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
REVENUE AND OTHER SOURCES OF FUNDS				
340-0000-545500-xxx-000-000-00-000-0000	Title I Part A-SIF	\$41,500	\$0	\$0
	Total Revenues	\$41,500	\$0	\$0
EXPENDITURES AND OTHER USES OF FUNDS				
340-1510-613041-039-000-000-11-000-0000	Extra Work-Teacher-VES	\$154	\$0	\$0
340-1510-615101-039-000-000-22-000-0000	Performance Pay Stipend-VES	9,214	0	0
340-1510-653038-039-000-000-11-000-0000	Web Based Access License-VES	2,500	0	0
340-2220-613058-039-000-000-23-000-0000	Extra Work-Instructional Coach-VES	112	0	0
340-2234-632012-xxx-000-000-23-000-0000	Consultant Services	15,841	0	0
340-2234-653038-xxx-000-000-23-000-0000	Web Based Access License	7,500	0	0
340-2234-658201-xxx-000-000-23-000-0000	Travel-Employee	399	0	0
340-2234-658253-xxx-000-000-23-000-0000	Travel-Out of State	3,082	0	0
340-xxxx-622500-xxx-000-000-xx-000-0000	Medicare Part A Expense	132	0	0
340-xxxx-623101-xxx-000-000-xx-000-0000	Teachers' Retirement	2,346	0	0
340-xxxx-623300-xxx-000-000-xx-000-0000	LA School Empl Rtmt-LSERS	182	0	0
340-xxxx-626001-xxx-000-000-xx-000-0000	Workers' Compensation Insurance	38	0	0
	Total Expenditures	\$41,500	\$0	\$0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2019/2020

**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 2019/2020 is estimated at \$1,111,371. The basic Title II Part A is comprised of two components, Administrative and Non-Public, which have allocations of \$945,630 and \$165,741 respectively.

Personnel Roster

Position	Revised Budget 2018/2019	Budget 2019/2020	Increase (Decrease)
Intervention Content Leader	0	1	1
Total Positions	0	1	1

Terrebonne Parish School Board
 Special Revenue Funds
 ESSA Title II - Teacher and Principal Training and Recruiting
 Fiscal Year 2019/2020

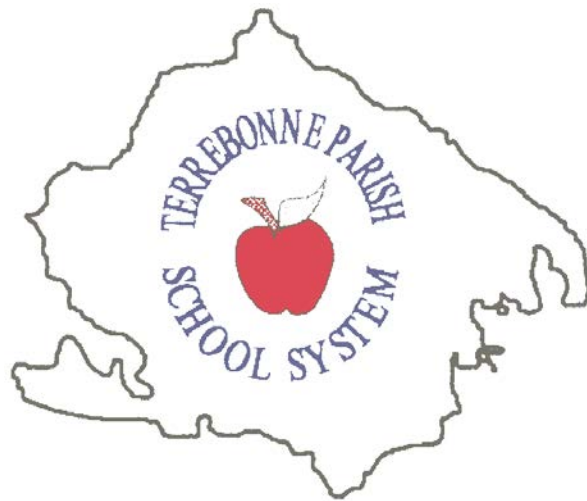
370

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
REVENUE AND OTHER SOURCES OF FUNDS				
370-0000-545450-000-000-000-000-0000	Title II Part A	\$1,138,923	\$1,295,222	\$1,111,371
	Total Revenues	\$1,138,923	\$1,295,222	\$1,111,371
EXPENDITURES AND OTHER USES OF FUNDS				
370-1110-615101-000-000-000-23-000-0000	Performance Pay	\$398,739	\$0	\$0
370-1110-615103-000-000-000-23-000-0000	Target/Demand Teacher Stipend	0	380,000	335,000
370-1130-615101-000-000-000-23-000-0000	Performance Pay	297,769	0	0
370-1211-615101-000-000-000-23-000-0000	Performance Pay	47,909	0	0
370-1211-615103-000-000-000-23-000-0000	Target/Demand Teacher Stipend	0	60,000	40,000
370-1212-615101-000-000-000-23-000-0000	Performance Pay	72,018	0	0
370-1212-615103-000-000-000-23-000-0000	Target/Demand Teacher Stipend	0	60,000	40,000
370-1490-615101-000-000-000-23-000-0000	Performance Pay	3,000	0	0
370-1510-611249-000-000-000-11-000-0000	Intervention Content Leader	0	0	38,810
370-1510-615101-000-000-000-23-000-0000	Performance Pay	12,000	0	0
370-1510-615103-000-000-000-23-000-0000	Target/Demand Teacher Stipend	0	55,000	40,000
370-2214-611362-000-000-000-11-000-0000	Administrative Intern	0	40,581	40,922
370-2214-615103-000-000-000-23-000-0000	Target/Demand Teacher Stipend	0	10,000	10,000
370-2234-612301-000-000-000-23-xxx-0000	Substitute Teacher	543	0	0
370-2234-624001-000-000-000-23-000-0000	Tuition Reimbursement	2,700	0	0
370-2234-624013-000-000-000-23-000-0000	Praxis Test Fee	532	0	0
370-2234-632012-000-000-000-23-000-0000	Consultant Services	21,200	13,917	13,000
370-2234-653033-000-000-000-23-000-0000	Data Plan	8,279	0	0
370-2234-653038-000-000-000-23-000-0000	Web Based Access License	6,483	788	6,983
370-2234-658201-000-000-000-23-000-0000	Travel-Employee	14,227	20,000	16,724
370-2234-661045-000-000-000-23-000-0000	Professional Development Supplies	159	0	0
370-2310-633310-000-000-000-51-000-0000	Financial Audit Fees	400	335	400
370-2410-615103-000-000-000-23-000-0000	Target/Demand Teacher Stipend	0	60,000	30,000
370-2420-615103-000-000-000-23-000-0000	Target/Demand Teacher Stipend	0	45,000	40,000
370-xxxx-621000-000-000-000-41-000-0000	Group Insurance Expense	0	9,952	22,774
370-xxxx-622000-000-000-000-23-xxx-0000	FICA	927	0	0
370-xxxx-622500-000-000-000-xx-xxx-0000	Medicare Part A Expense	11,933	6,066	8,798
370-xxxx-623101-000-000-000-xx-000-0000	Teachers' Retirement	39	189,725	159,831
370-xxxx-626001-000-000-000-xx-xxx-0000	Workers' Compensation Insurance	2	5,254	2,458
370-5200-693301-000-000-000-00-000-0000	Indirect Cost-Federal Fund	100,524	116,462	99,930

Terrebonne Parish School Board
Special Revenue Funds
ESSA Title II - Teacher and Principal Training and Recruiting
Fiscal Year 2019/2020

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Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
240 - Non-Public				
370-2214-611367-000-240-000-41-240-0000	Coordinator-Staff Development	10,002	14,249	14,248
370-2214-621000-000-240-000-41-240-0000	Group Insurance Expense	1,569	1,782	1,782
370-2214-622500-000-240-000-41-240-0000	Medicare Part A Expense	143	207	204
370-2214-623101-000-240-000-41-240-0000	Teachers' Retirement	2,661	3,804	3,705
370-2214-626001-000-240-000-41-240-0000	Workers' Compensation Insurance	40	57	57
370-2214-653032-000-240-000-41-240-0000	Cellular Telephone Expense	274	0	0
370-2234-632012-xxx-240-000-23-240-0000	Consultant Services	24,305	45,307	41,547
370-2234-661045-xxx-240-000-23-246-0000	Professional Development Supplies	2,844	2,242	2,242
370-2234-689501-xxx-240-000-23-245-0000	Non-Public Travel Expense	29,214	31,359	25,941
370-2234-689503-xxx-240-000-23-245-0000	Non-Public Travel Out of State	43,858	87,912	54,700
370-2234-689505-xxx-240-000-23-165-0000	Tuition Reimb-Non-Employee	9,868	5,663	5,607
370-2234-689507-xxx-240-000-23-240-0000	Non-Public Presenter	356	700	700
370-2234-689509-xxx-240-000-23-240-0000	Non-Public Attendee Stipend	14,406	28,860	15,008
Total Expenditures		\$1,138,923	\$1,295,222	\$1,111,371



Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2019/2020

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 2019/2020.

Terrebonne Parish School Board
Special Revenue Funds
ESSA Title II - Mathematics and Science Partnership
Fiscal Year 2019/2020

#370

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
REVENUE AND OTHER SOURCES OF FUNDS				
370-0000-545590-000-223-000-00-000-0000	Title II Part B	\$4,725	\$0	\$0
	Total Revenues	\$4,725	\$0	\$0
EXPENDITURES AND OTHER USES OF FUNDS				
370-2234-615052-000-223-000-00-000-0000	Stipend-In-Service Participant	\$3,406	\$0	\$0
370-2234-622500-000-223-000-00-000-0000	Medicare Part A Expense	49	0	0
370-2234-623101-000-223-000-00-000-0000	Teachers' Retirement	786	0	0
370-2234-626001-000-223-000-00-000-0000	Workers' Compensation Insurance	14	0	0
370-2234-658201-000-223-000-00-000-0000	Travel-Employee	470	0	0
	Total Expenditures	\$4,725	\$0	\$0

Terrebonne Parish School Board
 Special Revenue Funds
 Fiscal Year 2019/2020

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 2019/2020 fiscal year are estimated at \$419,754.

Personnel Roster

Position	Revised Budget 2018/2019	Budget 2019/2020	Increase (Decrease)
Paraprofessional	8	8	0
Clerical/Secretarial	1	1	0
Support Services Coordinator	1	1	0
Total Positions	10	10	0

Terrebonne Parish School Board
Special Revenue Funds
ESSA Title VII - Indian Education
Fiscal Year 2019/2020

410

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
REVENUE AND OTHER SOURCES OF FUNDS				
410-0000-543900-000-000-000-0000-0000	Restricted Grants Direct	\$400,949	\$419,754	\$419,754
	Total Revenues	\$400,949	\$419,754	\$419,754
EXPENDITURES AND OTHER USES OF FUNDS				
410-1510-611501-000-000-000-00-000-0000	Paraprofessional	\$112,735	\$125,725	\$126,938
410-1510-632018-000-000-000-00-000-0000	Instructional Services	8,375	9,900	9,900
410-1510-655001-000-000-000-00-000-0000	Forms Printing	0	630	630
410-1510-661005-000-000-000-00-000-0000	Instructional Materials	5,960	12,251	11,962
410-1510-661510-000-000-000-00-000-0000	Technology Related Supplies	14,233	10,085	10,085
410-2214-611401-000-000-000-00-000-0000	Clerical/Secretarial	23,309	20,103	20,103
410-2214-611822-000-000-000-00-000-0000	Coordinator-Support Service	46,864	47,057	47,057
410-2214-658201-000-000-000-00-000-0000	Travel-Employee	1,647	1,800	1,800
410-2214-658253-000-000-000-00-000-0000	Travel-Out of State	0	1,800	1,800
410-2214-661050-000-000-000-00-000-0000	General Office Supplies	366	1,734	1,734
410-2310-633310-000-000-000-00-000-0000	Financial Audit Fees	115	115	115
410-2310-654035-000-000-000-00-000-0000	Advertising Expense	13	25	25
410-2620-653001-000-000-000-00-000-0000	Postage Expense	314	500	500
410-2720-651056-000-000-000-00-000-0000	Field Trip Expense	1,774	1,676	1,676
410-xxxx-621000-000-000-000-00-000-0000	Group Insurance Expense	103,373	99,046	99,046
410-xxxx-622500-000-000-000-00-000-0000	Medicare Part A Expense	1,781	2,008	2,019
410-xxxx-623101-000-000-000-00-000-0000	Teachers' Retirement	43,980	46,784	45,845
410-xxxx-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	732	772	776
410-5200-693301-000-000-000-00-000-0000	Indirect Cost-Federal Fund	35,378	37,743	37,743
	Total Expenditures	\$400,949	\$419,754	\$419,754

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2019/2020

**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 2019/2020 fiscal year are estimated at \$598,425.

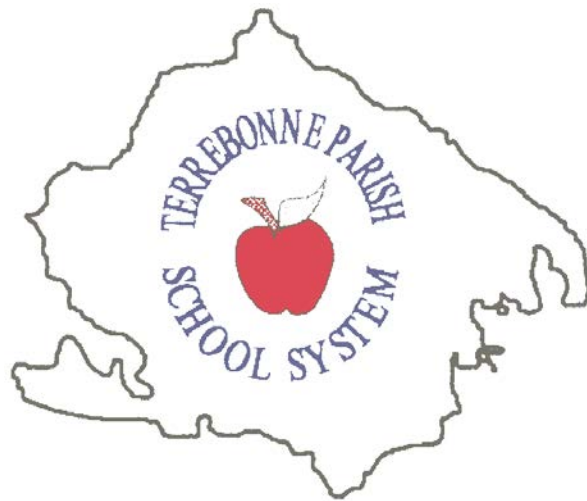
Personnel Roster

Position	Revised Budget 2018/2019	Budget 2019/2020	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 2019/2020

410

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
REVENUE AND OTHER SOURCES OF FUNDS				
410-0000-543900-000-345-000-00-000-0000	Restricted Grants Direct	\$545,819	\$689,735	\$598,425
410-0000-543900-000-345-001-00-000-0000	Restricted Grants Direct-Prior Year	0	172,343	0
	Total Revenues	\$545,819	\$862,078	\$598,425
EXPENDITURES AND OTHER USES OF FUNDS				
410-1460-613081-000-345-000-00-000-0000	After School Program Teacher	\$868	\$4,928	\$4,928
410-1510-611248-000-345-000-00-000-0000	Instructional Interventionist	35,476	73,662	81,365
410-1510-613041-000-345-000-00-000-0000	Extra Work-Teacher	2,730	3,000	3,000
410-1510-632018-000-345-000-00-000-0000	Instructional Services	5,564	11,100	6,900
410-1510-644123-000-345-000-00-000-0000	Building Rental	600	600	600
410-1510-651056-000-345-000-00-000-0000	Field Trip Expense	825	8,350	800
410-1510-653038-000-345-000-00-000-0000	Web Based Access License	66,324	2,640	4,865
410-1510-658201-000-345-000-00-000-0000	Travel-Employee	82	0	0
410-1510-661005-000-345-000-00-000-0000	Instructional Materials	11,686	23,969	12,963
410-1510-661052-000-345-000-00-000-0000	Other Materials and Supplies	2,996	10,000	2,648
410-1510-661510-000-345-000-00-000-0000	Technology Related Supplies	68,487	750	750
410-2122-611327-000-345-000-00-000-0000	Behavior Interventionist	22,504	45,368	45,470
410-2180-611822-000-345-000-00-000-0000	Coordinator-Support Service	19,808	34,437	34,825
410-2180-613065-000-345-000-00-000-0000	Extra Work-Facilitator	1,876	2,000	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	16,099	27,067	27,619
410-2214-658201-000-345-000-00-000-0000	Travel-Employee	106	500	500
410-2214-661050-000-345-000-00-000-0000	General Office Supplies	596	620	620
410-2234-632012-000-345-000-00-000-0000	Consultant Services	187,628	245,453	214,503
410-2234-658201-000-345-000-00-000-0000	Travel-Employee	1,706	6,135	1,761
410-2234-658253-000-345-000-00-000-0000	Travel-Out of State	2,133	20,617	2,367
410-2620-653001-000-345-000-00-000-0000	Postage Expense	380	380	380
410-2720-651056-000-345-000-00-000-0000	Field Trip Expense	5,535	3,000	3,550
410-2720-651061-000-345-000-00-000-0000	Student Transportation	1,138	8,000	7,500
410-xxxx-621000-000-345-000-00-000-0000	Group Insurance Expense	20,295	41,787	41,226
410-xxxx-622500-000-345-000-00-000-0000	Medicare Part A Expense	1,394	2,594	2,826
410-xxxx-623101-000-345-000-00-000-0000	Teachers' Retirement	20,444	49,519	39,845
410-xxxx-626001-000-345-000-00-000-0000	Workers' Compensation Insurance	378	741	794
410-5200-693301-000-345-000-00-000-0000	Indirect Cost-Federal Fund	48,161	62,018	53,808



Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2019/2020

Miscellaneous Grants

In fiscal year 2018/2019, a donation of \$25,000 was received from Chevron to strengthen STEM programs, curriculum, and equipment and enhance student engagement in the STEM learning process.

Also in fiscal year 2018/2019, a two-year grant award was received from Project Lead the Way (PLTW) through a partnership with Chevron. In the first year of the grant, funding was \$60,000. Funding for the second year is \$45,000. The funds are to be divided equally between Ellender Memorial High, South Terrebonne High, and Terrebonne High Schools. PLTW uses an activity-, project-, and problem-based curriculum and a high-quality teacher professional development model to help students develop the skills needed to succeed in a global economy.

Funding for fiscal year 2019/2020 is estimated at \$45,000.

Terrebonne Parish School Board
Special Revenue Funds
Miscellaneous Grants
Fiscal Year 2019/2020

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Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
REVENUE AND OTHER SOURCES OF FUNDS				
460-0000-519200-000-000-260-00-000-0000	Contributions and Donations	\$0	\$25,000	\$0
460-0000-519200-xxx-225-260-00-000-0000	Contributions and Donations	0	60,000	45,000
	Total Revenues	\$0	\$85,000	\$45,000
EXPENDITURES AND OTHER USES OF FUNDS				
460-1100-661005-000-000-260-00-000-0000	Instructional Materials	\$0	\$15,000	\$0
460-1100-661510-000-000-260-00-000-0000	Technology Related Supplies	0	10,000	0
225 - Project Lead the Way				
460-1100-661005-xxx-225-260-00-000-0000	Instructional Materials	0	15,000	8,250
460-1100-661510-xxx-225-260-00-000-0000	Technology Related Supplies	0	27,000	15,000
460-2231-658253-xxx-225-260-00-000-0000	Travel-Out of State	0	9,000	15,000
460-2310-631923-xxx-225-260-00-000-0000	Administrative Fee	0	9,000	6,750
	Total Expenditures	\$0	\$85,000	\$45,000

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2019/2020

Local Billable Services

The main purpose of the Local Billable Services 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.

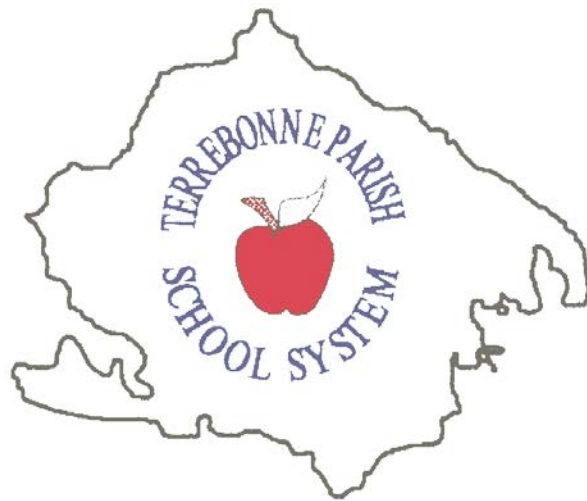
The seven schools listed are expected to participate in the 2019/2020 Child Care Program:

Bourg Elementary	\$28,791
Broadmoor Elementary	51,445
Coteau-Bayou Blue Elementary	37,274
Lisa Park Elementary	46,099
Mulberry Elementary	94,776
Oakshire Elementary	60,748
Upper Little Caillou Elementary	<u>31,434</u>
Total Budget	\$350,567

Terrebonne Parish School Board
Special Revenue Funds
Local Billable Services
Fiscal Year 2019/2020

470

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
REVENUE AND OTHER SOURCES OF FUNDS				
470-0000-517900-xxx-000-000-00-000-0000	Other Activity Income	\$666,306	\$353,142	\$350,567
470-0000-517900-000-260-000-00-000-0000	Other Activity Income-NEED Project	2,274	0	0
	Total Revenues	\$668,580	\$353,142	\$350,567
EXPENDITURES AND OTHER USES OF FUNDS				
470-1100-612301-xxx-000-000-00-000-0000	Substitute Teacher	\$433	\$0	\$0
470-1100-661510-xxx-000-000-00-000-0000	Technology Related Supplies	45,333	0	0
470-1130-613041-xxx-000-000-00-000-0000	Extra Work-Teacher	1,906	0	0
470-1410-613088-xxx-000-000-00-000-0000	Band Assistance	85,730	0	0
470-1410-661011-xxx-000-000-00-000-0000	Instrumental Music Supplies	794	0	0
470-1420-613054-xxx-000-000-00-000-0000	Extra Work-Athletic/Sponsors	21,333	0	0
470-1460-613041-xxx-000-000-00-000-0000	Extra Work-Teacher	3,108	0	0
470-1460-613058-xxx-000-000-00-000-0000	Extra Work-Instructional Coach	252	0	0
470-1460-613067-xxx-000-000-00-000-0000	Extra Work-Librarian	210	0	0
470-1480-612301-xxx-000-000-00-000-0000	Substitute Teacher	73	0	0
470-1510-612431-xxx-000-000-00-000-0000	Substitute Paraprofessional	728	0	0
470-2122-613080-xxx-000-000-00-000-0000	Extra Work-Guidance	250	0	0
470-2231-612301-xxx-000-000-00-000-0000	Substitute Teacher	7,682	0	0
470-2231-615052-xxx-000-000-00-000-0000	Stipend-In-Service Participant	65	0	0
470-2400-653005-xxx-000-000-00-000-0000	Telephone Expense	1,509	0	0
470-2410-611427-xxx-000-000-00-000-0000	Part-Time Clerical	89,709	0	0
470-2410-612205-xxx-000-000-00-000-0000	Seasonal Clerical	4,982	0	0
470-2620-613013-xxx-000-000-00-000-0000	Extra Work-Maintenance	11,071	0	0
470-2620-643048-xxx-000-000-00-000-0000	Network Wiring Installation	1,370	0	0
470-2630-642435-xxx-000-000-00-000-0000	Grounds Care Service	2,480	0	0
470-xxxx-622000-xxx-000-000-00-000-0000	FICA	11,073	0	0
470-xxxx-622500-xxx-000-000-00-000-0000	Medicare Part A Expense	3,282	0	0
470-xxxx-623101-xxx-000-000-00-000-0000	Teachers' Retirement	9,934	0	0
470-xxxx-623300-xxx-000-000-00-000-0000	LA School Empl Rtmt-LSERS	3,167	0	0
470-xxxx-626001-xxx-000-000-00-000-0000	Workers' Compensation Insurance	1,215	0	0
590 - Athletic Program				
470-1460-613041-xxx-590-000-00-000-0000	Extra Work-Teacher	300	0	0



Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2019/2020

**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 2019/2020 is estimated at \$519,965, which includes \$439,712 for the Basic Grant and \$33,752 for the English Language/Civics Education Grant and \$46,501 for the Federal Leadership Grant.

Personnel Roster

Position	Revised Budget 2018/2019	Budget 2019/2020	Increase (Decrease)
Teacher	1	1	0
Part-Time Teacher	2	2	0
Part-Time Paraprofessional	4	4	0
Total Positions	7	7	0

Terrebonne Parish School Board
Special Revenue Funds
Federal Adult Education
Fiscal Year 2019/2020

490

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
REVENUE AND OTHER SOURCES OF FUNDS				
490-0000-545200-000-000-000-000-0000	Adult Basic Education	\$372,579	\$431,398	\$439,712
490-0000-545200-000-000-001-00-000-0000	Adult Basic Education-Prior Year	151	8,314	0
	Total Revenues	\$372,730	\$439,712	\$439,712
EXPENDITURES AND OTHER USES OF FUNDS				
490-1600-611214-000-000-000-00-000-0000	Part-Time Teacher	\$16,709	\$19,138	\$21,182
490-1600-611284-000-000-000-00-000-0000	Adult Education Teacher	56,315	38,410	39,138
490-1600-611501-000-000-000-00-000-0000	Paraprofessional	4,951	10,719	0
490-1600-611517-000-000-000-00-000-0000	Part-Time Paraprofessional	18,058	11,650	12,600
490-1600-612301-000-000-000-00-000-0000	Substitute Teacher	146,071	196,956	204,581
490-1600-612431-000-000-000-00-000-0000	Substitute Paraprofessional	16,830	18,244	20,975
490-1600-613001-000-000-000-00-000-0000	Extra Work-Paraprofessional	10,580	8,558	9,509
490-1600-613041-000-000-000-00-000-0000	Extra Work-Teacher	5,990	13,129	19,816
490-1600-615052-000-000-000-00-000-0000	Stipend-In-Service Participant	710	0	0
490-1600-621000-000-000-000-00-000-0000	Group Insurance Expense	15,955	12,561	7,486
490-1600-622000-000-xxx-000-00-000-0000	FICA	6,040	7,525	8,688
490-1600-622500-000-xxx-000-00-000-0000	Medicare Part A Expense	3,949	4,591	4,753
490-1600-623101-000-000-000-00-000-0000	Teachers' Retirement	47,562	52,181	48,822
490-1600-626001-000-xxx-000-00-000-0000	Workers' Compensation Insurance	1,072	1,267	1,311
490-1600-653038-000-000-000-00-000-0000	Web Based Access License	0	3,900	5,409
490-1600-658201-000-000-000-00-000-0000	Travel-Employee	0	0	3,000
490-1600-661005-000-000-000-00-000-0000	Instructional Materials	3,912	5,000	3,703
490-1600-661510-000-000-000-00-000-0000	Technology Related Supplies	0	3,000	3,000
490-1600-661510-000-000-270-00-000-0000	Technology Related Supplies	0	3,000	1,000
490-2216-661050-000-000-000-00-000-0000	General Office Supplies	0	515	1,419
490-2216-661050-000-000-270-00-000-0000	General Office Supplies	0	438	347
490-2236-658201-000-000-000-00-000-0000	Travel-Employee	0	0	1,000
490-2236-658253-000-000-000-00-000-0000	Travel-Out of State	0	0	1,000
490-2310-633310-000-000-000-00-000-0000	Financial Audit Fees	140	125	125
490-5200-693301-000-000-000-00-000-0000	Indirect Cost-Federal Fund	17,735	20,491	20,848
490-xxxx-xxxxxx-000-000-001-00-000-0000	Prior Year Expenditures	151	8,314	0
	Total Expenditures	\$372,730	\$439,712	\$439,712

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2019/2020

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 2019/2020 is estimated at the prior year's allocation of \$33,752.

Terrebonne Parish School Board
 Special Revenue Funds
 Federal Adult Education - English Language/Civics
 Fiscal Year 2019/2020

490

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
REVENUE AND OTHER SOURCES OF FUNDS				
490-0000-545200-000-010-000-00-000-0000	Adult Basic Education	\$32,277	\$33,752	\$33,752
	Total Revenues	\$32,277	\$33,752	\$33,752
EXPENDITURES AND OTHER USES OF FUNDS				
490-1600-612301-000-010-000-00-000-0000	Substitute Teacher	\$25,988	\$23,150	\$23,150
490-1600-612431-000-010-000-00-000-0000	Substitute Paraprofessional	1,976	6,526	6,526
490-1600-615052-000-010-000-00-000-0000	Stipend-In-Service Participant	280	0	0
490-1600-622000-000-010-000-00-000-0000	FICA	1,752	1,840	1,840
490-1600-622500-000-010-000-00-000-0000	Medicare Part A Expense	410	430	430
490-1600-626001-000-010-000-00-000-0000	Workers' Compensation Insurance	113	119	119
490-1600-661005-000-010-000-00-000-0000	Instructional Materials	144	0	0
490-2216-661050-000-010-000-00-000-0000	General Office Supplies	81	84	84
490-5200-693301-000-010-000-00-000-0000	Indirect Cost-Federal Fund	1,533	1,603	1,603
	Total Expenditures	\$32,277	\$33,752	\$33,752

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2019/2020

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 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.

In fiscal year 2017/2018, additional funds were received to continue the 2016/2017 Grant to (1) support the design of the Integrated Education & Training (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 2019/2020 is estimated at \$46,501.

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2019/2020

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 HiSet 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 and expenditures for 2019/2020 are \$346,429. The estimated Fund Balance at June 30, 2020 is projected to be \$10,000.

Personnel Roster

Position	Revised Budget 2018/2019	Budget 2019/2020	Increase (Decrease)
HiSet Teacher	4	4	0
HiSet Paraprofessional	4	4	0
Total Positions	8	8	0

Terrebonne Parish School Board
Special Revenue Funds
Education Excellence
Fiscal Year 2019/2020

510

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
REVENUE AND OTHER SOURCES OF FUNDS				
510-0000-531900-000-000-000-000-0000	Other Unrestricted	\$328,385	\$327,174	\$346,429
	Total Revenues	\$328,385	\$327,174	\$346,429
EXPENDITURES AND OTHER USES OF FUNDS				
510-1130-611231-000-000-000-00-000-0000	Secondary Teacher	\$133,293	\$155,755	\$157,783
510-1130-611501-000-000-000-00-000-0000	Paraprofessional	63,258	60,734	61,209
510-1130-612301-000-000-000-00-000-0000	Substitute Teacher	10,563	1,200	1,200
510-1130-621000-000-000-000-00-000-0000	Group Insurance Expense	56,145	65,241	65,241
510-1130-622000-000-000-000-00-000-0000	FICA	655	74	74
510-1130-622500-000-000-000-00-000-0000	Medicare Part A Expense	2,955	3,038	3,102
510-1130-623101-000-000-000-00-000-0000	Teachers' Retirement	52,282	57,801	56,938
510-1130-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	828	872	882
	Total Expenditures	\$319,979	\$344,715	\$346,429
FUND BALANCE				
	Excess (Deficiency) of Revenues			
	and Other Sources of Funds	8,406	(17,541)	0
	Balance at Beginning of Year	19,135	27,541	10,000
	Balance at End of Year	\$27,541	\$10,000	\$10,000

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2019/2020

Early Childhood Community Network Lead Agency Grant
State Funds

The Early Childhood Community Network Lead Agency Grant was awarded to Terrebonne Parish School District in fiscal year 2015/2016 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 Preschool, Head Start and Child Care Systems. Funding is provided from both federal and state sources.

State funding for fiscal year 2019/2020 is estimated at the prior year's allocation of \$22,920.

Terrebonne Parish School Board
Special Revenue Funds
Early Childhood Community Network Lead Agencies
Fiscal Year 2019/2020

520

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
REVENUE AND OTHER SOURCES OF FUNDS				
520-0000-532900-000-250-000-00-000-0000	Other Restricted	\$29,816	\$22,920	\$22,920
	Total Revenues	\$29,816	\$22,920	\$22,920
EXPENDITURES AND OTHER USES OF FUNDS				
520-1530-661005-000-250-000-14-000-0000	Instructional Materials	\$0	\$987	\$987
520-1530-661510-000-250-000-24-000-0000	Technology Related Supplies	0	825	825
520-2214-611369-000-250-000-14-000-0000	Coordinator-Early Childhood	19,979	0	0
520-2214-658201-000-250-000-14-000-0000	Travel-Employee	0	100	100
520-2214-661510-000-250-000-41-000-0000	Technology Related Supplies	0	1,957	1,957
520-2234-653038-000-250-000-23-000-0000	Web Based Access License	0	3,402	3,402
520-2234-658201-000-250-000-23-000-0000	Travel-Employee	0	360	360
520-2234-661045-000-250-000-23-000-0000	Professional Development Supplies	0	540	540
520-xxxx-621000-000-250-000-14-000-0000	Group Insurance Expense	4,153	0	0
520-xxxx-622500-000-250-000-14-000-0000	Medicare Part A Expense	289	0	0
520-xxxx-623101-000-250-000-14-000-0000	Teachers' Retirement	5,315	0	0
520-xxxx-626001-000-250-000-14-000-0000	Workers' Compensation Insurance	80	0	0
120 - Non-Public				
520-1530-661005-000-250-120-14-000-0000	Instructional Materials	0	11,210	11,210
520-1530-661510-000-250-120-24-000-0000	Technology Related Supplies	0	165	165
520-2234-653038-000-250-120-23-000-0000	Web Based Access License	0	3,224	3,224
520-2234-661045-000-250-120-23-000-0000	Professional Development Supplies	0	150	150
	Total Expenditures	\$29,816	\$22,920	\$22,920

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2019/2020

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 2019/2020 is estimated at the prior year’s allocation of \$1,750,423.

Personnel Roster

Position	Revised Budget 2018/2019	Budget 2019/2020	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
 Cecil J. Picard LA 4 Early Childhood Program - State
 Fiscal Year 2019/2020

550

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
REVENUE AND OTHER SOURCES OF FUNDS				
550-0000-532400-000-000-000-000-0000	Cecil J. Picard LA 4 Early Childhood	\$1,731,540	\$1,750,423	\$1,750,423
	Total Revenues	\$1,731,540	\$1,750,423	\$1,750,423
EXPENDITURES AND OTHER USES OF FUNDS				
550-1530-611271-000-000-000-14-000-0000	Pre-Kindergarten Teacher	\$748,754	\$766,421	\$764,707
550-1530-611501-000-000-000-14-000-0000	Paraprofessional	295,561	307,267	302,619
550-1530-653038-000-000-000-41-000-0000	Web Based Access License	6,000	0	0
550-2214-658201-000-000-000-41-000-0000	Travel-Employee	98	500	1,000
550-2234-612301-000-000-000-23-000-0000	Substitute Teacher	251	0	0
550-2234-653038-000-000-000-23-000-0000	Web Based Access License	2,197	0	0
550-2234-658201-000-000-000-23-000-0000	Travel-Employee	1,069	2,000	3,000
550-2234-661045-000-000-000-23-000-0000	Professional Development Supplies	14,594	0	0
550-xxxx-621000-000-000-000-xx-000-0000	Group Insurance Expense	372,913	367,698	388,317
550-xxxx-622000-000-000-000-xx-000-0000	FICA	11	0	0
550-xxxx-622500-000-000-000-xx-000-0000	Medicare Part A Expense	12,436	15,568	13,629
550-xxxx-623101-000-000-000-xx-000-0000	Teachers' Retirement	273,478	286,674	272,882
550-xxxx-626001-000-000-000-xx-000-0000	Workers' Compensation Insurance	4,178	4,295	4,269
	Total Expenditures	\$1,731,540	\$1,750,423	\$1,750,423

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2019/2020

**ESSA Title IX Part A
McKinney-Vento Homeless Assistance Act**

The Federal McKinney-Vento Homeless Assistance Act grant ensures 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. This is a competitive grant and is awarded on a three-year cycle with continuation budgets filed annually.

In fiscal year 2018/2019, Title IX received an award from the 2018 Hurricane Education Recovery Assistance for Homeless Children and Youth grant to focus on providing financial assistance to LEAs serving homeless children and youth displaced by Hurricanes Harvey, Irma, and Maria, or the 2017 California wildfires, for which a major disaster or emergency has been declared.

Funding for fiscal year 2019/2020 is estimated at \$130,369.

Personnel Roster

Position	Revised Budget 2018/2019	Budget 2019/2020	Increase (Decrease)
Project Itinerant Liaison	1	1	0
Total Positions	1	1	0

Terrebonne Parish School Board
Special Revenue Funds
ESSA Title IX Part A
McKinney-Vento Homeless Assistance Act
Fiscal Year 2019/2020

560

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
REVENUE AND OTHER SOURCES OF FUNDS				
560-0000-545590-000-000-000-000-0000	Other ESSA Programs	\$79,745	\$185,646	\$130,369
560-0000-545590-000-255-000-000-000-0000	Other ESSA Programs	0	1,496	0
	Total Revenues	\$79,745	\$187,142	\$130,369
EXPENDITURES AND OTHER USES OF FUNDS				
560-1510-612211-000-000-000-11-000-0000	Seasonal Teacher	\$16,018	\$20,300	\$24,360
560-1510-658201-000-000-000-11-000-0000	Travel-Employee	171	2,976	1,600
560-1510-659021-000-000-000-11-000-0000	Participation/Activity Fee	0	0	3,000
560-1510-661005-000-000-000-11-000-0000	Instructional Materials	20,940	66,517	36,832
560-1510-661052-000-000-000-11-000-0000	Other Materials and Supplies	0	0	1,000
560-1510-661510-000-000-000-24-000-0000	Technology Related Supplies	1,072	6,719	2,000
560-2180-611371-000-000-000-31-000-0000	Project Itinerant Liaison	18,435	19,179	19,355
560-2180-613063-000-000-000-31-000-0000	Extra Work-Social Worker	728	1,456	1,456
560-2180-658201-000-000-000-31-000-0000	Travel-Employee	325	1,722	1,700
560-2180-659021-000-000-000-11-000-0000	Participation/Activity Fee	0	7,500	0
560-2180-661039-000-000-000-31-000-0000	Parental Involvement Supplies	0	24,123	8,000
560-2234-658201-000-000-000-23-000-0000	Travel-Employee	1,127	3,000	3,000
560-xxxx-621000-000-000-000-xx-000-0000	Group Insurance Expense	3,811	3,787	3,777
560-xxxx-622500-000-000-000-xx-000-0000	Medicare Part A Expense	500	580	642
560-xxxx-623101-000-000-000-xx-000-0000	Teachers' Retirement	9,445	10,930	11,745
560-xxxx-626001-000-000-000-xx-000-0000	Workers' Compensation Insurance	137	164	180
560-5200-693301-000-000-000-00-000-0000	Indirect Cost-Federal Fund	7,036	16,693	11,722
255 - Assistance for Homeless Children and Youth				
560-1510-661005-000-255-000-11-000-0000	Instructional Materials	0	1,212	0
560-1510-661052-000-255-000-11-000-0000	Other Materials and Supplies	0	284	0
	Total Expenditures	\$79,745	\$187,142	\$130,369

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2019/2020

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.

This program provides funding to assist high schools and career and technical high schools in paying the additional costs of approved Career and Technical Education programs. Career and Technical Education programs eligible for Carl D. Perkins funding include: agriculture education, health occupations education, business education, family and consumer sciences education, industrial/technology education, and marketing education. Programs must be taught by instructors endorsed in the respective curricular area.

Projected funding for fiscal year 2019/2020 is estimated at \$243,290.

Personnel Roster

Position	Revised Budget 2018/2019	Budget 2019/2020	Increase (Decrease)
Paraprofessional	3	3	0
Total Positions	3	3	0

Terrebonne Parish School Board
Special Revenue Funds
Federal Vocational Education
Fiscal Year 2019/2020

590

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
REVENUE AND OTHER SOURCES OF FUNDS				
590-0000-545100-000-000-000-0000	Career and Technical Education	\$234,171	\$243,290	\$243,290
	Total Revenues	\$234,171	\$243,290	\$243,290
EXPENDITURES AND OTHER USES OF FUNDS				
590-1300-632018-000-000-000-0000	Instructional Services	\$11,709	\$10,306	\$10,306
590-1300-653038-000-000-000-0000	Web Based Access License	0	19,200	19,200
590-1300-661020-000-000-000-0000	Vocational Supplies	10,626	39,519	27,995
590-1300-661510-000-000-000-0000	Technology Related Supplies	72,685	8,557	8,557
590-1300-673952-000-000-000-0000	Other Equipment-HVAC	0	7,750	7,750
590-1390-611501-000-000-000-0000	Paraprofessional	49,170	49,657	50,329
590-2122-613080-000-000-000-0000	Extra Work-Guidance Counselor	8,008	8,008	8,008
590-2235-658201-000-000-000-0000	Travel-Employee	6,578	10,000	10,000
590-2235-658253-000-000-000-0000	Travel-Out of State	18,225	25,500	25,500
590-2310-633310-000-000-000-0000	Financial Audit Fees	65	0	0
590-xxxx-621000-000-000-000-0000	Group Insurance Expense	25,878	25,878	25,878
590-xxxx-622500-000-000-000-0000	Medicare Part A Expense	771	767	795
590-xxxx-623101-000-000-000-0000	Teachers' Retirement	14,677	15,397	15,223
590-xxxx-626001-000-000-000-0000	Workers' Compensation Insurance	221	230	233
175 - Jobs for Amercia's Graduates				
590-1490-611272-000-175-000-0000	JAG Teacher	13,299	13,988	17,205
590-1490-621000-000-175-000-0000	Group Insurance Expense	2,020	4,556	5,520
590-1490-622500-000-175-000-0000	Medicare Part A Expense	186	186	249
590-1490-623101-000-175-000-0000	Teachers' Retirement	0	3,735	4,473
590-1490-626001-000-175-000-0000	Workers' Compensation Insurance	53	56	69
590-2235-658201-000-175-000-0000	Travel-Employee	0	0	3,000
590-2235-658253-000-175-000-0000	Travel-Out of State	0	0	3,000
	Total Expenditures	\$234,171	\$243,290	\$243,290

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2019/2020

8(g) Block Grant

The 8(g) Block Grant Fund was established to monitor expenditures of 8(g) monies made available in the 1990/1991 fiscal year by the Louisiana Board of Elementary and Secondary Education (BESE). These funds can only be used to implement programs recommended by the Department of Education and approved by BESE.

In fiscal year 2018/2019, the district was awarded 8(g) Block Grant funding for Formula Transition-Believe and Prepare. The purpose of the program is to support the design and implementation of competency-based teacher preparation programs that include, at minimum, a full-year residency experience for aspiring teachers.

Due to the uncertainty of funding, no estimate for fiscal year 2019/2020 has been made.

Terrebonne Parish School Board
 Special Revenue Funds
 8(g) Block Grant
 Fiscal Year 2019/2020

610

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
REVENUE AND OTHER SOURCES OF FUNDS				
610-0000-532200-000-163-000-00-000-0000	Education Support Fund	\$0	\$1,500	\$0
	Total Revenues	\$0	\$1,500	\$0
EXPENDITURES AND OTHER USES OF FUNDS				
163 - Believe and Prepare				
610-2231-689509-000-163-000-23-000-0000	Non-Public Attendee Stipend	\$0	\$1,500	\$0
	Total Expenditures	\$0	\$1,500	\$0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2019/2020

8(g) Preschool Student Enhancement Block Grant

The 8(g) Student Enhancement Block Grant Program supports roughly 3,000 at-risk preschool students to attend pre-k programs each year through the Louisiana Education Quality Support Fund, administered by the Board of Elementary and Secondary Education. The program 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 2019/2020 is estimated to be \$215,204.

Terrebonne Parish School Board
Special Revenue Funds
8(g) Preschool Student Enhancement Block Grant
Fiscal Year 2019/2020

630

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
REVENUE AND OTHER SOURCES OF FUNDS				
630-0000-532200-000-000-000-00-000-0000	Education Support Fund	\$212,630	\$215,204	\$215,204
	Total Revenues	\$212,630	\$215,204	\$215,204
EXPENDITURES AND OTHER USES OF FUNDS				
630-1530-611271-000-000-000-00-000-0000	Pre-Kindergarten Teacher	\$90,603	\$91,237	\$91,581
630-1530-611501-000-000-000-00-000-0000	Paraprofessional	39,379	40,302	40,533
630-1530-621000-000-000-000-xx-000-0000	Group Insurance Expense	45,954	46,441	46,627
630-1530-622500-000-000-000-00-000-0000	Medicare Part A Expense	1,571	1,579	1,586
630-1530-623101-000-000-000-xx-000-0000	Teachers' Retirement	34,603	35,120	34,350
630-1530-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	520	525	527
	Total Expenditures	\$212,630	\$215,204	\$215,204

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2019/2020

**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. In addition, in fiscal year 2017/2018 Terrebonne Parish School Board entered into a YouthBuild Program funded by START Corporation.

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 2019/2020 is estimated at \$240,920 (\$233,356 basic allocation and \$7,564 miscellaneous revenues received from testing fees).

Personnel Roster

Position	Revised Budget 2018/2019	Budget 2019/2020	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 2019/2020

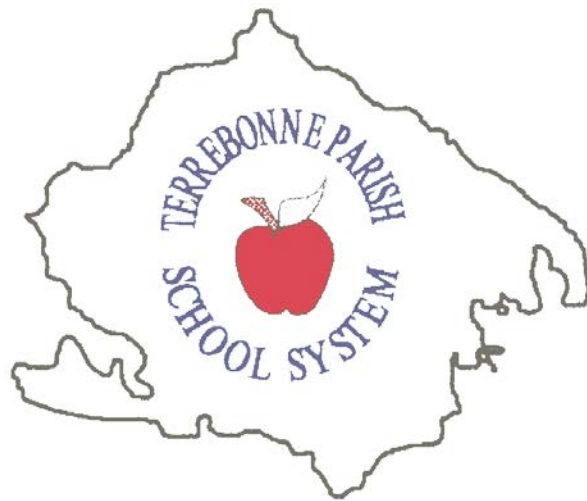
680

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
REVENUE AND OTHER SOURCES OF FUNDS				
680-0000-519600-000-710-000-00-000-0000	Miscellaneous Rev-Local Gov't	\$5,356	\$0	\$0
680-0000-519901-000-580-000-00-000-0000	Miscellaneous Rev-Test Fees	6,873	7,564	7,564
680-0000-532250-000-000-000-00-000-0000	Adult Education	236,743	233,356	233,356
	Total Revenues	\$248,972	\$240,920	\$240,920
EXPENDITURES AND OTHER USES OF FUNDS				
680-1600-611284-000-000-000-00-000-0000	Adult Education Teacher	\$23,813	\$42,270	\$42,371
680-1600-611501-000-000-000-00-000-0000	Paraprofessional	54,370	44,394	56,197
680-1600-612301-000-000-000-00-000-0000	Substitute Teacher	19,700	9,532	0
680-1600-612431-000-000-000-00-000-0000	Substitute Paraprofessional	1,356	0	0
680-1600-644230-000-000-000-00-000-0000	Copy Equipment Rental	1,873	3,900	3,900
680-1600-653038-000-000-000-00-000-0000	Web Based Access License	0	6,396	988
680-1600-661005-000-000-000-00-000-0000	Instructional Materials	2,829	2,000	1,000
680-1600-661510-000-000-000-00-000-0000	Technology Related Supplies	2,206	1,068	500
680-1600-661510-000-000-270-00-000-0000	Technology Related Supplies	1,445	0	0
680-2216-611363-000-000-000-00-000-0000	Coordinator-Special Area	40,158	34,239	34,239
680-2216-611501-000-000-000-00-000-0000	Paraprofessional	0	5,047	5,097
680-2216-658201-000-000-000-00-000-0000	Travel-Employee	735	500	500
680-2216-661050-000-000-000-00-000-0000	General Office Supplies	1,100	107	346
680-2236-658201-000-000-000-00-000-0000	Travel-Employee	1,519	0	0
680-2236-658253-000-000-000-00-000-0000	Travel-Out of State	3,677	0	0
680-2236-658201-000-000-000-00-230-0000	Travel-Employee	2,287	800	800
680-xxxx-621000-000-000-000-00-000-0000	Group Insurance Expense	42,822	45,076	49,669
680-xxxx-622000-000-000-000-00-000-0000	FICA	642	0	0
680-xxxx-622500-000-000-000-00-000-0000	Medicare Part A Expense	1,330	1,312	1,343
680-xxxx-623101-000-000-000-00-000-0000	Teachers' Retirement	34,325	36,174	35,855
680-xxxx-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	557	541	551
580 - Bayou Cane Adult Education Center				
680-1600-612216-000-580-000-00-000-0000	Seasonal Test Coordinator	4,580	4,500	4,500
680-1600-612217-000-580-000-00-000-0000	Seasonal Test Proctor	1,785	2,400	2,500
680-1600-622000-000-580-000-00-000-0000	FICA	395	434	434
680-1600-622500-000-580-000-00-000-0000	Medicare Part A Expense	92	102	102
680-1600-623101-000-580-000-00-000-0000	Teachers' Retirement	0	100	0

Terrebonne Parish School Board
Special Revenue Funds
State Adult Education
Fiscal Year 2019/2020

680

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
680-1600-626001-000-580-000-00-000-0000	Workers' Compensation Insurance	21	28	28
710 - START Corporation				
680-1600-612301-000-710-000-00-000-0000	Substitute Teacher	4,692	0	0
680-1600-622000-000-710-000-00-000-0000	FICA	204	0	0
680-1600-622500-000-710-000-00-000-0000	Medicare Part A Expense	68	0	0
680-1600-623101-000-710-000-00-000-0000	Teachers' Retirement	372	0	0
680-1600-626001-000-710-000-00-000-0000	Workers' Compensation Insurance	19	0	0
	Total Expenditures	\$248,972	\$240,920	\$240,920



Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2019/2020

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, the Library Allotment was funded through a transfer from 3/4 Cent Sales Tax Fund.

Beginning with fiscal year 2017/2018, the library allotment funding for each school will remain in the 3/4 Cent Sales Tax Fund. At that time, any remaining funds in the Library Allotment were transferred to the respective school's library allotment in the 3/4 Cent Sales Tax Fund.

Terrebonne Parish School Board
Special Revenue Funds
Library Allotment
Fiscal Year 2019/2020

730

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
EXPENDITURES AND OTHER USES OF FUNDS				
730-5200-693222-000-000-000-00-000-0000	Library Materials Transfer	\$92,435	\$0	\$0
	Total Expenditures	\$92,435	\$0	\$0
FUND BALANCE				
	Excess (Deficiency) of Revenues			
	and Other Sources of Funds	(92,435)	0	0
	Balance at Beginning of Year	92,435	0	0
	Balance at End of Year	\$0	\$0	\$0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2019/2020

Textbooks and Materials

The Textbooks and Materials Fund was established in fiscal year 1983/1984 to monitor expenditures of State textbook monies.

Funding for the Textbooks 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 2019/2020 fiscal year, funding will come from a support transfer from the General Operating Fund.

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

In addition to the transfer from the General Operating Fund, a State grant to fund non-public textbooks is included in this fund. The non-public textbook grant for 2019/2020 is estimated in the amount of \$95,560. This State grant must be completely expended by June 30 of each year.

Projected revenues for the 2019/2020 fiscal year are \$1,096,560, which includes a \$1,000,000 transfer from the General Operating Fund, the State grant for non-public school textbooks for \$95,560, and lost/damaged textbooks revenues of \$1,000. Projected expenditures are estimated to be \$1,030,000 and \$95,560 for public and non-public textbooks, respectively.

The estimated Fund Balance at June 30, 2020 is \$452,382.

Terrebonne Parish School Board
Special Revenue Fund
Textbooks and Materials
Fiscal Year 2019/2020

740

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
REVENUE AND OTHER SOURCES OF FUNDS				
740-0000-519400-000-000-000-000-0000	Textbook Sales and Rentals	\$2,537	\$1,000	\$1,000
740-0000-519990-000-240-000-00-000-0000	Other Miscellaneous	5,341	0	0
740-0000-532550-000-240-000-00-000-0000	Non-Public Textbooks	96,276	95,560	95,560
740-0000-552203-000-000-000-00-000-0000	Support Transfer From Fund 110	0	1,000,000	1,000,000
740-0000-552205-000-000-000-00-000-0000	Support Transfer From Fund 190	1,000,000	0	0
	Total Revenues	\$1,104,154	\$1,096,560	\$1,096,560
EXPENDITURES AND OTHER USES OF FUNDS				
740-1100-661005-000-000-000-00-000-0000	Instructional Materials	\$149,271	\$0	\$50,000
740-xxxx-664229-xxx-000-000-00-000-0000	Textbooks-Replacement	2,038,331	1,700,000	980,000
240 - Non-Public				
740-1100-664229-xxx-240-000-00-000-0000	Textbooks-Replacement	90,896	90,220	90,220
740-2310-631923-xxx-240-000-00-000-0000	Administrative Fee	0	5,340	5,340
740-5200-693305-xxx-240-000-00-000-0000	Indirect Cost-State Fund	5,380	0	0
710 - Grant-Non-Claimable Item				
740-1100-664229-xxx-710-000-00-000-0000	Textbooks-Replacement	5,341	0	0
	Total Expenditures	\$2,289,219	\$1,795,560	\$1,125,560
FUND BALANCE				
	Excess (Deficiency) of Revenues			
	and Other Sources of Funds	(1,185,065)	(699,000)	(29,000)
	Balance at Beginning of Year	2,365,447	1,180,382	481,382
	Balance at End of Year	\$1,180,382	\$481,382	\$452,382

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2019/2020

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 to IDEA: IDEA Part B, Early Intervening Services (EIS), and Non-Public School allocations. The Part B design and focus is to serve all children with disabilities. The 2019/2020 IDEA budget includes funds to supplement the Comprehensive Intervention Required (CIR) and Urgent Intervention Required (UIR) schools. These funds will provide training for Special Education teachers utilizing Tier I curriculum in CKLA, (K-2), Learn Zillion(K-5), Eureka Math, and Great Minds at the Comprehensive Intervention Required/Urgent Intervention Required schools.

The EIS services target regular education students and no longer have a mandated 15 percent of the allocation due to disproportionality. The EIS funds will supplement the Comprehensive Intervention Required/Urgent Intervention Required schools subgroup issues in Special Education and behavior to ensure these students are not identified as Special Education in the future. A Behavior Interventionist will be utilized to develop behavioral plans and support to eliminate future office referrals.

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 2019/2020 is estimated at \$4,433,431 which is comprised of IDEA Part B, \$3,857,216; Early Intervening Services, \$330,258; and Non-Public Schools, \$245,957.

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2019/2020

Personnel Roster			
Position	Revised Budget 2018/2019	Budget 2019/2020	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	7	(1)
Assistive Technologist Coordinator	1	1	0
Facilitator/Coordinator	8	8	0
Psychologist	2	11	9
504 Facilitator	0	1	1
Nurse	5	5	0
Occupational Therapist	2	2	0
Bus Attendant	19	19	0
Part-Time Paraprofessional	2	2	0
Instructional Interventionist	1	1	0
Part-Time Clerical	1	1	0
Instructional Coaches	6	0	(6)
Total Positions	66	69	3

Terrebonne Parish School Board
Special Revenue Funds
Special Education PL 101-476
Individuals with Disabilities Education Act (IDEA) Part B
Fiscal Year 2019/2020

750

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
REVENUE AND OTHER SOURCES OF FUNDS				
750-0000-545310-000-000-000-000-0000	IDEA Part B	\$4,341,924	\$5,314,603	\$4,433,431
	Total Revenues	\$4,341,924	\$5,314,603	\$4,433,431
EXPENDITURES AND OTHER USES OF FUNDS				
750-1210-613003-000-000-000-13-611-0000	Summer Program Paraprofessional	\$1,080	\$1,320	\$1,320
750-1210-613042-000-000-000-13-611-0000	Summer Program Teacher	3,150	1,848	1,848
750-1210-653038-000-000-000-24-611-0000	Web Based Access License	18,440	29,899	18,000
750-1210-658201-000-000-000-13-611-0000	Travel-Employee	185	300	300
750-1210-661005-000-000-000-11-611-0000	Instructional Materials	13,148	21,057	5,000
750-1210-661510-000-000-000-24-611-0000	Technology Related Supplies	20,213	135,000	10,000
750-1211-611517-000-000-000-11-611-0000	Part-Time Paraprofessional	0	14,400	14,400
750-2130-612425-000-000-000-51-611-0000	Substitute Health Nurse	1,521	0	0
750-2130-658201-000-000-000-51-611-0000	Travel-Employee	2,329	2,500	1,900
750-2130-661048-000-000-000-51-611-0000	Health Supplies	7,402	26,000	7,400
750-2134-611841-000-000-000-51-611-0000	Health Nurse	183,434	188,620	191,070
750-2134-613057-000-000-000-51-611-0000	Extra Work-Nurse	672	924	924
750-2140-611401-000-000-000-51-611-0000	Clerical/Secretarial	42,919	43,209	43,610
750-2140-611425-000-000-000-51-611-0000	Microfilm Clerk	21,298	21,805	21,905
750-2140-653032-000-000-000-21-611-0000	Cellular Telephone Expense	377	400	400
750-2140-655001-000-000-000-21-611-0000	Forms Printing	2,407	800	800
750-2140-658201-000-000-000-21-611-0000	Travel-Employee	6,199	7,000	5,000
750-2140-661041-000-000-000-21-611-0000	Assessment Supplies	29,045	39,500	9,000
750-2142-611325-000-000-000-21-611-0000	Psychologist	204,842	224,869	531,186
750-2142-613062-000-000-000-21-611-0000	Extra Work-Psychologist	324	0	0
750-2145-611331-000-000-000-21-611-0000	Educational Diagnostician	195,550	184,216	168,401
750-2145-611339-000-000-000-41-611-0000	Coordinator-Pupil Appraisal	49,961	50,880	50,981
750-2149-611323-xxx-000-000-21-611-0000	Social Worker	318,366	323,476	284,865
750-2150-643018-000-000-000-21-611-0000	Equipment Repair Service	430	1,000	500
750-2150-658201-000-000-000-21-611-0000	Travel-Employee	375	150	150
750-2153-611337-000-000-000-21-611-0000	Audiologist	21,964	22,581	22,637
750-2153-613064-000-000-000-21-611-0000	Extra Work-Audiologist	98	0	0
750-2154-613002-000-000-000-13-611-0000	Extra Work-Interpreter	20	0	0
750-2154-658201-000-000-000-13-611-0000	Travel-Employee	0	100	100

Terrebonne Parish School Board
Special Revenue Funds
Special Education PL 101-476
Individuals with Disabilities Education Act (IDEA) Part B
Fiscal Year 2019/2020

750

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
750-2160-658201-000-000-000-51-611-0000	Travel-Employee	525	1,000	700
750-2161-611321-000-000-000-51-611-0000	Occupational Therapist	84,947	84,514	84,703
750-2161-633143-000-000-000-51-611-0000	Occupational Therapy Fees	14,683	17,800	5,000
750-2166-633142-000-000-000-51-611-0000	Physical Therapy Fees	59,185	60,000	15,000
750-2170-611335-000-001-000-24-611-0000	Assistive Technologist	43,336	40,784	40,884
750-2170-658201-000-000-000-24-611-0000	Travel-Employee	1,228	1,000	500
750-2212-611112-000-000-000-41-611-0000	Supervisor-Special Education	53,146	54,722	53,722
750-2212-611363-000-000-000-41-611-0000	Coordinator-Special Area	93,461	81,381	81,464
750-2212-611373-000-000-000-11-611-0000	Facilitator-Special Area	284,619	278,448	280,772
750-2212-611401-000-000-000-51-611-0000	Clerical/Secretarial	69,395	73,639	74,062
750-2212-644230-000-000-000-51-611-0000	Copy Equipment Rental	4,884	8,000	2,500
750-2212-658201-000-000-000-11-611-0000	Travel-Employee	3,804	4,000	3,000
750-2212-658201-000-000-000-41-611-0000	Travel-Employee	3,586	3,350	2,000
750-2212-658253-000-000-000-41-611-0000	Travel-Out of State	2,389	4,000	2,000
750-2212-661050-000-000-000-51-611-0000	General Office Supplies	3,044	1,300	1,300
750-2212-661510-000-000-000-24-611-0000	Technology Related Supplies	5,896	26,250	3,000
750-2232-612301-000-000-000-23-611-0000	Substitute Teacher	178	0	0
750-2232-632012-000-000-000-23-611-0000	Consultant Services	9,042	8,100	8,100
750-2232-644123-000-000-000-23-611-0000	Building Rental	683	0	0
750-2232-658201-000-000-000-23-611-0000	Travel-Employee	4,970	5,000	5,000
750-2232-658253-000-000-000-23-611-0000	Travel-Out of State	4,795	8,000	5,000
750-2232-659015-000-000-000-23-611-0000	Certification Fee	300	0	0
750-2232-661045-000-000-000-23-611-0000	Professional Development Supplies	0	24,181	5,000
750-2259-611423-000-000-000-51-611-0000	Media Center Clerk	20,941	21,304	21,404
750-2310-633310-000-000-000-51-611-0000	Financial Audit Fees	1,285	1,340	1,340
750-2410-613077-000-000-000-13-611-0000	Summer Program Administration	3,319	1,089	1,089
750-2410-658201-000-000-000-13-611-0000	Travel-Employee	63	100	100
750-2620-653001-000-000-000-51-611-0000	Postage Expense	30	400	400
750-2730-612453-000-000-000-51-611-0000	Sub Special Ed Bus Attendant	31,240	15,000	15,000
750-2730-644234-000-000-000-51-611-0000	Equipment Rental	32,550	20,500	20,500
750-2730-651052-000-000-000-51-611-0000	Sp Ed Comm Based Instruction	1,488	1,800	1,800
750-2730-651061-000-000-000-51-611-0000	Student Transportation	6,079	6,000	3,400
750-2732-611541-000-000-000-51-611-0000	Special Education Bus Attendant	128,260	157,471	159,183
750-2732-613026-000-000-000-51-611-0000	Extra Work-SE Bus Attendant	4,815	2,500	2,500

Terrebonne Parish School Board
Special Revenue Funds
Special Education PL 101-476
Individuals with Disabilities Education Act (IDEA) Part B
Fiscal Year 2019/2020

750

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
750-2830-654035-000-000-000-51-611-0000	Advertising Expense	240	300	300
750-xxxx-621000-000-000-xxx-xx-xxx-0000	Group Insurance Expense	526,244	549,047	604,877
750-xxxx-622000-000-000-xxx-xx-xxx-0000	FICA	1,708	1,822	1,822
750-xxxx-622500-000-000-xxx-xx-xxx-0000	Medicare Part A Expense	23,466	24,868	28,428
750-xxxx-623101-000-000-xxx-xx-xxx-0000	Teachers' Retirement	423,014	429,055	470,181
750-xxxx-623300-000-000-xxx-xx-xxx-0000	LA School Empl Rtmt-LSERS	35,951	42,573	44,410
750-xxxx-626001-000-000-xxx-xx-xxx-0000	Workers' Compensation Insurance	14,134	15,451	16,441
750-5200-693301-000-000-000-00-000-0000	Indirect Cost-Federal Fund	383,114	477,869	398,637
Non-Public Allocation				
750-1210-658201-000-000-000-11-248-0000	Travel-Employee	53	100	50
750-1210-661005-000-000-000-11-248-0000	Instructional Materials	0	23,053	100
750-1214-611242-000-000-000-11-248-0000	Adaptive Physical Education Tchr.	15,379	20,600	22,122
750-1216-611247-888-000-000-11-248-0000	Sp. Ed. Non-Cat Preschool Teacher	11,105	15,522	24,363
750-1216-612301-000-000-000-11-248-0000	Substitute Teacher	0	1,930	0
750-2130-658201-000-000-000-51-248-0000	Travel-Employee	0	50	0
750-2140-658201-000-000-000-21-248-0000	Travel-Employee	57	150	50
750-2150-612417-000-000-000-21-248-0000	Substitute Speech Therapist	2,197	0	0
750-2150-658201-000-000-000-21-248-0000	Travel-Employee	361	0	0
750-2150-658201-000-000-000-51-248-0000	Travel-Employee	902	1,000	100
750-2150-661005-000-000-000-11-248-0000	Instructional Materials	0	12,576	150
750-2150-661052-000-000-000-51-248-0000	Other Materials and Supplies	0	12,911	100
750-2152-611301-000-000-000-51-248-0000	Speech Therapist/Pathologist	61,613	62,084	62,463
750-2152-611303-000-000-000-51-248-0000	Speech Therapist Assistant	20,500	20,540	20,580
750-2152-611329-000-000-000-21-248-0000	Qual Exam/Speech Pathologist	8,521	8,802	8,934
750-2152-613061-000-000-000-51-248-0000	Extra Work-Speech Therapist	1,848	0	0
750-2161-611321-000-000-000-51-248-0000	Occupational Therapist	1,414	5,447	5,457
750-2212-611363-000-000-000-41-248-0000	Coordinator-Special Area	12,849	25,896	25,916
750-2212-658201-000-000-000-11-248-0000	Travel-Employee	21	0	0
750-2212-661510-000-000-000-24-248-0000	Technology Related Supplies	10,515	20,300	296
750-2232-632012-000-000-000-23-248-0000	Consultant Services	0	20,000	1,000
750-2290-611363-000-000-000-11-248-0000	Coordinator-Special Area	6,922	0	0
750-xxxx-621000-xxx-000-000-xx-248-0000	Group Insurance Expense	36,691	40,159	34,781
750-xxxx-622500-xxx-000-000-11-248-0000	Medicare Part A Expense	1,755	1,924	2,054

Terrebonne Parish School Board
Special Revenue Funds
Special Education PL 101-476
Individuals with Disabilities Education Act (IDEA) Part B
Fiscal Year 2019/2020

750

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
750-xxxx-623101-xxx-000-000-11-248-0000	Teachers' Retirement	37,941	42,938	36,761
750-xxxx-626001-xxx-000-000-xx-248-0000	Workers' Compensation Insurance	564	643	680
Early Intervening Services				
750-1110-611248-000-000-000-11-335-0000	Instructional Interventionist	43,036	43,137	43,237
750-11xx-653038-000-000-000-24-335-0000	Web Based Access License	2,889	198,264	20,000
750-1110-661005-000-000-000-11-335-0000	Instructional Materials	2,356	60,487	25,000
750-2140-661041-000-000-000-21-335-0000	Assessment Supplies	13,069	71,500	20,000
750-2149-611323-012-000-000-21-335-0000	Social Worker	42,795	42,943	43,657
750-2211-658201-000-000-000-41-335-000	Travel-Employee	0	1,200	1,500
750-2211-661510-000-000-000-24-335-0000	Technology Related Supplies	0	59,070	6,366
750-2212-611373-000-000-000-11-335-0000	Facilitator-Special Area	0	0	43,887
750-2212-611427-000-000-000-51-335-0000	Part-Time Clerical	0	9,600	9,600
750-2212-612205-000-000-000-51-335-0000	Seasonal Clerical	4,607	3,600	3,600
750-2212-658201-000-000-000-21-335-0000	Travel-Employee	69	0	0
750-2212-661050-000-000-000-51-335-0000	General Office Supplies	130	39,358	8,000
750-2220-611357-000-000-000-23-335-0000	Instructional Coach	257,412	256,046	0
750-2220-613058-000-000-000-23-335-0000	Extra Work-Instructional Coach	0	3,000	0
750-2232-612301-000-000-000-23-335-0000	Substitute Teacher	0	1,000	1,000
750-2232-632012-000-000-000-23-335-0000	Consultant Services	13,042	14,850	34,000
750-2232-644123-000-000-000-23-335-0000	Building Rental	1,333	650	4,000
750-2232-658201-000-000-000-23-335-0000	Travel-Employee	1,221	1,200	1,500
750-2239-615052-000-000-000-23-335-0000	Stipend-In-Service Participant	0	1,500	1,500
750-2239-661045-000-000-000-23-335-0000	Professional Development Supplies	0	35,000	8,000
750-2290-611363-000-000-000-11-335-0000	Coordinator-Special Area	21,309	48,193	0
750-xxxx-621000-xxx-000-000-xx-335-0000	Group Insurance Expense	82,294	89,511	29,020
750-xxxx-622000-xxx-000-xxx-xx-335-0000	FICA	286	880	657
750-xxxx-622500-xxx-000-xxx-xx-335-0000	Medicare Part A Expense	5,015	5,640	1,999
750-xxxx-623101-xxx-000-xxx-xx-335-0000	Teachers' Retirement	86,592	93,899	23,163
750-xxxx-626001-xxx-000-xxx-xx-335-0000	Workers' Compensation Insurance	1,475	1,638	572
	Total Expenditures	\$4,341,924	\$5,314,603	\$4,433,431

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2019/2020

Individuals with Disabilities Education Act
Believe and Prepare Formula Transition

In fiscal year 2018/2019, the Believe and Prepare-Formula Transition Grant was received. 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.

Due to the uncertainty of funding, no estimate for fiscal year 2019/2020 has been made.

Terrebonne Parish School Board
Special Revenue Funds
Special Education PL 101-476
Believe and Prepare Formula Transition
Fiscal Year 2019/2020

750

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
REVENUE AND OTHER SOURCES OF FUNDS				
750-0000-545350-000-163-000-00-000-0000	Other Special Education Programs	\$0	\$1,500	\$0
	Total Revenues	\$0	\$1,500	\$0
EXPENDITURES AND OTHER USES OF FUNDS				
750-2232-615052-000-163-000-23-611-0000	Stipend-In-Service Participant	\$0	\$1,000	\$0
750-2232-689509-000-163-000-23-611-0000	Stipend-Non-Public Attendee	0	500	0
	Total Expenditures	\$0	\$1,500	\$0

Terrebonne Parish School Board
 Special Revenue Funds
 Fiscal Year 2019/2020

**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 Junior High who are at-risk of dropping out and assist them in transitioning into high school.

Funding for fiscal year 2019/2020 has been estimated at the prior year’s allocation of \$60,000.

Personnel Roster

Position	Revised Budget 2018/2019	Budget 2019/2020	Increase (Decrease)
JAG Teacher	1	1	0
Total Positions	1	1	0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2019/2020

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 2019/2020 has been made.

Terrebonne Parish School Board
 Special Revenue Funds
 Special Education PL 101-476
 Positive Behavior Intervention Support
 Fiscal Year 2019/2020

750

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
REVENUE AND OTHER SOURCES OF FUNDS				
750-0000-545350-000-227-000-00-000-0000	Other Special Education Programs	\$187	\$0	\$0
	Total Revenues	\$187	\$0	\$0
EXPENDITURES AND OTHER USES OF FUNDS				
750-2232-658201-000-227-000-00-000-0000	Travel-Employee	\$187	\$0	\$0
	Total Expenditures	\$187	\$0	\$0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2019/2020

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.

Due to the uncertainty of funding, no estimate for fiscal year 2019/2020 has been made.

Terrebonne Parish School Board
 Special Revenue Funds
 Special Education PL 101-476
 School Redesign
 Fiscal Year 2019/2020

750

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
REVENUE AND OTHER SOURCES OF FUNDS				
750-0000-545310-000-290-000-00-000-0000	IDEA-Part B	\$0	\$66,126	\$0
	Total Revenues	\$0	\$66,126	\$0
EXPENDITURES AND OTHER USES OF FUNDS				
750-1210-661005-000-290-000-00-000-0000	Instructional Materials	\$0	\$23,879	\$0
750-2232-632012-000-290-000-00-000-0000	Consultant Services	0	36,301	0
750-5200-693301-000-290-000-00-000-0000	Indirect Cost-Federal Fund	0	5,946	0
	Total Expenditures	\$0	\$66,126	\$0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2019/2020

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). In fiscal year 2015/2016 House Bill 1 (HB1) was also used to subsidize funding for High Cost Services.

Due to the uncertainty of funding, no estimate has been made for fiscal year 2019/2020.

Terrebonne Parish School Board
 Special Revenue Funds
 Special Education PL 101-476
 High Cost Services
 Fiscal Year 2019/2020

750

Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
REVENUE AND OTHER SOURCES OF FUNDS				
750-0000-545350-000-375-000-00-000-0000	Special Education-HCS	\$196,139	\$176,934	\$0
	Total Revenues	\$196,139	\$176,934	\$0
EXPENDITURES AND OTHER USES OF FUNDS				
375 - High Cost Services				
750-1211-611501-000-375-xxx-00-000-0000	Paraprofessional	\$107,556	\$106,348	\$0
750-1214-611242-000-375-xxx-00-000-0000	Adaptive Physical Ed Teacher	12,648	0	0
750-2732-611541-000-375-xxx-00-000-0000	Special Education Bus Attendant	1,123	0	0
750-xxxx-621000-000-375-xxx-00-000-0000	Group Insurance Expense	40,815	40,224	0
750-xxxx-622500-000-375-xxx-00-000-0000	Medicare Part A Expense	1,449	1,542	0
750-xxxx-623101-000-375-xxx-00-000-0000	Teachers' Retirement	31,699	28,395	0
750-xxxx-623300-000-375-xxx-00-000-0000	LA School Empl Rtmt-LSERS	327	0	0
750-xxxx-626001-000-375-xxx-00-000-0000	Workers' Compensation Insurance	522	425	0
	Total Expenditures	\$196,139	\$176,934	\$0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2019/2020

**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 Agency 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 Preschool, Head Start and Child Care Systems.

Funding for fiscal year 2019/2020 is estimated at \$140,845, which is comprised of Public in the amount of \$124,201, Non-Public in the amount of \$10,915, and Early Childhood Lead Agency in the amount of \$5,729.

Personnel Roster

Position	Revised Budget 2018/2019	Budget 2019/2020	Increase (Decrease)
School Psychologist	1	1	0
Speech Pathologist	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 2019/2020

760

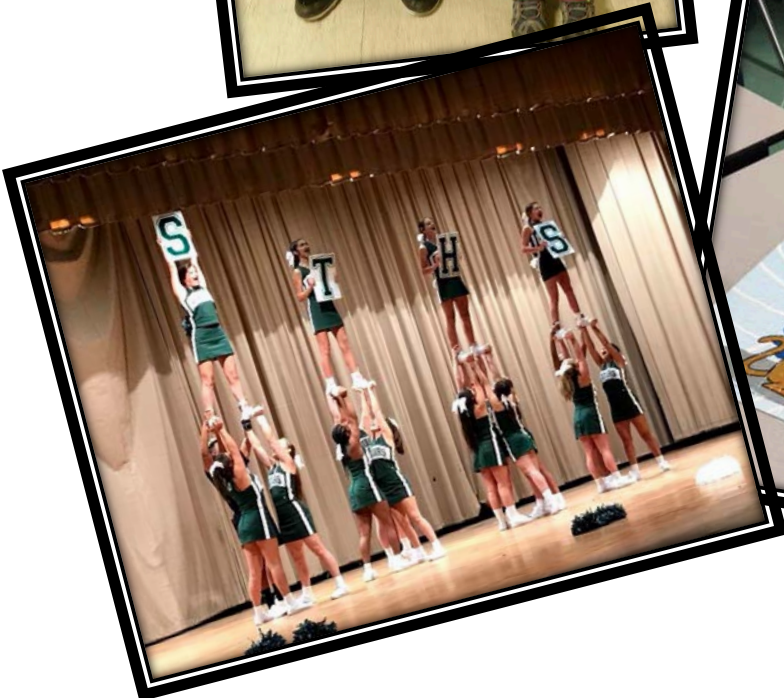
Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
REVENUE AND OTHER SOURCES OF FUNDS				
760-0000-545320-000-000-000-000-0000	IDEA-Preschool	\$155,019	\$147,510	\$135,116
760-0000-545320-000-250-000-00-000-0000	IDEA-Preschool EC Lead Agency	6,978	5,729	5,729
	Total Revenues	\$161,997	\$153,239	\$140,845
EXPENDITURES AND OTHER USES OF FUNDS				
760-1210-658201-000-000-000-11-619-0000	Travel-Employee	\$5	\$0	\$0
760-1210-661005-000-000-000-11-619-0000	Instructional Materials	5,514	7,944	5,758
760-1210-661510-000-000-000-24-619-0000	Technology Related Supplies	0	4,050	1,000
760-2142-611325-000-000-000-21-619-0000	Psychologist	37,261	26,330	26,389
760-2150-612417-000-000-000-21-619-0000	Substitute Speech Therapist	2,277	0	0
760-2150-658201-000-000-000-51-619-0000	Travel-Employee	3	10	10
760-2152-611329-000-000-000-21-619-0000	Qual Exam/Speech Pathologist	38,119	38,600	38,789
760-2152-612417-000-000-000-21-619-0000	Substitute Speech Therapist	0	1,476	0
760-2212-658201-000-000-000-21-619-0000	Travel-Employee	480	510	510
760-2232-623012-000-000-000-23-619-0000	Consultant Services	5,667	4,250	4,250
760-2232-644123-000-000-000-23-619-0000	Building Rental	1,083	650	650
760-2410-658201-000-000-000-21-619-0000	Travel-Employee	0	60	60
760-xxxx-621000-000-000-000-xx-xxx-0000	Group Insurance Expense	19,162	16,391	16,384
760-xxxx-622500-000-000-000-xx-xxx-0000	Medicare Part A Expense	1,030	892	875
760-xxxx-623101-000-000-000-xx-xxx-0000	Teachers' Retirement	20,736	17,730	17,115
760-xxxx-626001-000-000-000-xx-xxx-0000	Workers' Compensation Insurance	311	265	262
760-5200-693301-000-000-000-00-000-0000	Indirect Cost-Federal Fund	13,678	13,264	12,149
Non-Public Allocation				
750-1210-658201-000-000-000-11-248-0000	Travel-Employee	0	50	10
760-1210-661005-000-000-000-11-248-0000	Instructional Materials	0	4,188	100
760-1216-611247-000-000-000-11-248-0000	Sp. Ed. Non-Cat Preschool Teacher	6,502	7,481	7,628
760-21xx-658201-000-000-000-51-248-0000	Travel-Employee	1	0	0
760-xxxx-621000-000-000-000-xx-248-0000	Group Insurance Expense	1,458	1,987	1,790
760-xxxx-622500-000-000-000-xx-248-0000	Medicare Part A Expense	54	66	67
760-xxxx-623101-000-000-000-xx-248-0000	Teachers' Retirement	1,652	1,285	1,289
760-xxxx-626001-000-000-000-xx-248-0000	Workers' Compensation Insurance	26	31	31

Terrebonne Parish School Board
 Special Revenue Funds
 Special Education PL 101-476
 Individuals with Disabilities Education Act (IDEA) Preschool Grant
 Fiscal Year 2019/2020

760

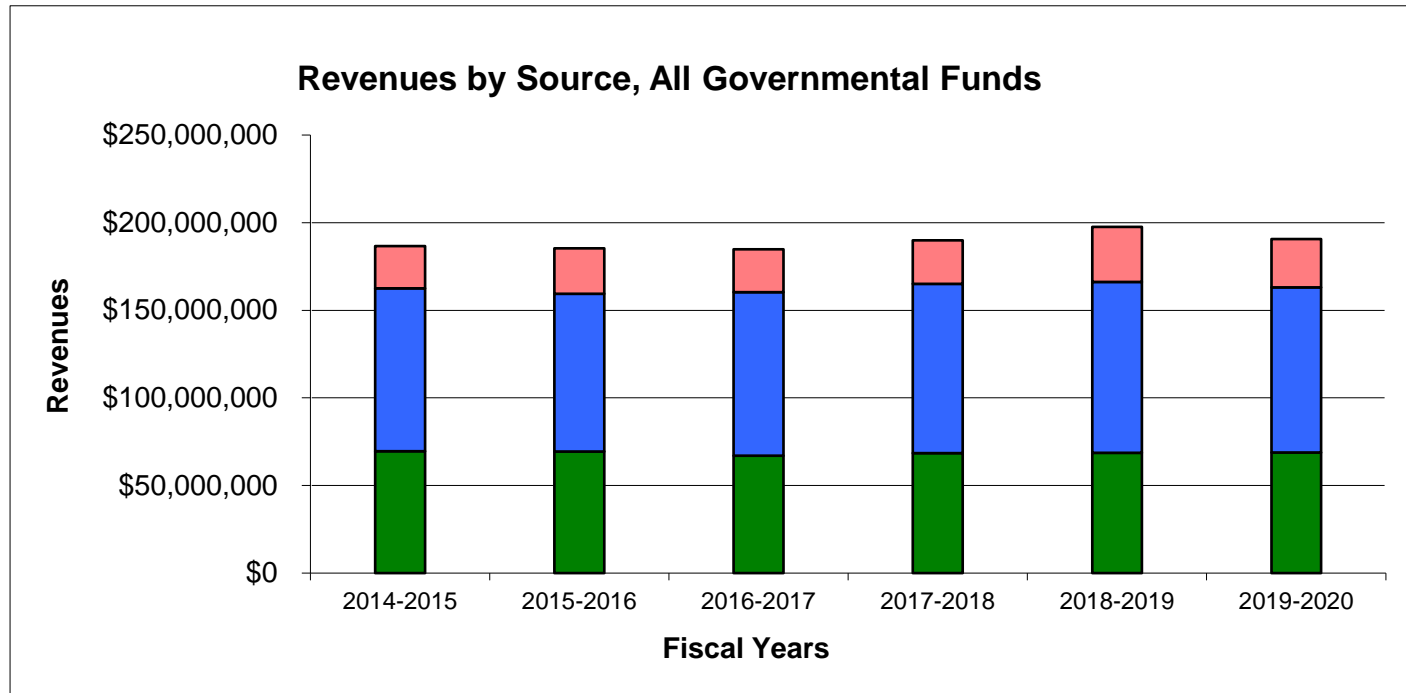
Account Number	Account Description	Actual 2017/2018	Revised Budget 2018/2019	Budget 2019/2020
250 - Early Childhood Lead Agency Program				
760-2214-611369-000-250-000-14-000-0000	Coordinator-Early Childhood	4,676	0	0
760-2234-653038-000-250-000-23-000-0000	Web Based Access License	0	150	150
760-xxxx-621000-000-250-000-14-000-0000	Group Insurance Expense	972	0	0
760-xxxx-622500-000-250-000-14-000-0000	Medicare Part A Expense	68	0	0
760-xxxx-623101-000-250-000-14-000-0000	Teachers' Retirement	1,244	0	0
760-xxxx-626001-000-250-000-14-000-0000	Workers' Compensation Insurance	18	0	0
760-5200-693301-000-250-000-00-000-0000	Indirect Cost-Federal Fund	0	515	515
250 - Early Childhood Lead Agency Program - Non-Public Allocation				
760-1530-661005-000-250-120-14-000-0000	Instructional Materials	0	4,914	4,914
760-2234-653038-000-250-120-23-000-0000	Web Based Access License	0	150	150
Total Expenditures		\$161,997	\$153,239	\$140,845

Informational Section



Terrebonne Parish School Board
Houma, LA

Revenues by Source, All Governmental Funds



	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Revised 2018-2019	Proposed 2019-2020
Local Sources	\$69,577,433	\$69,446,713	\$67,058,042	\$68,476,007	\$68,681,376	\$68,842,441
State Sources	92,893,599	89,873,506	93,308,098	96,512,270	97,436,413	94,240,459
Federal Sources	<u>24,240,475</u>	<u>25,972,547</u>	<u>24,475,111</u>	<u>24,841,890</u>	<u>31,448,962</u>	<u>27,523,724</u>
Total Revenues	<u>\$186,711,507</u>	<u>\$185,292,766</u>	<u>\$184,841,251</u>	<u>\$189,830,167</u>	<u>\$197,566,751</u>	<u>\$190,606,624</u>

Note: The computation includes the following funds: General Operating Fund, 1 Cent Sales Tax Fund, 1/2 Cent Sales Tax Fund, 3/4 Cent Sales Tax Fund, Child Nutrition Program Fund, and Special Revenue Funds.

Terrebonne Parish School Board
Houma, LA

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

	Actual <u>2015-2016</u>	Actual <u>2016-2017</u>	Actual <u>2017-2018</u>	Revised <u>2018-2019</u>	Proposed <u>2019-2020</u>
Salaries	\$97,400,574	\$96,440,880	\$94,615,424	\$98,476,006	\$98,221,577
Benefits	59,370,018	58,268,998	59,730,456	60,377,500	59,449,979
Services	12,014,330	12,631,058	8,395,428	11,174,246	10,417,304
Materials & Supplies	14,099,879	11,656,549	17,947,612	22,434,297	17,877,491
Property	368,676	376,145	354,376	1,332,319	728,999
Debt Service & Miscellaneous	503,366	294,765	288,402	357,120	301,270
Other Uses of Funds	<u>24,782,080</u>	<u>23,601,498</u>	<u>22,926,064</u>	<u>25,256,902</u>	<u>26,072,427</u>
Total Expenditures	<u>\$208,538,923</u>	<u>\$203,269,893</u>	<u>\$204,257,762</u>	<u>\$219,408,390</u>	<u>\$213,069,047</u>

⁽¹⁾ The computations include the following funds: General Operating Fund, 1 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 2015-2016	Actual 2016-2017	Actual 2017-2018	Revised 2018-2019	Proposed 2019-2020
Revenues					
Local Sources	\$69,446,713	\$67,058,042	\$68,476,007	\$68,681,376	\$68,842,441
State Sources	89,873,506	93,308,098	96,512,270	97,436,413	94,240,459
Federal Sources	<u>25,972,547</u>	<u>24,475,111</u>	<u>24,841,890</u>	<u>31,448,962</u>	<u>27,523,724</u>
Total Revenues	185,292,766	184,841,251	189,830,167	197,566,751	190,606,624
Expenditures					
Instructional					
Regular Programs	69,991,581	67,051,582	67,089,069	67,591,188	65,629,383
Special Education Programs	18,396,648	18,263,497	18,327,265	20,190,713	19,111,896
Career & Technical Education Programs	3,931,173	3,686,173	4,018,852	4,304,444	4,294,762
Other Instructional Programs	5,172,629	5,292,117	5,535,450	5,934,593	5,812,495
Special Programs	10,458,438	9,606,805	9,664,784	12,340,703	10,816,854
Adult /Continuing Education Programs	735,957	759,142	722,730	804,583	797,265
Support Services					
Pupil Support Services	11,209,024	11,093,365	11,343,707	12,339,546	12,405,703
Instructional Staff Services	10,762,434	10,441,872	10,782,918	13,165,905	11,742,926
General Administration	2,083,835	1,970,619	1,958,402	2,035,310	2,050,796
School Administration	10,128,369	10,093,087	10,423,355	10,550,195	10,229,734
Business Services	1,944,953	2,338,689	2,307,066	2,296,923	2,199,967
Plant Operation & Maintenance	14,312,583	14,035,582	14,426,527	14,797,123	15,201,118
Student Transportation Services	10,168,533	10,991,713	11,182,253	12,248,064	12,317,483
Central Services	2,051,455	2,174,476	1,988,695	2,167,120	2,063,002
Child Nutrition Program	11,547,795	11,295,828	11,418,750	13,243,078	12,183,841
Facility Acquisition & Construction Services	561,144	431,855	0	0	0
Debt Service	<u>300,292</u>	<u>141,992</u>	<u>141,875</u>	<u>142,000</u>	<u>139,395</u>
Total Expenditures	183,756,843	179,668,394	181,331,698	194,151,488	186,996,620
Other Financing Sources (Uses)					
Other Sources of Funds	21,728,242	19,697,909	18,790,682	17,406,677	18,345,822
Other Uses of Fund	<u>(24,782,080)</u>	<u>(23,601,498)</u>	<u>(22,926,064)</u>	<u>(25,256,902)</u>	<u>(26,072,427)</u>
Total Other Financing Sources (Uses)	(3,053,838)	(3,903,589)	(4,135,382)	(7,850,225)	(7,726,605)
Net Change in Fund Balance	(1,517,915)	1,269,268	4,363,087	(4,434,962)	(4,116,601)
Beginning Fund Balance	30,530,763	29,012,848	30,282,116	34,645,203	30,210,241
Ending Fund Balance	<u>\$29,012,848</u>	<u>\$30,282,116</u>	<u>\$34,645,203</u>	<u>\$30,210,241</u>	<u>\$26,093,640</u>

⁽¹⁾ This computation includes the following funds: General Operating Fund, 1 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 Trend by School Site
Actual Enrollment, October 1

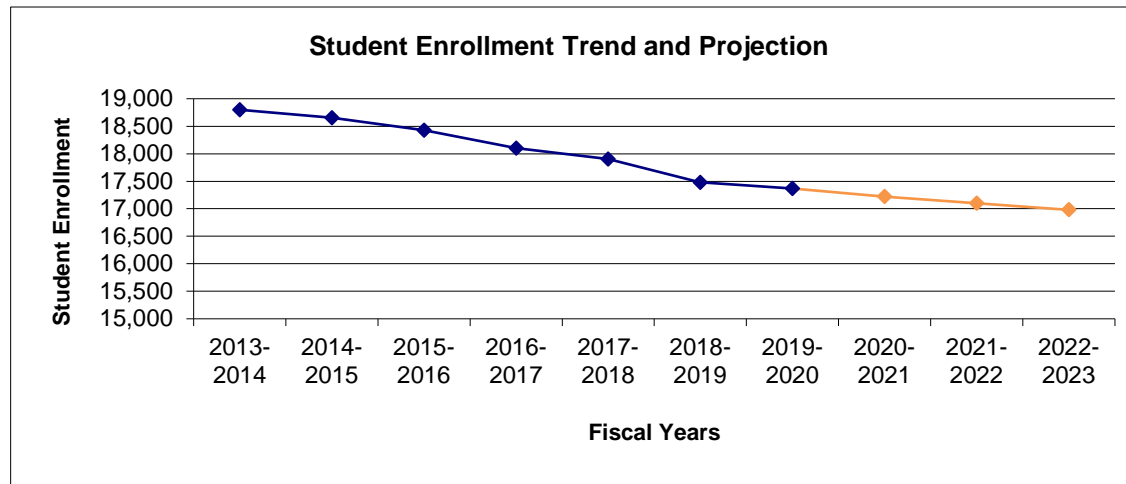
School	Grades	2014- 2015	2015- 2016	2016- 2017	2017- 2018	2018- 2019
Acadian Elementary	Pre-K - 4	841	800	791	773	753
Bayou Black Elementary	Pre-K - 6	197	190	203	191	187
Bourg Elementary	Pre-K - 4	515	488	472	460	448
Bourgeois, H. L. High	9-12	1460	1530	1507	1516	1456
Broadmoor Elementary	Pre-K - 6	632	659	621	636	621
Caldwell Middle	4-6	341	362	370	349	314
Coteau-Bayou Blue Elementary	Pre-K - 6	764	760	767	711	693
Dularge Elementary	Pre-K - 6	377	358	367	375	366
East Houma Elementary	Pre-K - 3	409	423	402	345	0
East Street Alternative*		0	0	0	0	0
Ellender Memorial High	9-12	987	1019	997	1012	964
Elysian Fields Middle	4-6	375	395	404	337	301
Evergreen Jr. High	7-8	762	693	710	744	730
Gibson Elementary	Pre-K - 6	219	221	210	182	169
Grand Caillou Elementary	Pre-K - 4	547	506	525	539	497
Grand Caillou Middle	5-8	337	348	348	374	397
Honduras Elementary	Pre-K - 4	274	260	250	308	321
Houma Jr. High	7-8	1081	1050	1035	660	727
Lacache Middle	5-8	372	369	379	365	367
Legion Park Elementary	Pre-K - 6	350	354	384	325	334
Lisa Park Elementary	Pre-K - 6	692	676	647	657	663
Montegut Elementary	Pre-K - 4	280	271	275	245	235
Montegut Middle	5-8	576	578	545	572	576
Mulberry Elementary	Pre-K - 6	947	924	944	930	895
Oaklawn Jr. High	7-8	464	430	420	444	452
Oakshire Elementary	Pre-K - 6	720	742	724	708	734
Pointe-Aux-Chenes Elementary	Pre-K - 4	160	152	141	132	135
School for Exceptional Children		30	35	36	37	33
Schriever Elementary	Pre-K - 3	626	603	539	508	491
South Terrebonne High	9-12	1029	1013	1009	1027	981
Southdown Elementary	Pre-K - 6	494	442	305	372	374
Terrebonne High	9-12	997	954	968	1303	1282
Upper Little Caillou Elementary	Pre-K - 4	570	574	556	530	521
Village East Elementary	Pre-K - 6	217	229	232	223	437
Terrebonne Head Start		12	22	18	17	27
Total Student Enrollment		18,654	18,430	18,101	17,907	17,481

*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	17,481
2019-2020	17,368
2020-2021	17,220
2021-2022	17,100
2022-2023	16,980



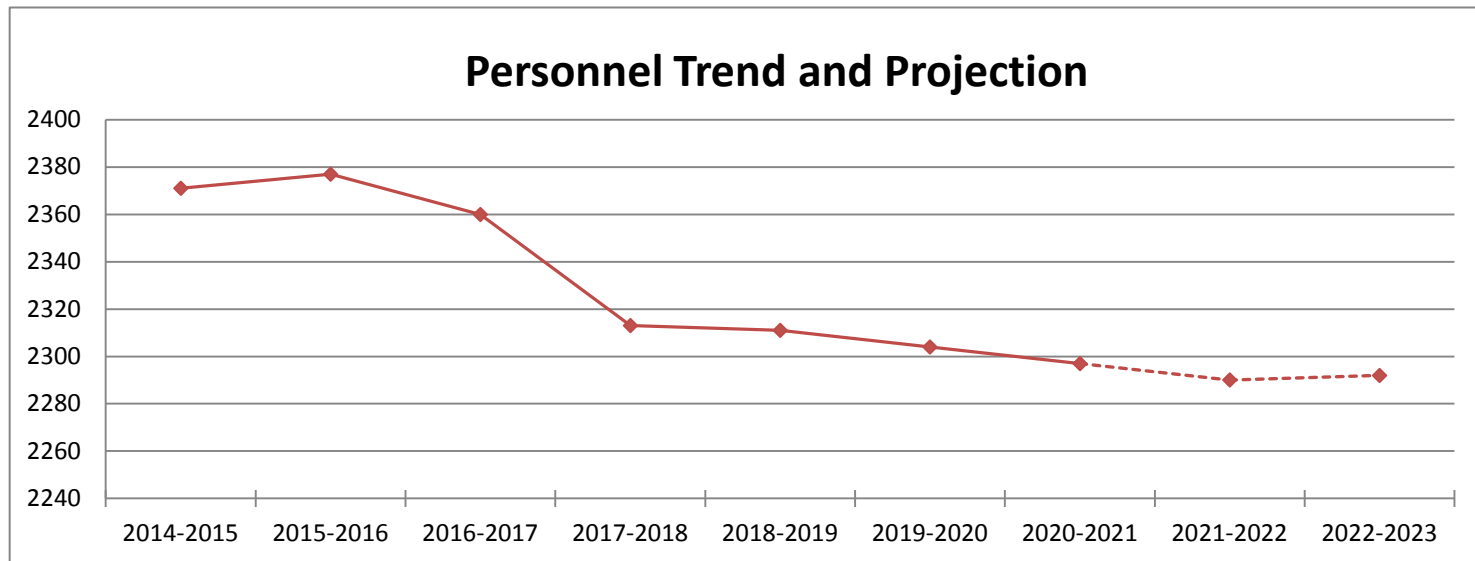
Enrollment projection for 2019-2020 is based on February 1, 2019 SIS data supplied by the Louisiana State Department of Education, including Pre-Kindergarten students

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
Houma, Louisiana

Personnel Trend and Projection

<u>Fiscal Year</u>	<u>Personnel Count</u>
2014-2015	2,371
2015-2016	2,377
2016-2017	2,360
2017-2018	2,313
2018-2019	2,311
2019-2020	2,304
2020-2021	2,297
2021-2022	2,290
2022-2023	2,292



Terrebonne Parish School Board
Personnel Resource Allocations

Employee Type	Actual				Current	Proposed
	2014- 2015	2015- 2016	2016- 2017	2017- 2018	2018- 2019	2019- 2020
Teacher	1186	1196	1178	1124	1101	1094
Librarian	32	32	33	33	32	31
Paraprofessional	204	198	198	197	206	205
Support Services	169	164	165	165	171	173
Instructional Support Services	77	76	74	75	77	80
General Administration	15	15	15	15	15	15
School Administration	116	122	121	126	125	125
Business Services	23	24	25	27	26	26
Operations & Maintenance of Plants	145	145	146	147	151	149
Student Transportation Services	183	183	183	183	187	187
Information Services	0	1	1	1	1	1
Personnel/Human Resources Services	7	7	7	6	6	6
Administrative Technology Services	9	9	9	9	9	9
Food Service Operations	205	205	205	205	204	203
Total Employees	2371	2377	2360	2313	2311	2304

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	111,860	6,974,203	62	48,824,394	436	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	8,152,216	72	55,443,075	489	63,595,291	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	112,086	8,780,433	78	55,733,558	497	64,513,991	576
2018-2019 ⁽²⁾	112,086	8,780,433	78	55,888,107	499	64,668,540	577
2019-2020 ⁽²⁾	111,021	8,471,892	76	56,446,988	508	64,918,880	585

⁽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
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	8,152,216
2015-2016	3.86	5.41	8,337,287
2016-2017	3.86	5.41	8,520,702
2017-2018	3.86	5.41	8,780,433
2018-2019	3.86	5.41	8,780,433
2019-2020	3.86	5.41	8,471,892

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

⁽²⁾ Fiscal Years 2018-2019 and 2019-2020 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

Year Ended December 31	Real Property	Movable Property	Other Property	Less: Tax Exempt Real Property	Total Assessed Value (in dollars)	Estimated Actual Taxable Value (in dollars)	Assessed Value as a Percentage of Actual Value
2011	507,468,020	351,744,320	86,500,310	175,348,725	770,363,925	7,765,643,573	12.18%
2012	550,626,415	344,464,845	94,723,300	179,113,825	810,700,735	8,181,589,650	12.10%
2013	564,671,350	386,160,935	94,103,740	179,942,475	864,993,550	8,597,534,693	12.15%
2014	576,858,590	404,430,195	92,273,080	180,091,915	893,469,950	8,833,879,520	12.15%
2015	589,570,570	409,476,187	88,125,070	180,524,711	906,647,116	8,978,047,227	12.11%
2016	619,132,990	392,532,493	92,385,220	181,538,770	922,511,933	9,177,754,067	12.11%
2017	627,673,115	411,970,803	93,400,050	181,919,325	951,124,643	9,396,803,370	12.06%
2018	632,867,070	404,117,903	92,711,940	181,469,945	948,226,968	9,393,637,813	12.03%
2019	631,167,822	402,986,945	92,837,772	180,023,872	946,968,667	9,307,438,748	12.04%

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 is assessed at 15%; public service properties excluding land is assessed at 25% of fair market value; land is assessed at 10%; commercial property is assessed at 15%.

Tax rates are per \$1,000 of net assessed value.

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
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	7,207,381	16,216,607	21,622,142	10,687,428
2018-2019	7,351,828	16,550,000	21,626,244	10,360,035
2019-2020	7,425,346	16,715,500	21,842,507	10,463,635

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
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>
	39,055,775	8,648,622	47,704,397

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, LA

American College Test (ACT) Composite Scores

	2013-2014		2014-2015		2015-2016		2016-2017		2017-2018	
	Number	Score	Number	Score	Number	Score	Number	Score	Number	Score
Terrebonne	1055	18.2	1011	19.2	1150	19.3	990	19.6	1162	19.0
Louisiana	39,773	19.2	39,813	19.4	48,692	19.5	41,132	19.6	43,696	19.3
Nation	1,845,787	21.0	1,924,436	21.0	2,090,342	20.8	2,030,038	21	1,914,817	20.8

⁽¹⁾ Information provided by www.act.org

Terrebonne Parish School Board
Houma, Louisiana

LEAP 2025 Test Scores - Percent Proficient (Basic and Above)

	2014*	2015***	2016	2017	2018	Change
Grade 4 English Language Arts						
Terrebonne Parish	80	74	76	78	77	-1
State of Louisiana	76	73	70	72	73	1

Grade 4 Math						
Terrebonne Parish	75	67	72	74	74	0
State of Louisiana	76	64	70	69	68	-1

Grade 4 Science						
Terrebonne Parish	72	70	77	74	field test	
State of Louisiana	68	67	69	67	NA	

Grade 4 Social Studies						
Terrebonne Parish	72	71	field test	59	58	-1
State of Louisiana	70	67	NA	50	52	2

Grade 8 English Language Arts						
State of Louisiana	66	70	77	71	72	1
Terrebonne Parish	65	70	81	79	76	-3

Grade 8 Math						
State of Louisiana	64	55	60	52	52	0
Terrebonne Parish	66	52	58	55	55	0

Grade 8 Science						
State of Louisiana	64	57	62	61	field test	
Terrebonne Parish	64	56	63	68	NA	

Grade 8 Social Studies						
State of Louisiana	65	59	field test	60	60	0
Terrebonne Parish	62	52	NA	64	63	-1

Terrebonne Parish School Board
Houma, Louisiana

LEAP 2025 HS English I- All Testers						
					2018**	
Terrebonne Parish					89	
State of Louisiana					73	

LEAP 2025 HS English II- All Testers						
	2014*	2015	2016	2017	2018**	Change
Terrebonne Parish	72	77	74	79	74	-5
State of Louisiana	72	72	69	68	70	2

EOC English III - All Testers						
	2014*	2015	2016	2017	2018	Change
Terrebonne Parish	65	67	79	84	83	-1
State of Louisiana	61	62	62	62	62	0

EOC Algebra I - All Testers						
	2014*	2015	2016	2017	2018**	Change
Terrebonne Parish	63	67	44	69	77	8
State of Louisiana	57	54	58	62	68	6

EOC Geometry-All Testers						
	2014*	2015	2016	2017	2018**	Change
Terrebonne Parish	55	77	82	79	86	7
State of Louisiana	55	59	57	56	64	8

EOC Biology I - All Testers						
	2014*	2015	2016	2017	2018	Change
Terrebonne Parish	58	59	61	69	65	-4
State of Louisiana	60	58	53	56	58	-2

EOC US History - All Testers						
	2014*	2015	2016	2017	2018**	Change
Terrebonne Parish	64	65	69	67	62	-5
State of Louisiana	63	65	66	62	61	-1

* Common Core State Standards Transition Year

** Change of test to LEAP 2025 HS

Terrebonne Parish School Board
Houma, LA

Advanced Placement Exam Results

	2013-2014		2014-2015		2015-2016		2016-2017		2017-2018	
	Number testing	% scoring 3+	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	701	21.1	514	17.1
Louisiana	15,114	30.1	17,509	31.2	25,459	33.6	19,193	34	19,793	37
Nation	4,176,200	21.6	4,478,936	20	4,704,980	20	4,957,931	22.8	5,090,324	24.9

Source: AP Annual Report to the Nation

Terrebonne Parish School Board
Houma, LA

Free and Reduced Student Trend

2015-2016		2016-2017		2017-2018*		2018-2019		2019-2020	
Free	Reduced	Free	Reduced	Free	Reduced	Free	Reduced	Free	Reduced
59.30%	7.07%	65.50%	5.90%	56.02%	3.06%	56.82%	2.74%	59.76%	2.68%

* The Free and Reduced Student population declined with the 2017/2018 school year because 24 schools are Community Eligibility Schools and applications are not collected.

Terrebonne Parish School Board
Houma, LA

Dropout Rates - Grades 9-12

<u>School Year</u>	<u>Terrebonne</u>	<u>Louisiana</u>
2011-2012	4.70%	4.70%
2012-2013	4.80%	4.70%
2013-2014	5.51%	4.48%
2014-2015	5.18%	4.27%
2015-2016	3.94%	4.23%
2016-2017	3.48%	3.88%
2017-2018	1.44%	3.66%

Source: Louisiana Department of Education

Terrebonne Parish School Board
Informational Section
Fiscal Year 2019/2020

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

APE – Adaptive Physical Education

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.

Terrebonne Parish School Board
Informational Section
Fiscal Year 2019/2020

CDF - Career Development Funds

CDL – Commercial Driver’s License

CECP – Coaches Education and Certification Program; Non-Faculty Coaches.

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.

CEP - Community Eligibility Provision

Certificates of Indebtedness – Borrowing by the Board against future anticipated tax revenues.

CFO – Chief Financial Officer

Child Nutrition – Activities of preparing and serving food to students and staff for breakfast and lunch.

CIR – Comprehensive Intervention Required

CKLA – Core Knowledge Language Arts

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.

CPA – Certified Public Accountant

CSR – Class-Size Reduction

CTE – Career and Technical Education

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

Terrebonne Parish School Board
Informational Section
Fiscal Year 2019/2020

DSS – Direct Student Services

EC – Early Childhood

EIS – Early Intervening Services

EL – English Learner

ELA – English Language Arts

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

ESEA – Elementary and Secondary Education Act

ESSA – Every Student Succeeds Act

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

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.

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Function – A system of classifying budget expenditures by function or department for which the object classification is acquired. Function classifications are (1) regular programs, (2) special education programs, (3) career and technical education programs, (4) other instructional programs, (5) special programs, (6) adult education and literacy programs, (7) pupil support services, (8) instructional staff services, (9) general administration, (10) school administration, (11) business services, (12) maintenance of plant, (13) student transportation, (14) central services, (15) community services, (16) food services, (16) facility acquisition and construction, (17) debt service, (18) other uses of funds.

Fund – A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources. (i.e.: General Fund, Special Revenue Fund)

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

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.

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.

HB1 – House Bill 1

HCS – High Cost Services

HiSET – High School Equivalency Test

HS – High School

HVAC – Heating, Ventilation, and Air Conditioning

IB – International Baccalaureate

IBC – Industry Based Credentials

IDEA – Individuals with Disabilities Education Act

IEP – Individualized Educational Program

IET – Integrated Education and Training

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Indirect Costs – The transfer of funds from federally assisted programs to the General Fund for those indirect costs which are not readily identifiable but are nevertheless incurred for the joint benefit of those activities and other activities and programs of the organization. (i.e.: Accounting, auditing, budgeting, payroll, personnel, data processing, purchasing, public relations, and risk management services.)

Instructional Sites – The location where a building or several buildings are used to teach students.

Instructional Staff Services – Activities associated with assisting the instructional staff with the content and the process of providing learning experiences for students. These activities include supervision of improvement of instruction, curriculum development, instructional staff, training, and educational media.

Interest – Money paid for the use of money that is borrowed, or interest earned on money that is deposited with the fiscal agent.

JAG – Jobs for America’s Graduates

LA4 – Louisiana Four-Year-Old Program

LASERS – Louisiana State Employees’ Retirement System

LAUGH – Louisiana Accounting and Uniform Governmental Handbook

LCTCS – Louisiana Community and Technical College System

LEA – Local Education Agency

LEAP – Louisiana Educational Assessment Program

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.

LSERS – Louisiana School Employees Retirement System

LSU – Louisiana State University

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

MFP – Minimum Foundation Program

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Mill – The thousandth part of a dollar used in calculating property taxes.

Millage – A sum or total number of mills.

MSP – Mathematics and Science Partnership

NBC – National Board Certified

NCLB – No Child Left Behind

NEED – National Energy Education Development

NIET – National Institute for Excellence in Teaching

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.

NSLP – National School Lunch Program

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.

OPEB – Other Postemployment Benefits

Other Instructional Programs – Activities that provide students in grades K-12 with learning experiences in school sponsored co-curricular activities, athletics, and driver education programs. These programs normally supplement the regular instructional program and include such activities as band, choir, speech, and remediation programs.

Other Purchased Services – Amounts paid for services rendered by organizations or people not on the payroll and separate from Purchased Professional Services and Purchased Property Services.

Other Sources of Funds – A number of receipts of governmental funds are not properly classified as revenues but still require budgetary or accounting control. (i.e.: transfer from another governmental fund.)

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.)

PARCC - Partnership for Assessment of Readiness for College and Careers

PBIS – Positive Behavior Intervention Support

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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

PLTW – Project Lead the Way

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.

Pupil Support Services – Activities designed to assess and improve the well being of students and to supplement the teaching process. These activities include child welfare and attendance services, guidance services, health services, psychological services, and speech pathology and audiology services.

Purchased Professional Services – Services which by their nature can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

Purchased Property Services – Services purchased to operate, repair, maintain, and rent property owned or used. These services are performed by persons other than school board employees.

QSCB – Qualified School Construction Bond

REC – Revenue Estimating Committee

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.

RS – Revised Statues

SACS – Southern Association of Colleges and Schools

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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.

SCA – Supplemental Course Academy

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

SIS – Student Information System

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

SSAE – Student Support and Academic Enrichment

State Revenue – A source of income that is received from the State of Louisiana.

STEM – Science, Technology, Engineering and Math

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.

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SWPBSP – Statewide Positive Behavior 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.

TOPS – Taylor Opportunity Program for Students. TOPS is a program of state scholarships for Louisiana residents who attend either one of the Louisiana Public Colleges and Universities, schools that are a part of the Louisiana Community and Technical College System, Louisiana approved Proprietary and Cosmetology Schools or institutions that are a part of the Louisiana Association of Independent Colleges and Universities.

Total Assessed Valuation – The sum of the taxable assessed property values and the homestead exempted property values.

TRSL – Teachers' Retirement System of Louisiana

UAL – Unfunded Accrued Liability

UIR – Urgent Intervention Required

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

WIC – Workforce Investment Council

WIOA – Workforce Innovation and Opportunity Act

