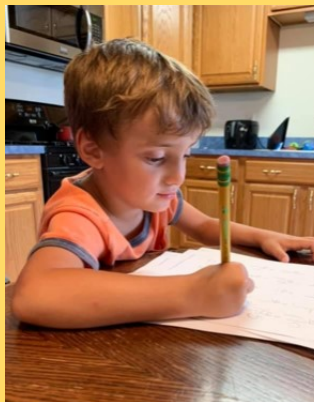


Terrebonne Parish School Board
Houma, Louisiana 70360
Annual Operating Budget
July 1, 2020 through June 30, 2021
www.tpsd.org



ANNUAL OPERATING BUDGET

of the

**TERREBONNE PARISH SCHOOL BOARD
Houma, Louisiana**

For the period July 1, 2020 through June 30, 2021

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

TERREBONNE PARISH SCHOOL BOARD
Houma, Louisiana
Annual Operating Budget
For the Period July 1, 2020 through June 30, 2021

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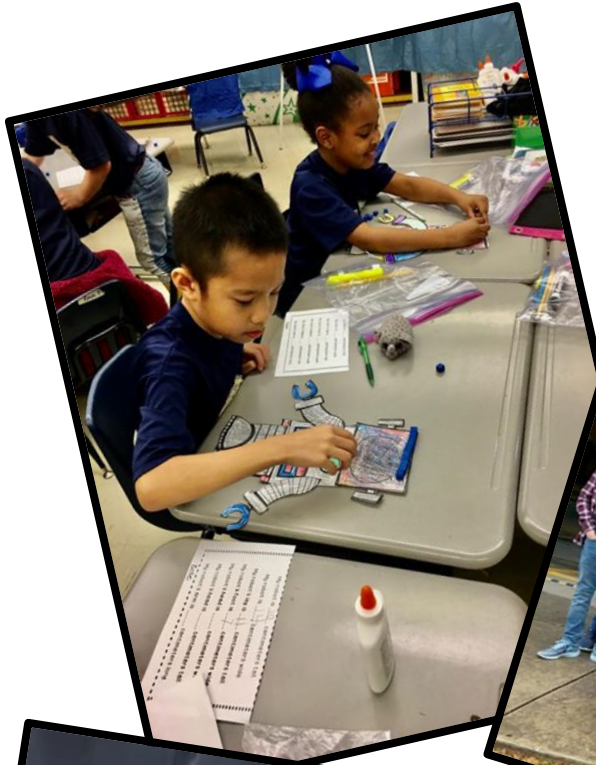
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Executive Summary



EXECUTIVE SUMMARY

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TERREBONNE

Parish School District

July 21, 2020

To the Citizens of
Terrebonne Parish, Louisiana:

The budget of the Terrebonne Parish School Board for fiscal year July 1, 2020 through June 30, 2021 is hereby submitted. The elected School Board members of Terrebonne Parish will be asked to approve this Operating Budget on September 1, 2020 at its regular School Board meeting.

A Public Hearing on the budget will be held on August 11, 2020 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 2020/2021 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 2020/2021
Financial	\$2,079,005
Instructional	\$139,013,259

Awards, Recognition, and Accomplishments

Terrebonne Parish School District remains a “B” school district, with a District Performance Score of 84.3 on the newly implemented rating scale, well above the state average of 77.1.

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

Twenty-two schools were recognized for increased student growth and progress, earning an “A” ranking in student progress: Acadian Elementary, Bayou Black Elementary, Bourg Elementary, Broadmoor Elementary, Caldwell Middle, Coteau-Bayou Blue Elementary, Dularge Elementary, Elysian Fields Middle, Gibson Elementary, Lacache Middle, Legion Park Middle, 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.

Schools with Pre-Kindergarten received a score based on the Early Childhood Performance Profile for 2019. Two schools received the label of Honor Roll Performance Rating of Excellence: Coteau-Bayou Blue Elementary and Upper Little Caillou Elementary.

Six schools received the title of Equity Honoree based on 2019 scores. This recognition includes schools that outperformed 90% of all other schools across the various student groups and were not listed as an Urgent Intervention Required (UIR). Schools recognized are H. L. Bourgeois High, Broadmoor Elementary, Dularge Elementary, Mulberry Elementary, South Terrebonne High, and Terrebonne High.

Students were also recognized for their accomplishments on state testing in two categories: earning the highest growth from 2018 to 2019 and having a perfect score on state

testing. Thirty-three students earned perfect scores in ELA, Math, Science, and/or Social Studies in 2019.

Twenty-three Terrebonne Parish students competed at the Louisiana State Science Fair. Two students earned the honor of representing Terrebonne Parish at the International Science Fair in 2020, advancing after winning at the parish and state levels.

During the 2019/2020 school year, five parish teams participated in the Lego Tournament at Nicholls State University. Those teams were from Oakshire Elementary, Legion Park Elementary, Bayou Black Elementary, Broadmoor Elementary, and Lacache Middle.

Top schools recognized in the 44th Annual Science and Engineering Fair were Terrebonne High and Houma Jr. High Schools.

Four schools placed in The Friends of the Library Annual Spelling Bee held at the Terrebonne Parish Library-Main Branch: Mulberry Elementary (1st place Level 1 and Level 2; 3rd place Level 1 and Level 2), Broadmoor Elementary (2nd place Level 1 and 3rd place Level 3), Grand Caillou Elementary (2nd place Level 2), and Lisa Park Elementary (2nd place Level 3).

There were several extra-curricular and co-curricular accomplishments during the 2019/2020 school year:

- H. L. Bourgeois High and Terrebonne High Marching Bands, both placed in the Top Ten Louisiana Showcase of Marching Bands (HLB – 7th place THS 9th place, also receiving best solo of the day).
- Terrebonne High and South Terrebonne High Schools Varsity football team advanced to the first round of the state playoffs.
- H. L. Bourgeois High School advanced to the regional round of the volleyball state playoffs with Terrebonne High and Ellender Memorial High Schools both advancing to the Bi-District round of the state playoffs.
- Grand Caillou Middle School advanced to the state playoffs, and South Terrebonne High School boys finished 13th overall in the State Championship for Cross Country.
- Several schools advanced in the playoffs in basketball: H. L. Bourgeois High School (boys) – quarterfinals of the state playoffs; South Terrebonne High School (boys and girls) – Bi-District round of the state playoffs; Ellender Memorial High School (boys) – regional round of the state playoffs and (girls) semi-final round of the state playoffs; and Terrebonne High School (girls) – regional round of the state playoffs.

Marilyn Schwartz, Administrator at Bayou Cane Adult Education, was named the Louisiana for Public Community and Adult Education Administrator of the Year.

Becky Breaux, Chief Financial Officer, was named Outstanding Louisiana School Business Official by the Louisiana Association of School Business Officials.

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
Austin, Myra	District Assessment & Accountability Administrator
Babin, Christopher	Network Systems Administrator
Brunet, Ramona	Executive Assistant to the Board
Cage, Margaret	Turnaround Specialist
Constrantiche, Curtis	Risk Manager
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
Moore, Jack	Risk Manager
Poencot, 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. Throughout the school year, remediation and/or academic assistance is provided for students that score below basic.

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.

In Louisiana, students in 11th grade 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.

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 84.3, up from 83.0. The overall state performance score in Louisiana for 2018/2019 was 77.1 (B). Terrebonne Parish District Performance Score is 7.2 points higher than the overall state performance score.

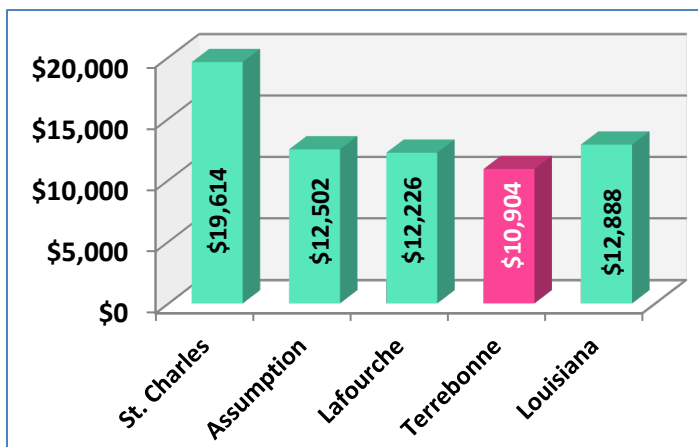
Per-Pupil Expenditures

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 2017/2018, 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 2017/2018, Terrebonne Parish School District ranked 61st out of 70 public school districts in Louisiana in per-pupil expenditures. Source: Louisiana Department of Education.



Budget Issues Facing the School District

In preparing the 2020/2021 fiscal year budget, the Superintendent and Management Staff reviewed many items that had the potential to affect the budget, including student needs, capital and maintenance needs, and staffing needs, as well as current local economic conditions and the future economic outlook of the area.

The economic base of Terrebonne Parish and the immediate area relies heavily on the oil and gas industry. The price of oil declined drastically in 2014, and that situation has continued, having a severe negative impact on the economy of the area. The immediate area lost an estimated 25,000 jobs that were related to the oilfield. This oil bust, in turn, affects sales tax collections, property tax collections, and the overall outlook for the community and the school district.

The negative economic issues afflicting Louisiana and Terrebonne Parish were further intensified by the COVID-19 pandemic, which affected the entire world in the late winter and spring of 2020. The pandemic caused a near entire shutdown of communities, states, and countries across the globe. Reduced global activity, travel, and economic activity have reduced the demand for energy, further reducing the price of oil. Crude oil futures briefly fell below \$0/barrel in April 2020, due to stay-at-home orders across the world, combined with a surplus of oil. Prices have recovered somewhat since then, however thousands of oilfield workers filed for unemployment in April and May, 2020, and several local oil companies have filed for bankruptcy.

- **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. The price of a barrel of oil

continued its decline with the COVID-19 shut-down, causing more employers to lay off employees.

- **Current State of Louisiana Economic Situation**

The Louisiana Revenue Estimating Conference (REC) met in January, but the revenue projections from that meeting were no longer realistic by March when the COVID-19 pandemic shut down most of Louisiana's economy following a stay-at-home order. Businesses closed and unemployment spiked, followed by a sharp decline in oil prices. That combination resulted in the REC estimating about \$1 billion less in revenues for Louisiana for the upcoming fiscal year than in the current fiscal year. (Source: The Advocate)

- **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 2020, 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 March, 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 July 21, 2020.

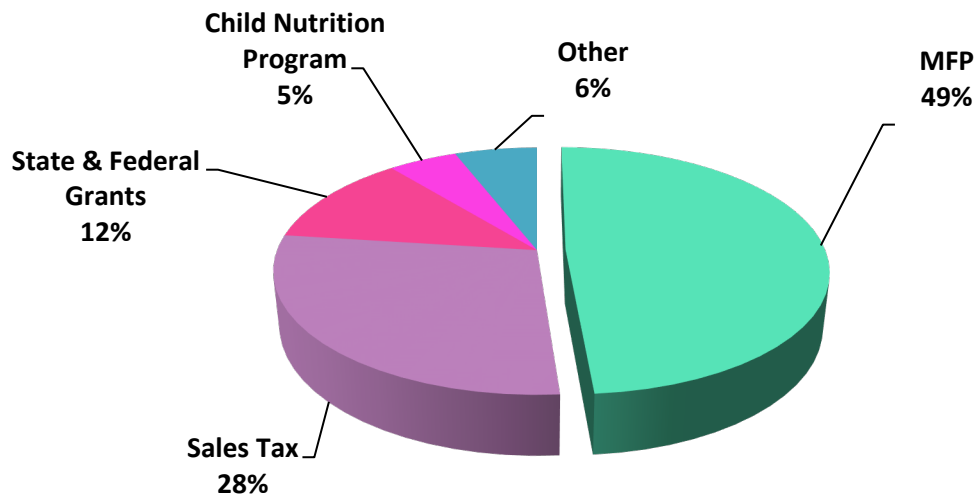
Board Member in-service meetings will be held July 27, 28, and 29 to inform Board Members of the specific contents of the budget.

A Public Hearing will be held on August 11, 2020 to allow the citizens of Terrebonne Parish to participate in the budget process.

The budget will be adopted on September 1, 2020.

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 (EL), 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 49% 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.

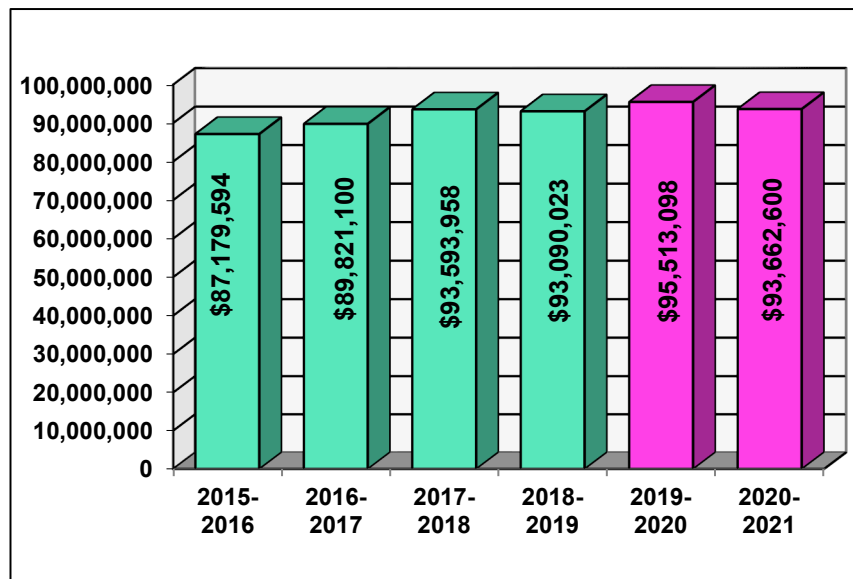
The formula was designed to award a growth factor of 2.75% to the base per-pupil allocation each year. However, in all fiscal years from 2009/2010 through 2012/2013, that growth factor was not included. In 2013/2014, the State Legislature funded an amount equal to the 2.75% growth factor. However, that 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 for 2017/2018 and 2018/2019 were also continuation formulas, 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 MFP for 2019/2020 was again budgeted at the same per-pupil rate as the previous year, without any increase in funding.

For fiscal year 2020/2021, the MFP formula was again submitted to the Legislature with a per-pupil increase of 1.375% included. The legislative session was interrupted by the COVID-19 shut-down, and the MFP formula was not approved by the legislature in its regular session. MFP revenues are budgeted equal to the 2019/2020 fiscal year, as adjusted for changes in local wealth and student enrollment.



Actual MFP revenue for the last four years as well as the revised budget for 2019/2020 and the original budget for 2020/2021 are shown in the graph.

Sales Tax Trends

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

The 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.

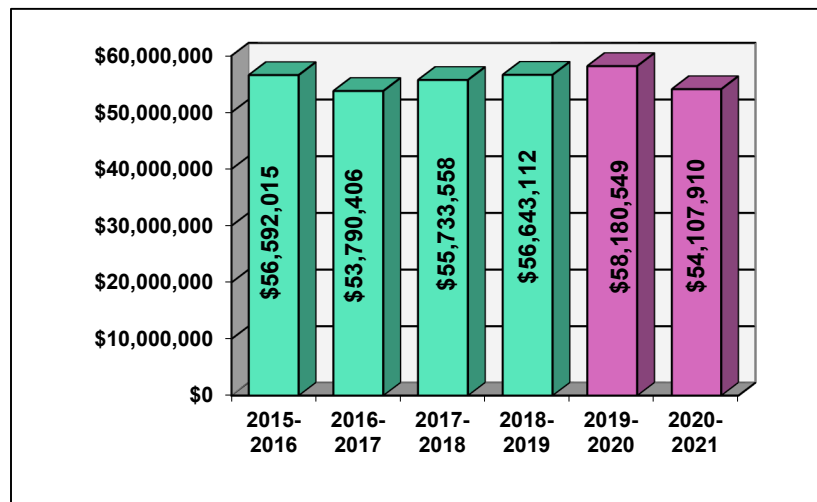
The 3/4 Cent Sales Tax, passed in 1975, is dedicated for salaries and benefits, plant operation and maintenance, and instructional programs.

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

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.

The combined actual revenue for the last four years and the budgeted revenues for 2019/2020 and 2020/2021 are shown in the graph.



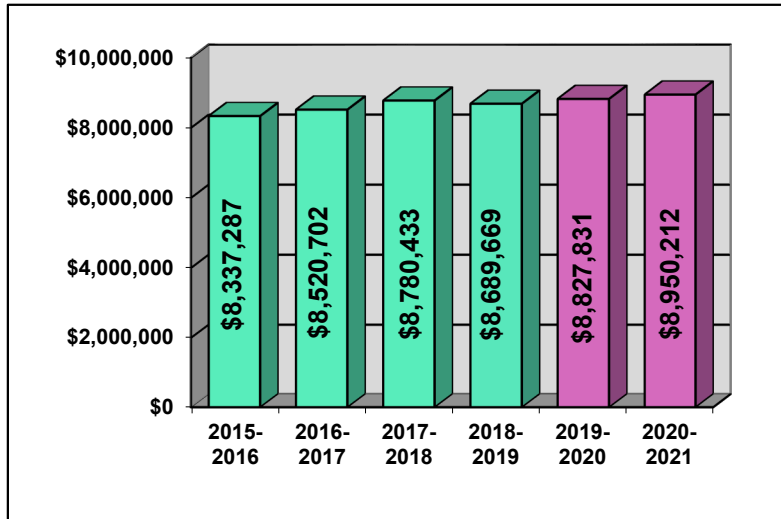
<u>Tax Year</u>	<u>Sales Tax Percentage</u>	<u>Total Collections</u>	<u>Increase/Decrease from Prior Year</u>
2015-2016	2.58%	\$56,592,015	2.07%
2016-2017	2.58%	\$53,790,406	-4.95%
2017-2018	2.58%	\$55,733,558	3.61%
2018-2019	2.58%	\$56,643,112	1.63%
2019-2020*	2.58%	\$58,180,549	2.71%
2020-2021*	2.58%	\$54,107,910	-7.00%

*2019-2020 and 2020-2021 collection amounts are budgeted amounts. The projection for 2020-2021 reflects a projected 7% decrease over the revised 2019-2020 collection amount, as per the Louisiana Legislative Auditor’s Report on the Effects of COVID-19 on Local Government Revenues issued May 7, 2020.

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 2019/2020 and the original budget for 2020/2021.

Terrebonne Parish School Board collects a total of 9.27 mills of property tax. This rate is the lowest of all school systems in Louisiana, and well below the average of 40.71 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>
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	\$8,689,669
2019-2020*	\$1,007,034,509	9.27	\$8,827,831
2020-2021*	\$1,010,489,382	9.27	\$8,950,212

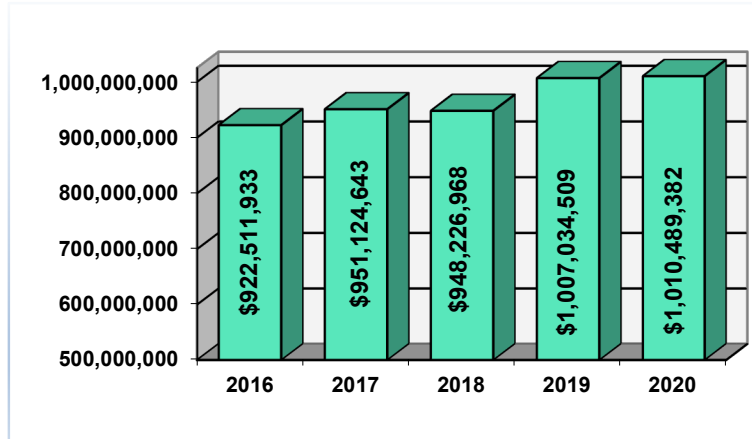
*2019-2020 and 2020-2021 collection amounts are budgeted amounts.

Tax Base and Rate Trends

The Terrebonne Parish Assessor’s Office reassesses property values once every four years. An assessment was completed in 2020.

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.



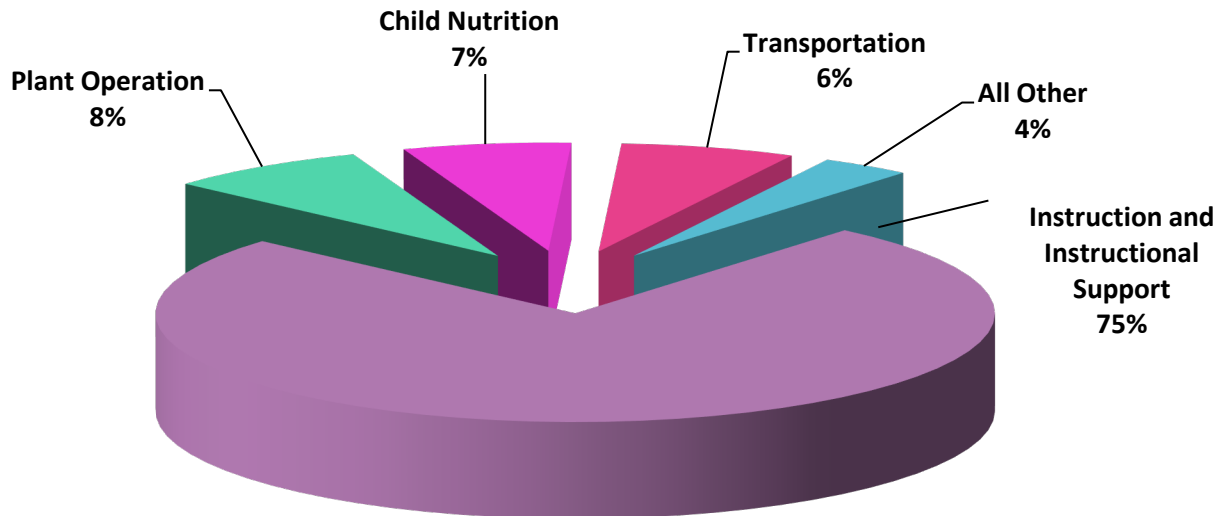
The graph illustrates assessed property values for the past four years and the current year.

Property in Terrebonne Parish was reassessed in 2020, with an estimated total reassessment of \$1,010,489,382.

Source: Terrebonne Parish Assessor.

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 each year, and in 2020/2021 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 2019-2020 revised budget, the 2020-2021 original budget, and projections for three ensuing years.

Funds included in this chart are: 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 all Special Revenue Funds.

	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Revised Budget 2019-2020	Original Budget 2020-2021	Projection 2021-2022	Projection 2022-2023	Projection 2023-2024
Revenues								
Local Sources	\$ 67,058,042	\$ 68,476,006	\$ 70,291,650	\$ 71,356,279	\$ 66,970,317	\$ 67,510,168	\$ 67,958,748	\$ 68,470,882
State Sources	93,308,098	96,512,270	96,031,840	100,722,418	98,806,158	100,385,362	100,926,884	100,221,703
Federal Sources	24,475,111	24,841,891	28,049,972	36,506,135	26,073,815	27,126,414	27,812,767	28,067,433
Total Revenues	184,841,251	189,830,167	194,373,462	208,584,832	191,850,290	195,021,944	196,698,399	196,760,018
Expenditures								
Salaries	96,440,880	94,615,424	95,222,618	100,543,549	96,151,045	100,340,659	99,879,111	101,473,229
Employee Benefits	58,268,998	59,730,457	60,918,866	61,129,949	59,261,383	61,395,505	60,877,345	61,143,837
Purchased Services	12,631,059	12,199,787	13,189,203	16,439,664	14,586,841	13,449,226	14,328,404	14,255,579
Supplies	11,656,548	14,143,253	14,566,933	19,123,524	13,593,095	13,582,917	14,436,996	14,761,263
Property	376,144	354,375	715,765	1,342,389	327,920	666,273	654,173	677,071
Debt Service & Miscellaneous	294,764	288,402	329,082	373,118	257,078	288,435	291,475	304,364
Total Expenditures	179,668,393	181,331,698	184,942,467	198,952,193	184,177,362	189,723,015	190,467,504	192,615,343
Other Sources of Funds	19,697,909	18,790,682	18,236,008	17,039,808	15,743,037	19,080,842	18,669,888	18,851,904
Other Uses of Funds	(23,601,498)	(22,926,064)	(24,964,276)	(31,059,456)	(25,833,404)	(24,746,631)	(24,665,099)	(24,601,713)
Total Other Sources (Uses)	(3,903,589)	(4,135,382)	(6,728,268)	(14,019,648)	(10,090,367)	(5,665,789)	(5,995,211)	(5,749,809)
Net Change in Fund Balance	1,269,269	4,363,087	2,702,727	(4,387,009)	(2,417,439)	(366,860)	235,684	(1,605,134)
Fund Balance								
Beginning	29,012,848	30,282,116	34,645,203	37,347,930	32,960,921	30,543,482	30,176,622	30,412,306
Ending Fund Balance								
Nonspendable	470,872	734,006	545,913	2,472,938	2,568,178	2,458,920	2,377,900	2,305,391
Restricted	11,922,375	13,167,427	14,853,133	16,113,909	13,566,515	13,474,449	13,340,613	10,746,610
Committed	397,689	406,795	236,795	266,795	296,795	326,795	356,795	386,795
Assigned	4,296,569	3,652,473	3,981,799	747,413	897,811	362,253	305,112	852,072
Unassigned	13,194,611	16,684,502	17,730,290	13,359,866	13,214,183	13,554,205	14,031,886	14,516,304
Total Ending Fund Balance	\$ 30,282,116	\$ 34,645,203	\$ 37,347,930	\$ 32,960,921	\$ 30,543,482	\$ 30,176,622	\$ 30,412,306	\$ 28,807,172

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 2016-2017	Actual 2017-2018	Actual 2018-2019	Revised Budget 2019-2020	Original Budget 2020-2021	Projection 2021-2022	Projection 2022-2023	Projection 2023-2024
Revenues								
Local Sources	\$ 18,812,027	\$ 18,279,702	\$ 19,250,068	\$ 19,154,018	\$ 18,723,397	\$ 18,743,162	\$ 18,799,764	\$ 18,807,226
State Sources	89,773,740	92,553,738	92,099,823	94,378,171	93,097,007	94,762,338	95,433,622	94,822,746
Federal Sources	0	0	544,887	0	0	0	0	0
Total Revenues	108,585,767	110,833,440	111,894,778	113,532,189	111,820,404	113,505,500	114,233,386	113,629,972
Expenditures								
Salaries	63,945,670	62,677,302	61,675,666	63,794,018	63,549,933	66,191,980	66,324,364	66,202,714
Employee Benefits	45,932,526	47,019,190	47,649,960	46,697,529	46,641,334	47,308,828	47,345,896	47,254,926
Purchased Services	7,237,590	7,279,070	7,326,992	7,957,711	8,138,847	7,899,642	8,122,664	7,927,384
Supplies	4,862,550	5,225,759	5,074,556	4,879,550	4,846,700	5,004,658	5,027,624	5,050,229
Property	172,000	28,219	32,896	175,345	0	0	0	0
Debt Service & Miscellaneous	26,238	32,503	96,111	29,925	28,575	31,975	32,400	33,000
Total Expenditures	122,176,574	122,262,043	121,856,181	123,534,078	123,205,389	126,437,083	126,852,948	126,468,253
Other Sources of Funds	17,712,491	17,293,088	16,861,030	15,683,165	14,409,255	17,224,581	17,114,775	17,245,682
Other Uses of Funds	(2,248,424)	(2,357,422)	(6,059,030)	(10,063,681)	(3,169,953)	(3,952,976)	(4,017,532)	(3,922,983)
Total Other Sources (Uses)	15,464,067	14,935,666	10,802,000	5,619,484	11,239,302	13,271,605	13,097,243	13,322,699
Net Change in Fund Balance	1,873,260	3,507,063	840,597	(4,382,405)	(145,683)	340,022	477,681	484,418
Fund Balance								
Beginning	11,521,351	13,394,611	16,901,674	17,742,271	13,359,866	13,214,183	13,554,205	14,031,886
Ending Fund Balance								
Nonspendable	0	17,172	11,981	0	0	0	0	0
Committed	200,000	200,000	0	0	0	0	0	0
Assigned	0	0	0	0	0	0	0	0
Unassigned	13,194,611	16,684,502	17,730,290	13,359,866	13,214,183	13,554,205	14,031,886	14,516,304
Total Ending Fund Balance	\$ 13,394,611	\$ 16,901,674	\$ 17,742,271	\$ 13,359,866	\$ 13,214,183	\$ 13,554,205	\$ 14,031,886	\$ 14,516,304

- 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 slight 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 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 the Superintendent and 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 2016-2017	Actual 2017-2018	Actual 2018-2019	Revised Budget 2019-2020	Original Budget 2020-2021	Projection 2021-2022	Projection 2022-2023	Projection 2023-2024
Revenues								
Local Sources	\$ 632,220	\$ 611,223	\$ 599,456	\$ 690,280	\$ 544,000	\$ 691,662	\$ 692,353	\$ 690,772
State Sources	145,314	145,314	135,834	134,830	134,830	140,709	140,850	140,822
Federal Sources	<u>8,852,811</u>	<u>8,627,778</u>	<u>8,572,404</u>	<u>8,844,365</u>	<u>8,879,792</u>	<u>8,779,629</u>	<u>8,788,409</u>	<u>8,790,207</u>
Total Revenues	9,630,345	9,384,315	9,307,694	9,669,475	9,558,622	9,612,000	9,621,612	9,621,801
Expenditures								
Salaries	2,644,007	2,629,779	2,622,664	2,805,910	2,807,305	2,798,743	2,800,844	2,807,900
Employee Benefits	1,949,858	2,230,426	1,910,275	1,931,766	1,937,073	2,011,014	2,012,524	2,011,992
Purchased Services	523,264	471,795	589,239	851,993	886,243	821,480	823,123	845,913
Supplies	3,819,673	3,629,874	3,452,893	4,143,293	3,971,793	3,885,009	3,865,584	3,822,656
Property	151,390	247,381	482,113	978,800	194,750	561,273	555,670	562,071
Total Expenditures	9,088,192	9,209,255	9,057,184	10,711,762	9,797,164	10,077,519	10,057,745	10,050,532
Other Sources of Funds	398,106	405,159	374,978	356,643	333,782	356,261	355,113	356,222
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)	398,106	405,159	374,978	356,643	333,782	356,261	355,113	356,222
Net Change in Fund Balance	940,259	580,219	625,488	(685,644)	95,240	(109,258)	(81,020)	(72,509)
Fund Balance								
Beginning	1,012,616	1,952,875	2,533,094	3,158,582	2,472,938	2,568,178	2,458,920	2,377,900
Ending Fund Balance								
Nonspendable	470,872	362,340	323,971	2,472,938	2,568,178	2,458,920	2,377,900	2,305,391
Assigned	<u>1,482,003</u>	<u>2,170,754</u>	<u>2,834,611</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Ending Fund Balance	<u>\$ 1,952,875</u>	<u>\$ 2,533,094</u>	<u>\$ 3,158,582</u>	<u>\$ 2,472,938</u>	<u>\$ 2,568,178</u>	<u>\$ 2,458,920</u>	<u>\$ 2,377,900</u>	<u>\$ 2,305,391</u>

- Revenue from the Federal Reimbursement through the National School Lunch Program is projected to increase slightly in 2020-2021.
- 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-eight schools will serve breakfast and lunch under the Community Eligibility Provision (CEP), an increase of four schools. This is Terrebonne Parish School District's fifth year of participation in this program.

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 2016-2017	Actual 2017-2018	Actual 2018-2019	Revised Budget 2019-2020	Original Budget 2020-2021	Projection 2021-2022	Projection 2022-2023	Projection 2023-2024
Revenues								
Local Sources	\$ 20,954,824	\$ 21,929,429	\$ 22,137,842	\$ 22,751,114	\$ 21,068,444	\$ 21,245,952	\$ 21,322,824	\$ 21,482,332
Total Revenues	20,954,824	21,929,429	22,137,842	22,751,114	21,068,444	21,245,952	21,322,824	21,482,332
Expenditures								
Salaries	11,918,775	11,588,608	13,230,142	11,679,830	11,895,921	11,888,972	11,920,882	12,018,208
Employee Benefits	3,224,339	3,246,012	3,742,062	3,222,400	3,251,256	3,242,801	3,255,716	3,336,792
Purchased Services	1,482,545	913,641	1,479,777	1,571,532	899,075	1,189,207	1,427,642	1,484,228
Supplies	101,552	783,640	768,215	776,020	40,600	145,000	225,000	422,000
Property	42,286	47,837	178,813	50,000	50,000	75,000	68,700	82,000
Debt Service & Miscellaneous	144,817	144,500	137,807	142,620	133,988	131,822	130,224	142,400
Total Expenditures	16,914,314	16,724,238	19,536,816	17,442,402	16,270,840	16,672,802	17,028,164	17,485,628
Other Sources of Funds	0	0	0	0	0	0	0	0
Other Uses of Funds	(4,054,941)	(4,187,154)	(4,115,949)	(4,169,672)	(6,755,196)	(4,200,000)	(4,200,000)	(4,200,000)
Total Other Sources (Uses)	(4,054,941)	(4,187,154)	(4,115,949)	(4,169,672)	(6,755,196)	(4,200,000)	(4,200,000)	(4,200,000)
Net Change in Fund Balance	(14,431)	1,018,037	(1,514,923)	1,139,040	(1,957,592)	373,150	94,660	(203,296)
Fund Balance								
Beginning	6,683,414	6,668,983	7,687,020	6,172,097	7,311,137	5,353,545	5,726,695	5,821,355
Ending Fund Balance								
Nonspendable	0	354,494	155,342	0	0	0	0	0
Restricted	6,668,983	7,332,526	6,016,755	7,311,137	5,353,545	5,726,695	5,821,355	5,618,059
Total Ending Fund Balance	\$ 6,668,983	\$ 7,687,020	\$ 6,172,097	\$ 7,311,137	\$ 5,353,545	\$ 5,726,695	\$ 5,821,355	\$ 5,618,059

- Revenues from the collection of the 1 Cent Sales Tax are budgeted to decrease approximately 7% from the 2019-2020 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 2016-2017	Actual 2017-2018	Actual 2018-2019	Revised Budget 2019-2020	Original Budget 2020-2021	Projection 2021-2022	Projection 2022-2023	Projection 2023-2024
Revenues								
Local Sources	\$ 10,211,535	\$ 10,713,160	\$ 11,006,120	\$ 11,319,279	\$ 10,533,229	\$ 10,663,982	\$ 10,744,262	\$ 11,006,562
Total Revenues	10,211,535	10,713,160	11,006,120	11,319,279	10,533,229	10,663,982	10,744,262	11,006,562
Expenditures								
Salaries	7,201,207	6,979,516	6,911,312	8,745,929	7,054,650	7,114,139	7,117,696	8,921,255
Employee Benefits	1,945,378	1,953,477	1,954,503	2,417,048	1,945,905	2,010,547	2,011,554	2,516,559
Purchased Services	93,279	80,616	82,360	82,370	76,823	87,500	92,440	91,500
Total Expenditures	9,239,864	9,013,609	8,948,175	11,245,347	9,077,378	9,212,186	9,221,690	11,529,314
Other Uses of Funds	(2,000,000)	(1,000,000)	0	0	(1,500,000)	(1,500,000)	(1,000,000)	(1,000,000)
Total Other Sources (Uses)	(2,000,000)	(1,000,000)	0	0	(1,500,000)	(1,500,000)	(1,000,000)	(1,000,000)
Net Change in Fund Balance	(1,028,329)	699,551	2,057,945	73,932	(44,149)	(48,204)	522,572	(1,522,752)
Fund Balance								
Beginning	4,180,287	3,151,958	3,851,509	5,909,454	5,983,386	5,939,237	5,891,033	6,413,605
Ending Fund Balance								
Restricted	3,151,958	3,851,509	5,909,454	5,983,386	5,939,237	5,891,033	6,413,605	4,890,853
Total Ending Fund Balance	\$ 3,151,958	\$ 3,851,509	\$ 5,909,454	\$ 5,983,386	\$ 5,939,237	\$ 5,891,033	\$ 6,413,605	\$ 4,890,853

- Revenues from the collection of the 1/2 Cent Sales Tax are budgeted to decrease approximately 7% from the 2019-2020 revised budget.
- Salaries and Benefits are projected based on proposed personnel and staffing.

3/4 Cent Sales Tax Fund

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

	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Revised Budget 2019-2020	Original Budget 2020-2021	Projection 2021-2022	Projection 2022-2023	Projection 2023-2024
Revenues								
Local Sources	\$ 15,760,048	\$ 16,253,805	\$ 16,536,613	\$ 16,947,422	\$ 15,764,252	\$ 15,822,549	\$ 15,984,310	\$ 16,073,468
Total Revenues	15,760,048	16,253,805	16,536,613	16,947,422	15,764,252	15,822,549	15,984,310	16,073,468
Expenditures								
Purchased Services	1,788,277	1,441,043	1,009,666	805,902	1,484,097	616,712	684,597	715,658
Supplies	1,166,930	1,080,287	1,344,403	2,791,641	2,257,181	2,112,425	2,247,653	2,377,421
Property	5,274	0	0	0	0	0	0	0
Debt Service & Miscellaneous	24,535	10,800	9,000	15,500	15,500	12,600	15,700	15,700
Total Expenditures	2,985,016	2,532,130	2,363,069	3,613,043	3,756,778	2,741,737	2,947,950	3,108,779
Other Sources of Funds	0	92,435	0	0	0	0	0	0
Other Uses of Funds	(14,050,204)	(13,923,046)	(13,149,298)	(13,462,631)	(12,523,127)	(13,467,824)	(13,757,428)	(13,802,644)
Total Other Sources (Uses)	(14,050,204)	(13,830,611)	(13,149,298)	(13,462,631)	(12,523,127)	(13,467,824)	(13,757,428)	(13,802,644)
Net Change in Fund Balance	(1,275,172)	(108,936)	1,024,246	(128,252)	(515,653)	(387,012)	(721,068)	(837,955)
Fund Balance								
Beginning	3,574,295	2,299,123	2,190,187	3,214,433	3,086,181	2,570,528	2,183,516	1,462,448
Ending Fund Balance								
Nonspendable	0	0	50,714	0	0	0	0	0
Restricted	2,101,434	1,983,392	2,926,924	2,819,386	2,273,733	1,856,721	1,105,653	237,698
Committed	197,689	206,795	236,795	266,795	296,795	326,795	356,795	386,795
Total Ending Fund Balance	<u>\$ 2,299,123</u>	<u>\$ 2,190,187</u>	<u>\$ 3,214,433</u>	<u>\$ 3,086,181</u>	<u>\$ 2,570,528</u>	<u>\$ 2,183,516</u>	<u>\$ 1,462,448</u>	<u>\$ 624,493</u>

- Revenues from the collection of the 3/4 Cent Sales Tax are budgeted to decrease approximately 7% from the 2019-2020 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 25 Special Revenue Funds: 9 State & Local Funds and 16 Federal Funds.

	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Revised Budget 2019-2020	Original Budget 2020-2021	Projection 2021-2022	Projection 2022-2023	Projection 2023-2024
Revenues								
Local Sources	\$ 687,388	\$ 688,687	\$ 761,551	\$ 494,166	\$ 336,995	\$ 342,861	\$ 415,235	\$ 410,522
State Sources	3,389,044	3,813,218	3,796,183	6,209,417	5,574,321	5,482,315	5,352,412	5,258,135
Federal Sources	<u>15,622,300</u>	<u>16,214,113</u>	<u>18,932,681</u>	<u>27,661,770</u>	<u>17,194,023</u>	<u>18,346,785</u>	<u>19,024,358</u>	<u>19,277,226</u>
Total Revenues	19,698,732	20,716,018	23,490,415	34,365,353	23,105,339	24,171,961	24,792,005	24,945,883
Expenditures								
Salaries	10,731,221	10,740,219	10,782,834	13,517,862	10,843,236	12,346,825	11,715,325	11,523,152
Employee Benefits	5,216,897	5,281,352	5,662,066	6,861,206	5,485,815	6,822,315	6,251,655	6,023,568
Purchased Services	1,506,104	2,013,622	2,701,169	5,170,156	3,101,756	2,834,685	3,177,938	3,190,896
Supplies	1,705,843	3,423,693	3,926,866	6,533,020	2,476,821	2,435,825	3,071,135	3,088,957
Property	5,195	30,938	21,943	138,244	83,170	30,000	29,803	33,000
Debt Service & Miscellaneous	<u>99,174</u>	<u>100,599</u>	<u>86,164</u>	<u>185,073</u>	<u>79,015</u>	<u>112,038</u>	<u>113,151</u>	<u>113,264</u>
Total Expenditures	19,264,434	21,590,423	23,181,042	32,405,561	22,069,813	24,581,688	24,359,007	23,972,837
Other Sources of Funds	1,587,312	1,000,000	1,000,000	1,000,000	1,000,000	1,500,000	1,200,000	1,250,000
Other Uses of Funds	<u>(1,247,929)</u>	<u>(1,458,442)</u>	<u>(1,639,999)</u>	<u>(3,363,472)</u>	<u>(1,885,128)</u>	<u>(1,625,831)</u>	<u>(1,690,139)</u>	<u>(1,676,086)</u>
Total Other Sources (Uses)	339,383	(458,442)	(639,999)	(2,363,472)	(885,128)	(125,831)	(490,139)	(426,086)
Net Change in Fund Balance	773,681	(1,332,847)	(330,626)	(403,680)	150,398	(535,558)	(57,141)	546,960
Fund Balance								
Beginning	2,040,885	2,814,566	1,481,719	1,151,093	747,413	897,811	362,253	305,112
Ending Fund Balance								
Nonspendable	0	0	3,905	0	0	0	0	0
Assigned	<u>2,814,566</u>	<u>1,481,719</u>	<u>1,147,188</u>	<u>747,413</u>	<u>897,811</u>	<u>362,253</u>	<u>305,112</u>	<u>852,072</u>
Total Ending Fund Balance	<u>\$ 2,814,566</u>	<u>\$ 1,481,719</u>	<u>\$ 1,151,093</u>	<u>\$ 747,413</u>	<u>\$ 897,811</u>	<u>\$ 362,253</u>	<u>\$ 305,112</u>	<u>\$ 852,072</u>

- Revenues from Special Revenue Funds are budgeted to decrease in 2020-2021.
- 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 which 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, the lowest property tax millage of all school districts in the state.

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.

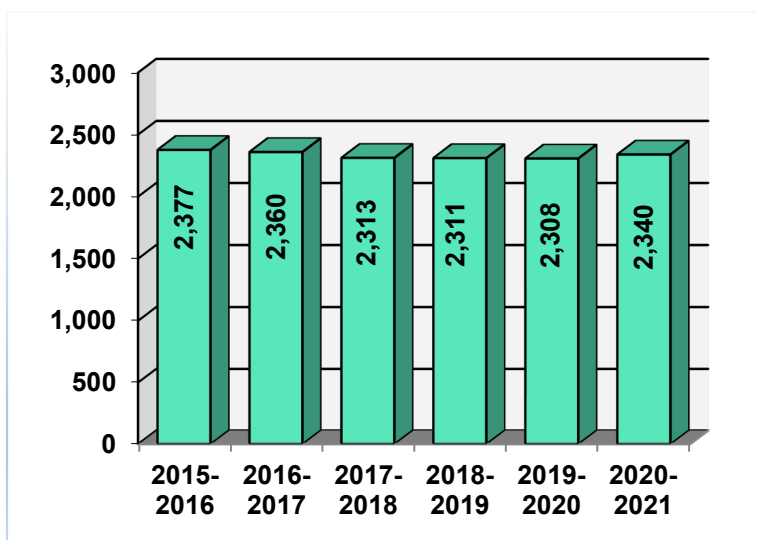
State and Federal Grant Awards. Terrebonne Parish School District, like most districts across the country, relies heavily on grants from the Federal government as well as from the State. Programs such as Title I, which assists low socio-economic students and schools, or IDEA which helps to pay for additional 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 2,340 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 increase for the 2020/2021 school year, mainly due to program changes through the CARES Act funding, received in response to the COVID-19 pandemic.



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.

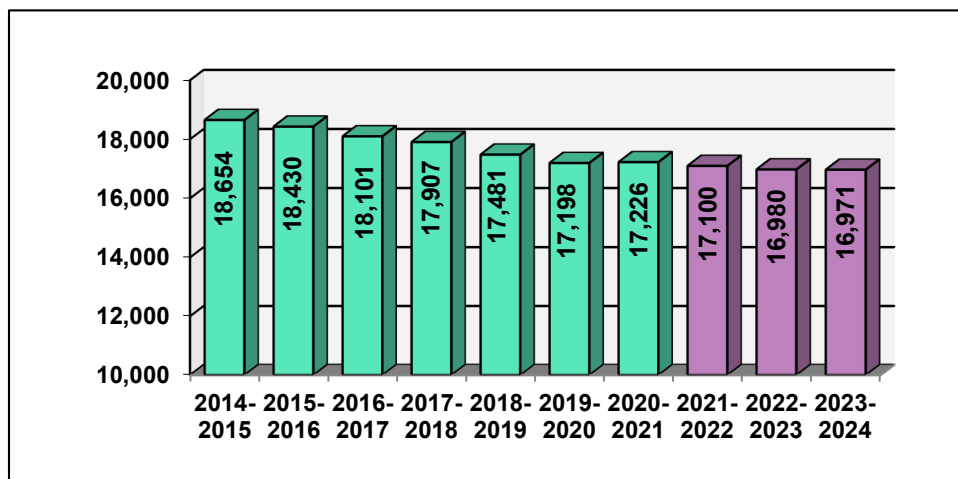
In alignment with the school district's priority of continued student achievement, approximately 75% of total employees are classified as instructional, such as teachers, school administrators, school nurses, librarians, and guidance counselors. Approximately 25% are considered non-instructional employees,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

Student Enrollment Trends

Total projected student enrollment for the 2020/2021 school year is 17,226. The estimated enrollment includes 16,352 students in Kindergarten through 12th grade and 874 4-year old students. This estimation is based on the actual student count on February 1, 2020.

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 2020/2021.

The graph illustrates student enrollment for students in Pre-Kindergarten through 12th grade for the past several years with an estimate for 2020/2021. 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.

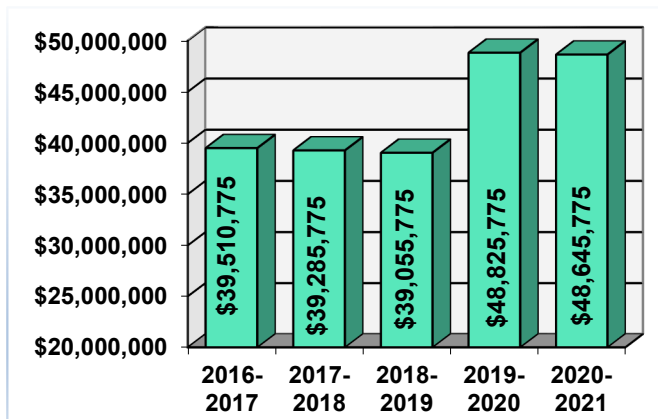
Qualified School Construction Bonds Series 2009: On December 17, 2009, the School Board issued \$10,000,000 worth of Revenue Bonds, Series 2009 as part of the American Recovery & Reinvestment Act of 2009. The bonds were used for capital improvements. The bonds are interest-free and are payable over 15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

Limited Tax Revenue Bonds Series 2019: On October 29, 2019, the School Board issued \$10,000,000 worth of Limited Tax Revenue Bonds, Series 2019 for the purpose of adding a classroom, cafeteria, and administrative office wing to Mulberry Elementary School. The bonds carry an interest rate of 3.94% and are payable over 20 years with maturity in 2039.



The graph illustrates the balance of outstanding debt owed by the Terrebonne Parish School system for the year ended June 30, 2021.

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 thirteen 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.

/s/ Philip Martin

/s/ Rebecca Breaux

Philip Martin
Superintendent

Rebecca Breaux
Chief Financial Officer

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Parish School District

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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 2019–2020.

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



A handwritten signature in black ink, reading 'Claire Hertz'. The signature is written in a cursive style and is positioned above a horizontal line.

Claire Hertz, SFO
President

A handwritten signature in black ink, reading 'David J. Lewis'. The signature is written in a cursive style and is positioned above a horizontal line.

David J. Lewis
Executive Director

Terrebonne Parish School Board
Executive Summary
Fiscal Year 2020/2021

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
 Executive Summary
 Fiscal Year 2020/2021

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
Austin, Myra	District Assessment & Accountability Administrator
Babin, Christopher	Network System Administrator
Brunet, Ramona	Executive Assistant to the Board
Cage, Margaret	Turnaround Specialist
Constrantiche, Curtis	Risk Manager
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
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

TERREBONNE

Parish School District

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BUDGET ADOPTION RESOLUTION MOTION

Fiscal Year 2020/2021 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 2020/2021 fiscal year.

**TERREBONNE PARISH SCHOOL BOARD
BUDGET ADOPTION RESOLUTION**

RESOLUTION NO. ____

Resolution adopting operating budgets for the fiscal year beginning July 1, 2020, and ending June 30, 2021.

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 2020/2021 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.

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Organizational Section



ORGANIZATIONAL SECTION

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Terrebonne Parish School Board
Organizational Section
Fiscal Year 2020/2021

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 34 schools serving Pre-K through 12th grade students:

- 19 elementary schools
- 8 junior high and middle schools
- 4 high schools
- 1 alternative program site
- 1 career and technical school
- 1 special school

An adult education center, also part of the Terrebonne Parish School District, serves adult students as they work towards a High School Equivalency Diploma.

In fiscal year 2020/2021, Terrebonne Parish expects to educate approximately 17,226 students in Pre-K through 12th grade.



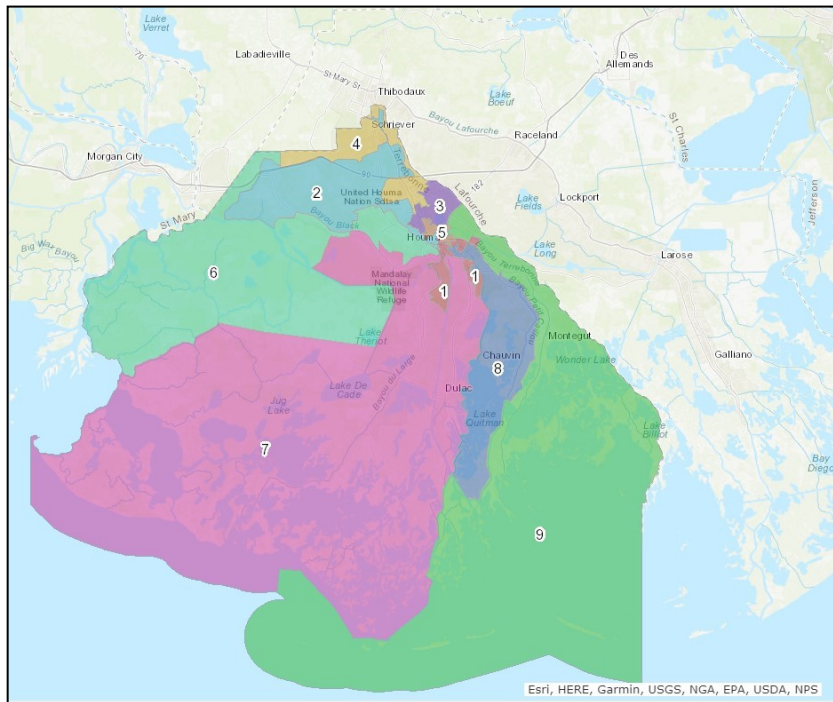
The Terrebonne Parish School District encompasses the entire geographic area of the Parish of Terrebonne. Terrebonne Parish is home to approximately 111,000 residents. It is located in southeastern Louisiana, approximately 60 miles southwest of New Orleans, bordering the Gulf of Mexico. The parish covers 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.

Terrebonne Parish School Board Organizational Section Fiscal Year 2020/2021

School Board Districts

Terrebonne Parish School District encompasses the entire parish of Terrebonne. The Parish is divided into nine individual School Board Districts, each represented by an elected School Board member. Each School Board member is elected to serve a four-year term. Board members can serve up to three consecutive four-year terms.



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 2020/2021

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 2018/2019 score.

Goal 2: Students will enter Kindergarten ready to learn

- 58% of Kindergarten students benchmarked at the beginning of the 2018/2019 school year on the DIBELS assessment.

Terrebonne Parish School Board
Organizational Section
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Goal 3: Students will be proficient in basic literacy skills in Grades K through 2

- On the 2018/2019 end of the year DIBELS assessment, the following percentages of students benchmarked:
 - K – 78%
 - 1 – 66%
 - 2 – 64%

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 2019 state testing (LEAP 2025)

Grade	ELA	Math	Science	Social Studies
3	76	75	61	53
4	77	75	69	59
5	76	63	61	57
6	76	72	67	59
7	73	62	54	51
8	73	52	59	61

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 – 54%
- English II – 56%
- English III – 83%
- Algebra I – 42%
- Geometry – 55%
- Biology I – 33%
- U.S. History – 29%

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 – 18.5
- The Work Keys – 18%

Goal 7: 90% of students will graduate on time

- District Graduation Rate – 89.5%

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 – 66.1%

Terrebonne Parish School Board
Organizational Section
Fiscal Year 2020/2021

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 2020/2021
Financial	\$2,079,005
Instructional	\$139,013,259

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 2020/2021 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. Sales tax collections in Terrebonne Parish have been negatively impacted by the slow local economy and sales tax collection dollars are less than in previous years. The decline in oil prices has also significantly affected the economy of Louisiana as a whole.

In addition to low oil prices and a sluggish local economy, the COVID-19 pandemic, which affected the global economy in late winter and spring of 2020, has further suppressed the oil industry, oil prices, and the local economy. Global demand for oil sharply declined due to the world-wide shut-down of travel and industry, causing the price of oil to dip below \$0/barrel for a short time in April 2020.

Salaries and Employee Benefits make up the majority of expenditures for the school district. The number of employees will reflect a net increase in the coming year in response to changing student enrollment, changing student needs, and the incorporation of the CARES Act funding to respond to COVID-19. Premiums for health benefits are projected to remain unchanged for the 2020/2021 fiscal year for both employee and employer.

Terrebonne Parish School Board
Organizational Section
Fiscal Year 2020/2021

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, the Teachers' Retirement System of Louisiana (TRSL) and the Louisiana School Employees' Retirement System (LSERS) are projected to decrease slightly in 2020/2021.

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.

Terrebonne Parish School Board
Organizational Section
Fiscal Year 2020/2021

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.

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 49% 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.

Terrebonne Parish School Board
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Fiscal Year 2020/2021

Fund Balance Requirements

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

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 of a school district as a percentage of current General Operating Fund revenues.

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

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

There are four main reasons for a school system to maintain an adequate Fund Balance:

- Cash Flow needs to meet immediate obligations such as payroll and operations expenses
- Unforeseen Events such as a hurricane or other natural disaster
- Financial Security allowing the district to borrow funds and sell bonds when necessary
- Investment and Interest Earnings to supplement current revenues

Fund Balance is divided into five areas, depending upon the nature of the funds:

- Nonspendable – generally inventory
- Restricted – Funds with externally placed restrictions
- Committed – Funds committed by action of the local School Board
- Assigned – Funds intended for a particular purpose
- Unassigned – Funds that do not fit into any other category

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.

Terrebonne Parish School Board
Organizational Section
Fiscal Year 2020/2021

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-five separate funds that are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Annual Adoptions

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

Adoption Procedure

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

Basis of Accounting and Budgeting

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

Terrebonne Parish School Board
Organizational Section
Fiscal Year 2020/2021

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.

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.

Terrebonne Parish School Board
Organizational Section
Fiscal Year 2020/2021

Public Involvement in the Budget

Upon completion of the proposed budget and its submission to the Board, the Superintendent shall publish a notice in the newspaper stating that the proposed budget is available for public inspection. The notice shall also state that a public hearing on the proposed budget shall be held; the date, time and place of the hearing shall be specified in the notice. The guidelines following public involvement shall apply as follows:

Public Inspection of the Proposed Budget

The proposed budget document shall be made available for public inspection at least 10 days prior of the date of the public hearing. It shall be made available to the public at the School Board Central Office, 201 Stadium Drive, Houma, Louisiana between the hours of 8:00 A.M. and 4:30 P.M., Monday through Friday, excluding holidays.

Public Hearing on the Proposed Budget

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

Adoption Procedures

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

Review by Committee

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

Approval by the Board

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

Periodic Budget Revisions

The adopted budget and any duly authorized amendments shall form the framework from which the Superintendent or his/her designee shall monitor revenues and control expenditures. Revisions to the budget are required when the following conditions exist:

- A. Actual total revenue collections plus projected total revenue collections for the remainder of the year, within a fund, are failing to meet estimated annual budgeted revenues by 5% or more.
- B. Actual total expenditures plus projected total expenditures for the remainder of the year, within a fund, are exceeding the estimated budgetary expenditures by 5% or more.
- C. Actual beginning fund balance, within a fund, fails to meet estimated beginning fund balance by 5% or more.

Terrebonne Parish School Board
Organizational Section
Fiscal Year 2020/2021

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, an evaluation of the local economic conditions, and trend.

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, Flood, and Cyber Liability.

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.

Terrebonne Parish School Board
Organizational Section
Fiscal Year 2020/2021

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.

Ongoing Projects

One construction project is currently in progress. 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 was funded through the issuance of \$10 million in Limited Tax Revenue Bonds, issued in October 2019. Construction is expected to begin in 2020.

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.

Terrebonne Parish School Board
Organizational Section
Fiscal Year 2020/2021

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.

Monitoring the Budget and Budget Revisions

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

Terrebonne Parish School Board
Organizational Section
Fiscal Year 2020/2021

2020/2021 Budget Schedule

February 2020	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.
March 4 – 5, 2020	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.
May 25 – July 20 , 2020	Finance Staff completed projections for revenues and expenditures and prepared budget documents for presentation to the School Board.
July 21, 2020	The Proposed Operating Budget is presented to the Finance Committee of the School Board for receipt. The Superintendent gives a summary of the budget.
July 22, 2020	A public inspection copy of the budget is made available at the School Board Central Office. A Notice of Public Hearing is placed in the local newspaper, as required by the Local Government Budget Act.
July 27-29, 2020	Board Member in-services are held to inform Board Members of the details of the proposed budget, and to allow Board Members to ask questions or make suggestions.
August 11, 2020	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.
August 18, 2020	The Budget Adoption Resolution and Proposed Operating Budget are presented to the Finance Committee of the School Board for approval.
September 1, 2020	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 2020/2021

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 2020/2021

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
Austin, Myra	District Assessment & Accountability Administrator
Babin, Christopher	Network Systems Administrator
Brunet, Ramona	Executive Assistant to the Board
Cage, Margaret	Turnaround Specialist
Constrantiche, Curtis	Risk Manager
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
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, 2020**

CITIZENRY



**Terrebonne Parish
School Board**

Executive Assistant
to the Board

Superintendent

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

Chief Financial Officer

School Turnaround
Specialist

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 Assessment
& Accountability
Administrator

Educational
Technology Facilitator

Curriculum
Specialist

Supervisor of
Personnel

Risk Manager

Data Processing
Manager

Chief
Accountant

Network Systems
Administrator

Supervisor of
Child Nutrition
Program

Plant Operations
Manager

Purchasing
Agent

Warehouse
Manager

Financial Section



FINANCIAL SECTION

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Terrebonne Parish School Board
Financial Section
Fiscal Year 2020/2021

Points of Interest

1. The estimate for MFP revenues for 2020/2021 reflects the same level of per-pupil funding as the 2019/2020 MFP, adjusted for projected enrollment.
2. Sales Tax revenues are budgeted to be 7% lower than the 2019/2020 revised budget for Sales Tax collections, based on the Louisiana Legislative Auditor's Report on the Effects of COVID-19 on Local Government Revenues.
3. The Teachers' Retirement System of Louisiana (TRSL) employer contribution rate will be 25.8% for 2020/2021. (Total cost \$20,918,796 district-wide)
4. The Louisiana School Employees' Retirement System (LSERS) employer contribution rate will be 28.7% for 2020/2021. (Total cost \$2,348,305 district-wide)
5. Total Health Insurance employer costs are approximately \$33,036,771.
6. Workers' Compensation Rates are budgeted to remain the same as the 2019/2020 rates.
7. Total budgeted Salaries and Benefits are \$155,412,428, which is 84% of total expenditures.
8. The Indirect Cost Rate for Special Revenue Funds for 2020/2021 is 10.0416%, which is projected to generate approximately \$1.5 million in revenues to the General Operating Fund.
9. Expenditures in the Instructional and Instructional Support areas make up 75% of total expenditures, exceeding the state's requirement of 70%.
10. A net of two positions have been reduced districtwide. These reductions are a net result of changes in grant funding, program changes, or changes in student numbers and/or needs.
11. Federal funding through the CARES Act was received in June 2020 in response to the COVID-19 global pandemic. The funding period is from March 13, 2020 through September 30, 2022. Forty-two temporary positions will be funded through the CARES Act for the duration of the grant.

**Terrebonne Parish School Board
Financial Section
Budget Summary of All Funds
Fiscal Year 2020/2021**

	General Operating Fund	Child Nutrition Program Fund	1 Cent Sales Tax Fund	1/2 Cent Sales Tax Fund	3/4 Cent Sales Tax Fund	Special Revenue Funds	Total
Revenues							
Local Sources	\$18,723,397	\$544,000	\$21,068,444	\$10,533,229	\$15,764,252	\$336,995	\$66,970,317
State Sources	93,097,007	134,830	0	0	0	5,574,321	98,806,158
Federal Sources	0	8,879,792	0	0	0	17,194,023	26,073,815
Total Revenues	111,820,404	9,558,622	21,068,444	10,533,229	15,764,252	23,105,339	191,850,290
Expenditures							
Salaries	63,549,933	2,807,305	11,895,921	7,054,650	0	10,843,236	96,151,045
Employee Benefits	46,641,334	1,937,073	3,251,256	1,945,905	0	5,485,815	59,261,383
Services	8,138,847	886,243	899,075	76,823	1,484,097	3,101,756	14,586,841
Supplies	4,846,700	3,971,793	40,600	0	2,257,181	2,476,821	13,593,095
Property	0	194,750	50,000	0	0	83,170	327,920
Debt Service & Miscellaneous	28,575	0	133,988	0	15,500	79,015	257,078
Total Expenditures	123,205,389	9,797,164	16,270,840	9,077,378	3,756,778	22,069,813	184,177,362
Other Financing Sources (Uses)							
Other Sources of Funds	14,409,255	333,782	0	0	0	1,000,000	15,743,037
Other Uses of Funds	(3,169,953)	0	(6,755,196)	(1,500,000)	(12,523,127)	(1,885,128)	(25,833,404)
Total Other Financing Sources (Uses)	11,239,302	333,782	(6,755,196)	(1,500,000)	(12,523,127)	(885,128)	(10,090,367)
Net Change in Fund Balance	(145,683)	95,240	(1,957,592)	(44,149)	(515,653)	150,398	(2,417,439)
Beginning Fund Balance	13,359,866	2,472,938	7,311,137	5,983,386	3,086,181	747,413	32,960,921
Ending Fund Balance							
Nonspendable	0	2,568,178	0	0	0	0	2,568,178
Restricted	0	0	5,353,545	5,939,237	2,273,733	0	13,566,515
Committed	0	0	0	0	296,795	0	296,795
Assigned	0	0	0	0	0	897,811	897,811
Unassigned	13,214,183	0	0	0	0	0	13,214,183
Total Ending Fund Balance	\$ 13,214,183	\$ 2,568,178	\$ 5,353,545	\$ 5,939,237	\$ 2,570,528	\$ 897,811	\$ 30,543,482

**Terrebonne Parish School Board
Financial Section
Summary and Projections - All Funds
Fiscal Year 2020/2021**

	<u>Actual 2016-2017</u>	<u>Actual 2017-2018</u>	<u>Actual 2018-2019</u>	<u>Revised Budget 2019-2020</u>	<u>Original Budget 2020-2021</u>	<u>Projection 2021-2022</u>	<u>Projection 2022-2023</u>	<u>Projection 2023-2024</u>
Revenues								
Local Sources	\$ 67,058,042	\$ 68,476,006	\$ 70,291,650	\$ 71,356,279	\$ 66,970,317	\$ 67,510,168	\$ 67,958,748	\$ 68,470,882
State Sources	93,308,098	96,512,270	96,031,840	100,722,418	98,806,158	100,385,362	100,926,884	100,221,703
Federal Sources	<u>24,475,111</u>	<u>24,841,891</u>	<u>28,049,972</u>	<u>36,506,135</u>	<u>26,073,815</u>	<u>27,126,414</u>	<u>27,812,767</u>	<u>28,067,433</u>
Total Revenues	<u>184,841,251</u>	<u>189,830,167</u>	<u>194,373,462</u>	<u>208,584,832</u>	<u>191,850,290</u>	<u>195,021,944</u>	<u>196,698,399</u>	<u>196,760,018</u>
Expenditures								
Salaries	96,440,880	94,615,424	95,222,618	100,543,549	96,151,045	100,340,659	99,879,111	101,473,229
Employee Benefits	58,268,998	59,730,457	60,918,866	61,129,949	59,261,383	61,395,505	60,877,345	61,143,837
Purchased Services	12,631,059	12,199,787	13,189,203	16,439,664	14,586,841	13,449,226	14,328,404	14,255,579
Supplies	11,656,548	14,143,253	14,566,933	19,123,524	13,593,095	13,582,917	14,436,996	14,761,263
Property	376,144	354,375	715,765	1,342,389	327,920	666,273	654,173	677,071
Debt Service & Miscellaneous	<u>294,764</u>	<u>288,402</u>	<u>329,082</u>	<u>373,118</u>	<u>257,078</u>	<u>288,435</u>	<u>291,475</u>	<u>304,364</u>
Total Expenditures	<u>179,668,393</u>	<u>181,331,698</u>	<u>184,942,467</u>	<u>198,952,193</u>	<u>184,177,362</u>	<u>189,723,015</u>	<u>190,467,504</u>	<u>192,615,343</u>
Other Sources of Funds	19,697,909	18,790,682	18,236,008	17,039,808	15,743,037	19,080,842	18,669,888	18,851,904
Other Uses of Funds	<u>(23,601,498)</u>	<u>(22,926,064)</u>	<u>(24,964,276)</u>	<u>(31,059,456)</u>	<u>(25,833,404)</u>	<u>(24,746,631)</u>	<u>(24,665,099)</u>	<u>(24,601,713)</u>
Total Other Sources (Uses)	<u>(3,903,589)</u>	<u>(4,135,382)</u>	<u>(6,728,268)</u>	<u>(14,019,648)</u>	<u>(10,090,367)</u>	<u>(5,665,789)</u>	<u>(5,995,211)</u>	<u>(5,749,809)</u>
Net Change in Fund Balance	1,269,269	4,363,087	2,702,727	(4,387,009)	(2,417,439)	(366,860)	235,684	(1,605,134)
Fund Balance								
Beginning	29,012,848	30,282,116	34,645,203	37,347,930	32,960,921	30,543,482	30,176,622	30,412,306
Ending Fund Balance								
Nonspendable	470,872	379,512	491,294	2,472,938	2,568,178	2,458,920	2,377,900	2,305,391
Restricted	11,922,375	13,167,427	14,853,133	16,113,909	13,566,515	13,474,449	13,340,613	10,746,610
Committed	397,689	406,795	236,795	266,795	296,795	326,795	356,795	386,795
Assigned	4,296,569	3,652,473	3,981,799	747,413	897,811	362,253	305,112	852,072
Unassigned	<u>13,194,611</u>	<u>16,684,502</u>	<u>17,730,290</u>	<u>13,359,866</u>	<u>13,214,183</u>	<u>13,554,205</u>	<u>14,031,886</u>	<u>14,516,304</u>
Total Ending Fund Balance	<u>\$ 30,282,116</u>	<u>\$ 34,290,709</u>	<u>\$ 37,293,311</u>	<u>\$ 32,960,921</u>	<u>\$ 30,543,482</u>	<u>\$ 30,176,622</u>	<u>\$ 30,412,306</u>	<u>\$ 28,807,172</u>

**Terrebonne Parish School Board
General Operating Fund
Fiscal Year 2020/2021**

	Actual Rev & Exp thru <u>February 2020</u>	Estimates Thru <u>June 2020</u>	Final Budget <u>2019/2020</u>	Budget <u>2020/2021</u>	% <u>Change</u>
Revenues					
Local Revenues	\$15,757,144	\$3,396,874	\$19,154,018	\$18,723,397	-2.25%
State Revenues	<u>62,795,944</u>	<u>31,582,227</u>	<u>94,378,171</u>	<u>93,097,007</u>	<u>-1.36%</u>
Total Revenues	78,553,088	34,979,101	113,532,189	111,820,404	-1.51%
Expenditures					
Regular Programs	25,780,183	23,774,315	49,554,498	48,799,922	-1.52%
Special Education Programs	7,661,697	8,185,000	15,846,697	16,084,783	1.50%
Career & Technical Education	1,553,264	1,401,508	2,954,772	2,916,880	-1.28%
Other Instructional Programs	1,964,398	2,024,826	3,989,224	4,035,436	1.16%
Special Programs	647,108	435,726	1,082,834	1,136,838	4.99%
Adult Education & Literacy Programs	43,346	33,707	77,053	76,036	-1.32%
Pupil Support Services	3,744,521	3,337,215	7,081,736	7,197,140	1.63%
Instructional Support Services	2,815,713	2,308,517	5,124,230	4,940,747	-3.58%
General Administration	1,191,702	511,095	1,702,797	1,751,198	2.84%
School Administration	4,609,577	4,206,641	8,816,218	8,677,250	-1.58%
Business Services	1,216,799	644,532	1,861,331	1,823,907	-2.01%
Maintenance of Plant	8,016,437	4,962,767	12,979,204	13,165,742	1.44%
Student Transportation Services	5,917,330	4,118,508	10,035,838	10,268,262	2.32%
Central Services	856,064	459,033	1,315,097	1,309,421	-0.43%
Food Service Operations	693,807	350,397	1,044,204	1,021,827	-2.14%
Facilities Acquisition and Construction	<u>68,341</u>	<u>4</u>	<u>68,345</u>	<u>0</u>	<u>-100.00%</u>
Total Expenditures	66,780,287	56,753,791	123,534,078	123,205,389	-0.27%
Other Financing Sources (Uses)					
Other Sources of Funds	9,973,045	5,710,120	15,683,165	14,409,255	-8.12%
Other Uses of Funds	<u>(6,278,083)</u>	<u>(3,785,598)</u>	<u>(10,063,681)</u>	<u>(3,169,953)</u>	<u>-68.50%</u>
Total Other Financing Sources (Uses)	3,694,962	1,924,522	5,619,484	11,239,302	100.01%
Net Change in Fund Balance	15,467,763	(19,850,168)	(4,382,405)	(145,683)	-96.68%
Beginning Fund Balance	<u>17,742,271</u>	<u>16,901,674</u>	<u>17,742,271</u>	<u>13,359,866</u>	<u>-24.70%</u>
Ending Fund Balance	<u>\$33,210,034</u>	<u>(\$2,948,494)</u>	<u>\$13,359,866</u>	<u>\$13,214,183</u>	<u>-1.09%</u>

**Terrebonne Parish School Board
Child Nutrition Program Fund
Fiscal Year 2020/2021**

	Actual Rev & Exp thru <u>February 2020</u>	Estimates Thru <u>June 2020</u>	Final Budget <u>2019/2020</u>	Budget <u>2020/2021</u>	% <u>Change</u>
Revenues					
Local Revenues	\$401,829	\$288,451	\$690,280	\$544,000	-21.19%
State Revenues	89,953	44,877	134,830	134,830	0.00%
Federal Revenues	<u>5,919,789</u>	<u>2,924,576</u>	<u>8,844,365</u>	<u>8,879,792</u>	<u>0.40%</u>
Total Revenues	6,411,571	3,257,904	9,669,475	9,558,622	-1.15%
Expenditures					
Food Service Operations	<u>5,159,615</u>	<u>5,552,147</u>	<u>10,711,762</u>	<u>9,797,164</u>	<u>-8.54%</u>
Total Expenditures	5,159,615	5,552,147	10,711,762	9,797,164	-8.54%
Other Financing Sources (Uses)					
Other Sources of Funds	<u>234,725</u>	<u>121,918</u>	<u>356,643</u>	<u>333,782</u>	<u>-6.41%</u>
Total Other Financing Sources	234,725	121,918	356,643	333,782	-6.41%
Net Change in Fund Balance	1,486,681	(2,172,325)	(685,644)	95,240	-113.89%
Beginning Fund Balance	3,158,581	3,158,581	3,158,582	2,472,938	-21.71%
Ending Fund Balance					
Nonspendable	<u>4,645,262</u>	<u>986,256</u>	<u>2,472,938</u>	<u>2,568,178</u>	<u>3.85%</u>
Ending Fund Balance, Nonspendable	<u>\$4,645,262</u>	<u>\$986,256</u>	<u>\$2,472,938</u>	<u>\$2,568,178</u>	<u>3.85%</u>

Terrebonne Parish School Board
1 Cent Sales Tax Fund
Fiscal Year 2020/2021

	Actual Rev & Exp thru <u>February 2020</u>	Estimates Thru <u>June 2020</u>	Final Budget <u>2019/2020</u>	Budget <u>2020/2021</u>	% <u>Change</u>
Revenues					
Local Revenues	<u>\$15,168,999</u>	<u>\$7,582,115</u>	<u>\$22,751,114</u>	<u>\$21,068,444</u>	<u>-7.40%</u>
Total Revenues	15,168,999	7,582,115	22,751,114	21,068,444	-7.40%
Expenditures					
Regular Programs	3,992,561	3,148,852	7,141,413	6,045,713	-15.34%
Special Education Programs	979,122	1,125,471	2,104,593	2,105,977	0.07%
Career & Technical Education	169,584	171,061	340,645	340,247	-0.12%
Other Instructional Programs	183,990	193,719	377,709	384,519	1.80%
Special Programs	461,310	473,845	935,155	1,131,068	20.95%
Adult Education & Literacy Program	18,995	18,970	37,965	37,946	-0.05%
Pupil Support Services	552,904	541,674	1,094,578	1,109,307	1.35%
Instructional Support Services	485,811	407,883	893,694	755,210	-15.50%
General Administration	133,034	95,200	228,234	200,747	-12.04%
School Administration	431,876	437,220	869,096	855,986	-1.51%
Business Services	130,840	55,076	185,916	158,610	-14.69%
Maintenance of Plant	593,454	273,630	867,084	812,318	-6.32%
Student Transportation Services	385,012	382,500	767,512	790,985	3.06%
Central Services	469,698	244,908	714,606	647,149	-9.44%
Food Service Operations	371,719	373,088	744,807	764,295	2.62%
Debt Service	<u>76,836</u>	<u>62,559</u>	<u>139,395</u>	<u>130,763</u>	<u>-6.19%</u>
Total Expenditures	9,436,746	8,005,656	17,442,402	16,270,840	-6.72%
Other Financing Sources (Uses)					
Other Uses of Funds	<u>(2,230,018)</u>	<u>(1,939,654)</u>	<u>(4,169,672)</u>	<u>(6,755,196)</u>	<u>62.01%</u>
Total Other Sources (Uses)	<u>(2,230,018)</u>	<u>(1,939,654)</u>	<u>(4,169,672)</u>	<u>(6,755,196)</u>	<u>62.01%</u>
Net Change in Fund Balance	3,502,235	(2,363,195)	1,139,040	(1,957,592)	-271.86%
Beginning Fund Balance	<u>6,172,097</u>	<u>6,172,097</u>	<u>6,172,097</u>	<u>7,311,137</u>	<u>18.45%</u>
Ending Fund Balance, Restricted	<u>\$9,674,332</u>	<u>\$3,808,902</u>	<u>\$7,311,137</u>	<u>\$5,353,545</u>	<u>-26.78%</u>

Terrebonne Parish School Board
1/2 Cent Sales Tax Fund (2014)
Fiscal Year 2020/2021

	Actual Rev & Exp thru <u>February 2020</u>	Estimates Thru <u>June 2020</u>	Final Budget <u>2019/2020</u>	Budget <u>2020/2021</u>	% <u>Change</u>
Revenues					
Local Revenues	<u>\$7,542,383</u>	<u>\$3,776,896</u>	<u>\$11,319,279</u>	<u>\$10,533,229</u>	<u>-6.94%</u>
Total Revenues	7,542,383	3,776,896	11,319,279	10,533,229	-6.94%
Expenditures					
Regular Programs	2,804,777	1,839,327	4,644,104	3,698,553	-20.36%
Special Education Programs	871,417	637,452	1,508,869	1,222,989	-18.95%
Career & Technical Education	158,588	106,598	265,186	211,401	-20.28%
Other Instructional Programs	170,904	121,853	292,757	242,235	-17.26%
Special Programs	397,554	269,877	667,431	654,238	-1.98%
Adult Education & Literacy Programs	15,345	10,209	25,554	20,407	-20.14%
Pupil Support Services	503,697	326,996	830,693	670,960	-19.23%
Instructional Support Services	389,320	233,175	622,495	390,792	-37.22%
General Administration	69,867	34,794	104,661	94,635	-9.58%
School Administration	348,399	235,322	583,721	462,103	-20.83%
Business Services	88,612	31,993	120,605	96,488	-20.00%
Maintenance of Plant	318,204	123,356	441,560	371,598	-15.84%
Student Transportation Services	360,739	232,711	593,450	495,131	-16.57%
Central Services	61,562	21,198	82,760	66,262	-19.93%
Food Service Operations	<u>277,738</u>	<u>183,763</u>	<u>461,501</u>	<u>379,586</u>	<u>-17.75%</u>
Total Expenditures	6,836,723	4,408,624	11,245,347	9,077,378	-19.28%
Other Financing Sources (Uses)					
Other Uses of Funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>(1,500,000)</u>	<u>100.00%</u>
Total Other Financing Sources (Uses)	0	0	0	(1,500,000)	100.00%
Net Change in Fund Balance	705,660	(631,728)	73,932	(44,149)	-159.72%
Beginning Fund Balance	<u>5,909,454</u>	<u>5,909,454</u>	<u>5,909,454</u>	<u>5,983,386</u>	<u>1.25%</u>
Ending Fund Balance, Restricted	<u>\$6,615,114</u>	<u>\$5,277,726</u>	<u>\$5,983,386</u>	<u>\$5,939,237</u>	<u>-0.74%</u>

Terrebonne Parish School Board
3/4 Cent Sales Tax Fund
Fiscal Year 2020/2021

	Actual Rev & Exp thru <u>February 2020</u>	Estimates Thru <u>June 2020</u>	Final Budget <u>2019/2020</u>	Budget <u>2020/2021</u>	% <u>Change</u>
Revenues					
Local Revenues	<u>\$11,271,871</u>	<u>\$5,675,551</u>	<u>\$16,947,422</u>	<u>\$15,764,252</u>	<u>-6.98%</u>
Total Revenues	11,271,871	5,675,551	16,947,422	15,764,252	-6.98%
Expenditures					
Regular Programs	1,123,126	1,703,705	2,826,831	3,230,891	14.29%
Special Education Programs	3,079	25,061	28,140	24,050	-14.53%
Career & Technical Education	44,590	115,615	160,205	78,595	-50.94%
Other Instructional Programs	88,108	125,749	213,857	112,760	-47.27%
Adult Education & Literacy Programs	0	1,600	1,600	1,600	0.00%
Pupil Support Services	5,014	486	5,500	5,500	0.00%
Instructional Support Services	100,012	131,514	231,526	166,789	-27.96%
General Administration	80,270	50,114	130,384	121,593	-6.74%
School Administration	<u>0</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>0.00%</u>
Total Expenditures	1,444,199	2,168,844	3,613,043	3,756,778	3.98%
Other Financing Sources (Uses)					
Other Uses of Funds	<u>(8,959,668)</u>	<u>(4,502,963)</u>	<u>(13,462,631)</u>	<u>(12,523,127)</u>	<u>-6.98%</u>
Total Other Financing Sources (Uses)	(8,959,668)	(4,502,963)	(13,462,631)	(12,523,127)	-6.98%
Net Change in Fund Balance	868,004	(996,256)	(128,252)	(515,653)	302.06%
Beginning Fund Balance	3,214,433	3,214,433	3,214,433	3,086,181	-3.99%
Ending Fund Balance, Restricted	3,815,642	1,951,382	2,819,386	2,273,733	-19.35%
Ending Fund Balance, Committed	<u>266,795</u>	<u>266,795</u>	<u>266,795</u>	<u>296,795</u>	<u>11.24%</u>
Total Ending Fund Balance	<u>\$4,082,437</u>	<u>\$2,218,177</u>	<u>\$3,086,181</u>	<u>\$2,570,528</u>	<u>-16.71%</u>

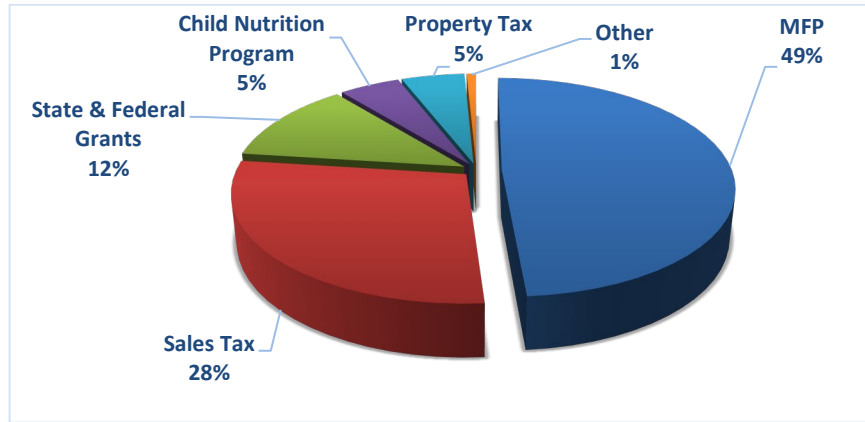
**Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2020/2021**

	Actual Rev & Exp thru <u>February 2020</u>	Estimates Thru <u>June 2020</u>	Final Budget <u>2019/2020</u>	Budget <u>2020/2021</u>	% <u>Change</u>
Revenues					
Local Revenues	\$387,025	\$107,141	\$494,166	\$336,995	-31.8%
State Revenues	840,585	5,368,832	6,209,417	5,574,321	-10.2%
Federal Revenues	<u>11,126,984</u>	<u>16,534,786</u>	<u>27,661,770</u>	<u>17,194,023</u>	<u>-37.8%</u>
Total Revenues	12,354,594	22,010,759	34,365,353	23,105,339	-32.8%
Expenditures					
Regular Programs	860,057	5,004,619	5,864,676	2,316,636	-60.5%
Special Education Programs	154,809	1,371,718	1,526,527	144,694	-90.5%
Career & Technical Programs	203,530	410,915	614,445	453,219	-26.2%
Other Instructional Programs	450,973	1,900,417	2,351,390	955,538	-59.4%
Special Programs	4,107,955	5,471,259	9,579,214	9,599,994	0.2%
Adult Education & Literacy Programs	313,960	354,063	668,023	633,557	-5.2%
Pupil Support Services	1,542,405	1,963,038	3,505,443	2,899,164	-17.3%
Instructional Support Services	2,779,971	3,829,778	6,609,749	4,111,177	-37.8%
General Administration	4,958	1,289	6,247	6,245	0.0%
School Administration	111,688	49,905	161,593	59,412	-63.2%
Business Services	0	206,092	206,092	0	-100.0%
Maintenance of Plant	12,539	(7,925)	4,614	1,600	-65.3%
Student Transportation Services	232,910	798,112	1,031,022	888,427	-13.8%
Central Services	0	1,300	1,300	150	-88.5%
Food Services Operations	<u>542</u>	<u>274,684</u>	<u>275,226</u>	<u>0</u>	<u>-100%</u>
Total Expenditures	10,776,297	21,629,264	32,405,561	22,069,813	-31.9%
Other Financing Sources (Uses)					
Other Sources of Funds	500,000	500,000	1,000,000	1,000,000	0.0%
Other Uses of Funds	<u>(985,451)</u>	<u>(2,378,021)</u>	<u>(3,363,472)</u>	<u>(1,885,128)</u>	<u>-44.0%</u>
Total Other Sources (Uses)	<u>(485,451)</u>	<u>(1,878,021)</u>	<u>(2,363,472)</u>	<u>(885,128)</u>	<u>-62.5%</u>
Net Change in Fund Balance	1,092,846	(1,496,526)	(403,680)	150,398	-137.3%
Beginning Fund Balance	<u>1,151,093</u>	<u>1,151,093</u>	<u>1,151,093</u>	<u>747,413</u>	<u>-35.1%</u>
Ending Fund Balance, Assigned	<u>\$2,243,939</u>	<u>(\$345,433)</u>	<u>\$747,413</u>	<u>\$897,811</u>	<u>20.1%</u>

Terrebonne Parish School Board
Financial Section
Fiscal Year 2020/2021

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 \$93.6 million from the MFP. The MFP is based on the number of students in each parish or school district, applied to a formula.

Sales Tax

Sales Tax revenues are estimated to be \$54.1 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 \$23.1 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 \$9.5 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 \$8.9 million, generated from 9.27 mills.

Other

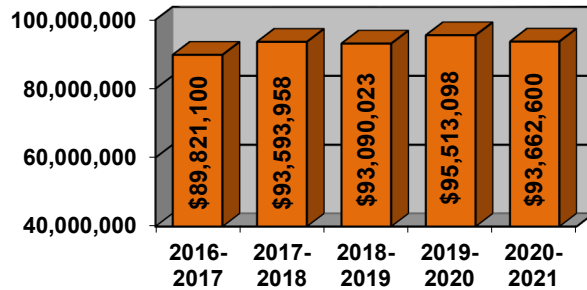
Other Revenues include earnings on investments and earnings on school lands.

Terrebonne Parish School Board
Financial Section
Fiscal Year 2020/2021

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 2019/2020 budget and proposed revenues for fiscal year 2020/2021, based on information and projections received from the State Department of Education.

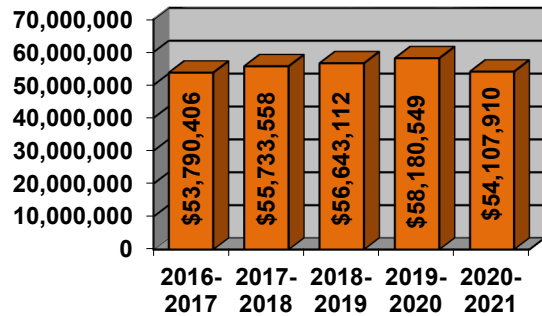


The MFP formula that was proposed by BESE for fiscal year 2020/2021 included a 1.375% increase in the base per-pupil amount from the 2019/2020 formula, however that formula was not approved by the Legislature, resulting in funding at the same per-pupil rate as the prior year. There are no other significant changes from the 2019/2020 formula. MFP revenues are estimated to be \$93,662,600.

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.

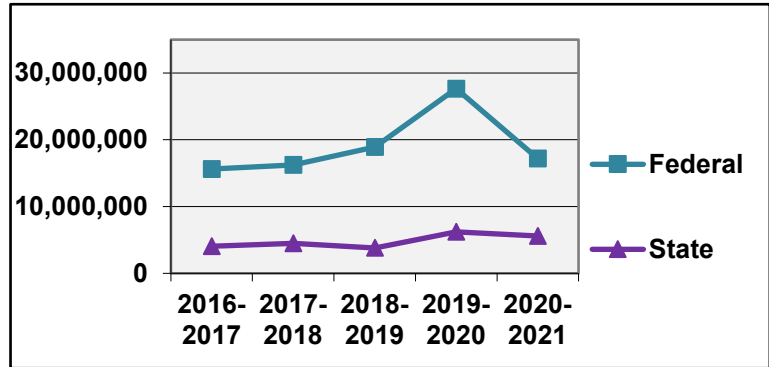
The chart illustrates the trend of sales tax revenue collections, for all four sales taxes, including revised

Terrebonne Parish School Board
Financial Section
Fiscal Year 2020/2021

budget estimates for 2019/2020 and projected revenues for 2020/2021. Sales Tax revenues are estimated to be \$54,107,910.

Special Revenue Funds Revenues

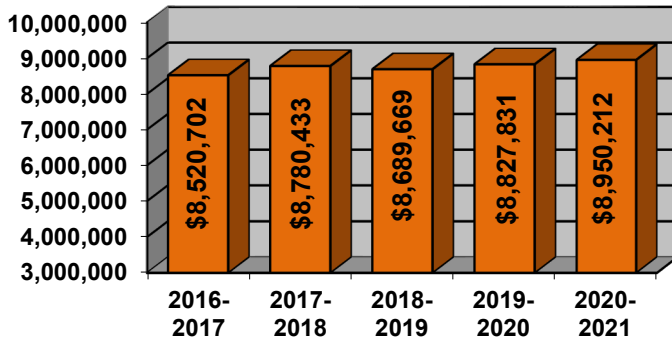
Special Revenue Funds are used to account for funds for which there is a specific purpose. All grants received by the Terrebonne Parish School Board are accounted for in a Special Revenue Fund.



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.

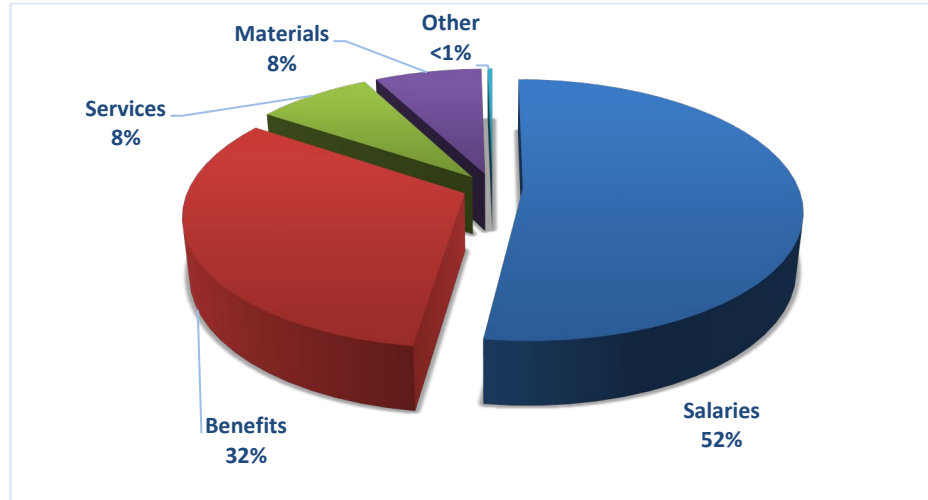
Terrebonne Parish School Board currently levies a total of 9.27 mills, which is the lowest property tax levy of all school systems in Louisiana, and well below the average of 43.6 mills levied by school systems across the state.

Property Tax revenues are estimated to be \$8,950,212.

Terrebonne Parish School Board
Financial Section
Fiscal Year 2020/2021

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

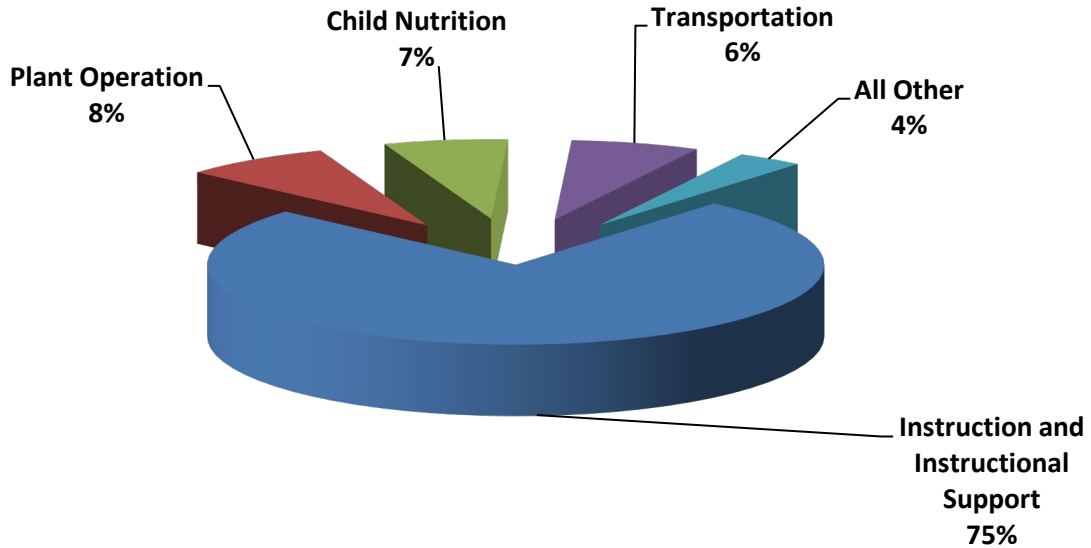
Capital expenditures include the purchase of all items with a cost of \$5,000 or more. Capital also includes any building or land improvements such as roof replacements, driveways and parking lots, and air conditioning or heating replacements.

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 2020/2021

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

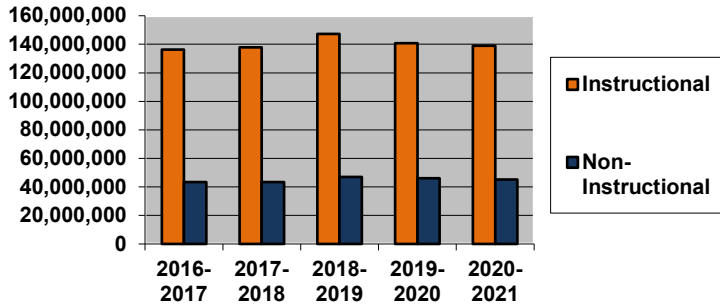
All Other

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

Terrebonne Parish School Board
Financial Section
Fiscal Year 2020/2021

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.

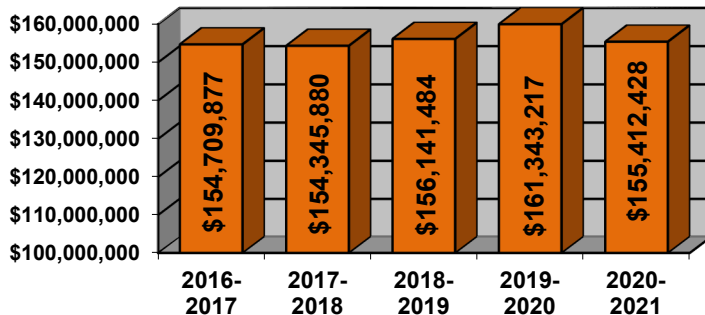
Instructional and Instructional Support expenditures include such areas as regular and special education, career and technical education, special programs, other instructional programs, counselors, librarians, and school administration.

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 2020/2021 is 2,340. 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 2019/2020 revised budget and the 2020/2021 original budget for salaries and benefits. The total budget for salaries and benefits for 2020/2021, for all funds, is \$155,412,428.

Terrebonne Parish School Board
Financial Section
Fiscal Year 2020/2021

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 2020/2021. The construction of an additional wing at Mulberry Elementary School was approved by the Board in August 2018. Construction is expected to begin during 2020. The project was funded with \$10 million in Limited Tax Revenue Bonds issued in October 2019.

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.

Current Debt Service Payments	\$2,244,831
Revenue from Constitutional Tax	\$3,527,670
Maximum Allowable Debt Service	\$2,351,780 (\$3,527,670/1.5)

Terrebonne Parish School District is currently at 1.57x coverage, meaning no additional debt may be issued until current debt is retired.

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

Terrebonne Parish School Board
Financial Section
Fiscal Year 2020/2021

2009. The bonds were used for capital improvement projects. The bonds are interest-free and payable over 15 years with maturity in 2026.

Qualified School Construction Bonds (Series 2012): On April 4, 2012, the Terrebonne Parish School Board issued \$1,460,775 in Revenue Bonds as part of the American Recovery & Reinvestment 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 were used to fund the demolition and reconstruction of Southdown Elementary School. The bonds carry an interest rate of 3% and are payable over 20 years, with maturity in 2036.

Limited Tax Revenue Bonds (Series 2019): On October 29, 2019, the Terrebonne Parish School Board Issued \$10,000,000 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 construction of a new wing at Mulberry Elementary School that will house classroom space, a cafeteria, a library, and administrative office space. The bonds carry an interest rate of 3.94% and are payable over 20 years, with maturity in 2039.

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.

In 2015, the Governmental Accounting Standards Board (GASB) issued Statement No. 75 *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, which replaced GASB Statement No. 45. The purpose of Statement No. 75 is to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions (Other Postemployment Benefits or OPEB). It also improves information provided by state and local governmental employers about financial support for OPEB that is provided by other entities.

Terrebonne Parish School Board
 Financial Section
 Fiscal Year 2020/2021

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.

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 2020/2021 Ending Fund Balance of all Governmental Funds, by Fund Balance Classifications, is as follows:

Fund Classification	Ending Balance at June 30, 2021
Nonspendable	\$2,568,178
Restricted	13,566,515
Committed	296,795
Assigned	897,811
Unassigned	13,214,183
Total Ending Fund Balance	\$30,543,482

Terrebonne Parish School Board
 Financial Section
 Fiscal Year 2020/2021

Added Positions		
<u>Instructional-Full-Time</u>		
1	ECSE Teacher	General Fund
1	ECSE Paraprofessional	General Fund
1	Gifted Teacher	General Fund
1	Secondary Instrumental/Vocal Teacher	General Fund
1	In-School Intervention Teacher	General Fund
1	Early Steps Teacher	General Fund
1	EL Teacher	General Fund
1	Administrative Intern	Title I
<u>Non-Instructional-Full-Time</u>		
1	Nurse	General Fund
2	Speech Therapist/Pathologist	General Fund
1	Employee Benefits Coordinator	General Fund
1	Clerical	LA 4
1	Satellite School Facilitator	Child Nutrition
1	Cafeteria Technician	Child Nutrition
<u>Non-Instructional-Part-Time</u>		
5	Part-Time Nursing Assistant	General Fund
20	Total Positions Added	
<u>CARES Act</u>		
<u>Instructional- Temporary (Full-Time)</u>		
10	Elementary Teacher	CARES Act
15	CARES Act Assistant	CARES Act
<u>Instructional-Temporary (Part-Time)</u>		
15	Teacher	CARES Act
<u>Non-Instructional-Temporary (Full-Time)</u>		
2	Pre-Intervention Behavior Teacher	CARES Act
42	Total Temporary Positions Added	

Terrebonne Parish School Board
 Financial Section
 Fiscal Year 2020/2021

Closed Positions		
<u>Instructional-Full-Time</u>		
8	Elementary Teacher	General Fund
1	Secondary Teacher	General Fund
2	Self-Contained Resource Teacher	General Fund
1	Support (Inclusion) Teacher	General Fund
2	Special Education Paraprofessional	General Fund
1	Interventionist	Title I
<u>Instructional-Part-Time</u>		
1	Special Education Teacher	General Fund
<u>Non-Instructional-Full-Time</u>		
2	Speech Therapy Assistant	General Fund
1	Insurance Secretary	General Fund
1	Assistant Cafeteria Manager	Child Nutrition
<u>Non-Instructional-Part-Time</u>		
1	COE Worker	General Fund
1	Custodian	General Fund
22	Total Positions Closed	

Terrebonne Parish School Board
 Financial Section
 Fiscal Year 2020/2021

Changes in Funding Source		
Position	FY20 Source Fund	FY21 Source Fund
Speech Therapy Coordinator (Formerly Speech Pathologist)	IDEA Fund	General Fund
Speech Pathologist	General Fund	IDEA Fund
Homeless Program Clerical	Title IX Fund	Title I Fund
Homeless Program Liaison	Title IX Fund	Title I Fund
Intervention Content Teacher (Formerly Lead Teacher)	General Fund	Title I Fund
Intervention Content Teacher (Formerly Lead Teacher)	General Fund	Title II Fund
Intervention Content Leader	IDEA Fund	Title I Fund
JAG Teacher	USDHHS TANF Fund	MFP Level 4 Fund
Renamed Positions		
20	Instructional Coach to Intervention Content Leader (Title I)	
1	Interventionist to Intervention Content Leader (Title I)	

Terrebonne Parish School Board
 Financial Section
 Staffing - Full-Time Employees
 Fiscal Year 2020/2021

FUND NUMBER	FUND NAME	BUDGET 2020/2021
110	General Operating Fund	1,751
142	MFP Level 4 Fund	1
150	Child Nutrition Program Fund	144
220	ESSA Title I Fund	92
230	ESSA Title I - Migrant Education	2
240	US Dept. Of Health and Human Services - TANF	1
310	ESSA Title III Fund	2
370	ESSA Title II Fund	2
410	ESSA Title VII Indian Education Fund	15
430	ESSERF CARES Act	27
490	Federal Adult Education Fund	1
510	Education Excellence Fund	8
550	State Cecil J. Picard LA 4 Early Childhood Program	68
560	ESSA Title IX Fund	1
590	Federal Vocational Education Program	3
680	State Adult Education Program	5
750	Special Education - PL 101-476 IDEA Fund	70
760	Special Education - PL 101-476 IDEA Preschool Fund	2
TOTAL FULL-TIME EMPLOYEES		2,195

Terrebonne Parish School Board
 Financial Section
 Staffing - Part-Time Employees
 Fiscal Year 2020/2021

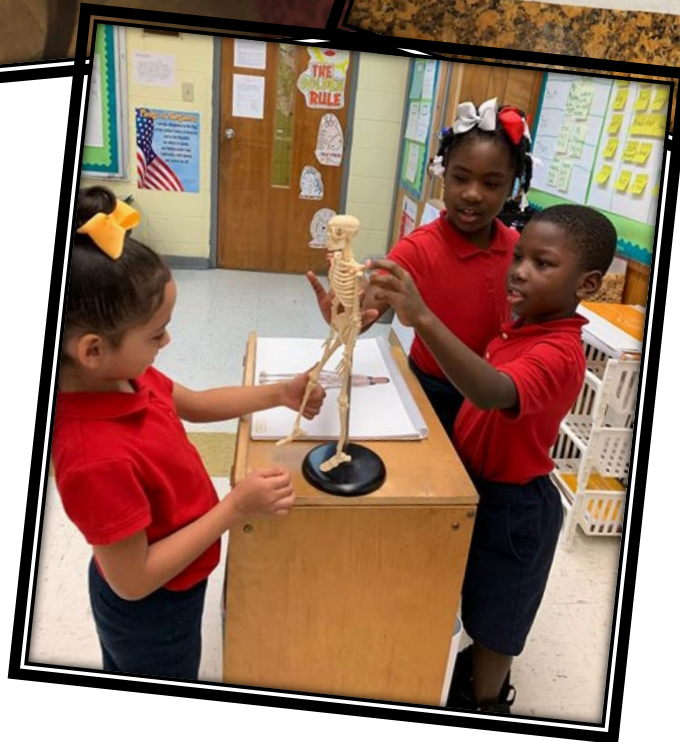
FUND NUMBER	FUND NAME	BUDGET 2020/2021
110	General Operating Fund	
	Homebound Teacher	1
	Nursing Assistant	34
	Board Member	9
	School Clerical	6
	COE Worker	5
	Custodian	2
		57
150	Child Nutrition Program Fund	
	Cafeteria Worker	55
	Satellite Driver	1
		56
220	ESSA Title I Fund	
	Teacher	5
	Spanish Interpreter	1
	Clerical	1
	7	
430	ESSERF CARES Act	
	Teacher	15
490	Federal Adult Education Fund	
	Teacher	2
	Paraprofessional	4
		6
750	Special Education IDEA Fund	
	Paraprofessional	2
	Clerical	2
		4
TOTAL PART-TIME EMPLOYEES		145

TERREBONNE

Parish School District

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General Operating Fund



THE GENERAL FUND BUDGET

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**Terrebonne Parish School Board
General Operating Fund
Fiscal Year 2020/2021**

	2020/2021 Original Budget
<hr/>	
Revenues	
Local Revenues	\$18,723,397
State Revenues	<u>93,097,007</u>
Total Revenues	111,820,404
 Expenditures	
Salaries	63,549,933
Employee Benefits	46,641,334
Purchased Services	8,138,847
Supplies	4,846,700
Debt Service and Miscellaneous	<u>28,575</u>
Total Expenditures	123,205,389
 Other Financing Sources (Uses)	
Other Sources of Funds	14,409,255
Other Uses of Funds	<u>(3,169,953)</u>
Total Other Financing Sources (Uses)	11,239,302
 Net Change in Fund Balance	(145,683)
 Fund Balance	
Beginning Fund Balance	13,359,866
 Ending Fund Balance	<u>\$13,214,183</u>

**Terrebonne Parish School Board
General Operating Fund
Fiscal Year 2020/2021**

	2020/2021 Original Budget
<hr/>	
Revenues	
Local Revenues	\$18,723,397
State Revenues	<u>93,097,007</u>
Total Revenues	111,820,404
 Expenditures	
Instructional	73,049,895
Instructional Support Services	49,133,667
Operation of Non-Instructional Services	<u>1,021,827</u>
Total Expenditures	123,205,389
 Other Financing Sources (Uses)	
Other Sources of Funds	14,409,255
Other Uses of Funds	<u>(3,169,953)</u>
Total Other Financing Sources (Uses)	11,239,302
 Net Change in Fund Balance	 (145,683)
 Fund Balance	
Beginning Fund Balance	13,359,866
 Ending Fund Balance	 <u>\$13,214,183</u>

**Terrebonne Parish School Board
General Operating Fund
Fiscal Year 2020/2021**

	<u>Actual</u> <u>2018/2019</u>	<u>Revised</u> <u>Budget</u> <u>2019/2020</u>	<u>Original</u> <u>Budget</u> <u>2020/2021</u>
Revenues			
Local Revenues	\$19,250,068	\$19,154,018	\$18,723,397
State Revenues	92,099,823	94,378,171	93,097,007
Federal Revenues	<u>544,887</u>	<u>0</u>	<u>0</u>
Total Revenues	111,894,778	113,532,189	111,820,404
Expenditures			
Instructional	72,786,577	73,505,078	73,049,895
Instructional Support Services	48,026,953	48,916,451	49,133,667
Operation of Non-Instructional Services	1,042,651	1,044,204	1,021,827
Facilities Acquisition and Construction	<u>0</u>	<u>68,345</u>	<u>0</u>
Total Expenditures	121,856,181	123,534,078	123,205,389
Other Financing Sources (Uses)			
Other Sources of Funds	16,861,030	15,683,165	14,409,255
Other Uses of Funds	<u>(6,059,030)</u>	<u>(10,063,681)</u>	<u>(3,169,953)</u>
Total Other Financing Sources (Uses)	10,802,000	5,619,484	11,239,302
Net Change in Fund Balance	840,597	(4,382,405)	(145,683)
Fund Balance			
Beginning Fund Balance	16,901,674	17,742,271	13,359,866
Ending Fund Balance	<u>\$17,742,271</u>	<u>\$13,359,866</u>	<u>\$13,214,183</u>

Terrebonne Parish School Board
Houma, LA

Budget Forecast Beyond the Budget Year - General Operating Fund

	<u>Actual</u> <u>2016/2017</u>	<u>Actual</u> <u>2017/2018</u>	<u>Actual</u> <u>2018/2019</u>	<u>Revised</u> <u>Budget</u> <u>2019/2020</u>	<u>Original</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>	<u>Projected</u> <u>Budget</u> <u>2023/2024</u>
Revenue								
Local Sources	\$ 18,812,027	\$ 18,279,702	\$ 19,250,068	\$ 19,154,018	\$ 18,723,397	\$ 18,743,162	\$ 18,799,764	\$ 18,807,226
State Sources	89,773,740	92,553,738	92,099,823	94,378,171	93,097,007	94,762,338	95,433,622	94,822,746
Federal Sources	<u>0</u>	<u>0</u>	<u>544,887</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues	108,585,767	110,833,440	111,894,778	113,532,189	111,820,404	113,505,500	114,233,386	113,629,972
Expenditures								
Salaries	63,945,670	62,677,302	61,675,666	63,794,018	63,549,933	66,191,980	66,324,364	66,202,714
Employee Benefits	45,932,526	47,019,190	47,649,960	46,697,529	46,641,334	47,308,828	47,345,896	47,254,926
Purchased Services	7,237,590	7,279,070	7,326,992	7,957,711	8,138,847	7,899,642	8,122,664	7,927,384
Supplies	4,862,550	5,225,759	5,074,556	4,879,550	4,846,700	5,004,658	5,027,624	5,050,229
Property	172,000	28,219	32,896	175,345	0	0	0	0
Debt Services and Miscellaneous	<u>26,238</u>	<u>32,503</u>	<u>96,111</u>	<u>29,925</u>	<u>28,575</u>	<u>31,975</u>	<u>32,400</u>	<u>33,000</u>
Total Expenditures	122,176,574	122,262,043	121,856,181	123,534,078	123,205,389	126,437,083	126,852,948	126,468,253
Other Sources of Funds	17,712,491	17,293,088	16,861,030	15,683,165	14,409,255	17,224,581	17,114,775	17,245,682
Other Uses of Funds	<u>(2,248,424)</u>	<u>(2,357,422)</u>	<u>(6,059,030)</u>	<u>(10,063,681)</u>	<u>(3,169,953)</u>	<u>(3,952,976)</u>	<u>(4,017,532)</u>	<u>(3,922,983)</u>
Total Other Sources (Uses)	15,464,067	14,935,666	10,802,000	5,619,484	11,239,302	13,271,605	13,097,243	13,322,699
Net Change in Fund Balance	1,873,260	3,507,063	840,597	(4,382,405)	(145,683)	340,022	477,681	484,418
Fund Balance								
Beginning	11,521,351	13,394,611	16,901,674	17,742,271	13,359,866	13,214,183	13,554,205	14,031,886
Ending Fund Balance								
Nonspendable	0	17,172	11,981	0	0	0	0	0
Committed	200,000	200,000	0	0	0	0	0	0
Assigned	0	0	0	0	0	0	0	0
Unassigned	<u>13,194,611</u>	<u>16,684,502</u>	<u>17,730,290</u>	<u>13,359,866</u>	<u>13,214,183</u>	<u>13,554,205</u>	<u>14,031,886</u>	<u>14,516,304</u>
Total Ending Fund Balance	<u>\$ 13,394,611</u>	<u>\$ 16,901,674</u>	<u>\$ 17,742,271</u>	<u>\$ 13,359,866</u>	<u>\$ 13,214,183</u>	<u>\$ 13,554,205</u>	<u>\$ 14,031,886</u>	<u>\$ 14,516,304</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 2020/2021

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 2020/2021

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 District

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Terrebonne Parish School Board
 General Fund Budget
 Fiscal Year 2020/2021

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 2019/2020	Budget 2020/2021	Increase (Decrease)
Kindergarten Teacher	59	59	0
Elementary Teacher (1-8)	492	484	(8)
Elementary Computer Lab Teacher	24	25	1
Secondary Teacher	159	158	(1)
Secondary Computer Lab Teacher	3	2	(1)
Total Positions	737	728	(9)

Program Codes:
 340 – Enrichment Program

Other Codes:
 190 – Social Studies
 260 – Science

Terrebonne Parish School Board
 General Fund Budget
 Regular Education Programs-Function 1100
 Fiscal Year 2020/2021

Account Number	Account Description	Actual 2018/2019	Revised Budget 2019/2020	Budget 2020/2021
1100 - Regular Programs				
110-1100-612211-000-000-000-00-000-0000	Seasonal Teacher	\$300	\$0	\$0
110-1100-612301-000-000-000-00-000-0000	Substitute Teacher	1,521	0	0
110-1100-612901-000-000-000-00-000-0000	Forecast Adjustment	0	(268,800)	(240,000)
110-1100-622000-000-000-000-00-000-0000	FICA	94	0	0
110-1100-622500-000-000-000-00-000-0000	Medicare Part A Expense	26	0	0
110-1100-623101-000-000-000-00-000-0000	Teachers' Retirement	80	0	0
110-1100-625000-000-000-000-00-000-0000	Unemployment Compensation	3,704	968	10,000
110-1100-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	7	0	0
110-1100-627000-000-000-000-00-000-0000	Group Insurance-Retiree	4,835,432	4,888,154	4,873,336
110-1100-632018-039-340-000-00-000-0000	Instructional Services	0	0	10,000
110-1100-651063-000-000-260-00-000-0000	Travel-Students	8,346	10,000	10,000
110-1100-658201-000-000-000-00-000-0000	Travel-Employee	0	50	50
110-1100-658201-000-000-260-00-000-0000	Travel-Employee	224	0	0
110-1100-661005-000-000-260-00-000-0000	Instructional Materials	3,349	0	0
110-1100-661038-000-000-000-00-000-0000	Science Fair Supplies	584	1,500	1,500
110-1100-661510-000-000-260-00-000-0000	Supplies-Technology Related	5,088	0	0
1105 - Kindergarten				
110-1105-611205-000-000-000-00-000-0000	Kindergarten Teacher	2,150,814	2,252,568	2,270,058
110-1105-611298-000-000-000-00-000-0000	NBC-National Board Certified	5,000	5,000	5,000
110-1105-612301-000-000-000-00-000-0000	Substitute Teacher	91,130	100,000	100,000
110-1105-612431-000-000-000-00-000-0000	Substitute Paraprofessional	2,628	2,500	5,000
110-1105-615101-000-000-000-00-000-0000	Performance Pay	44,852	23,563	0
110-1105-615107-000-000-000-00-000-0000	Core Teacher Stipend	29,500	30,000	29,500
110-1105-621000-000-000-000-00-000-0000	Group Insurance Expense	677,657	579,415	568,362
110-1105-622000-000-000-000-00-000-0000	FICA	3,264	4,131	4,960
110-1105-622500-000-000-000-00-000-0000	Medicare Part A Expense	31,073	32,229	33,281
110-1105-623101-000-000-000-00-000-0000	Teachers' Retirement	587,841	584,154	601,029
110-1105-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	8,999	8,857	9,637
110-1105-628100-000-000-000-00-000-0000	Sick Leave Severance Pay	0	10,330	10,000
1110 - Elementary (Grades 1-8)				
110-1110-611208-000-000-000-00-000-0000	Elementary Teacher (1-8)	17,745,434	18,431,683	18,472,228
110-1110-611224-000-000-000-00-000-0000	Elementary Computer Lab Teacher	1,066,180	1,007,943	1,062,519

Terrebonne Parish School Board
 General Fund Budget
 Regular Education Programs-Function 1100
 Fiscal Year 2020/2021

Account Number	Account Description	Actual 2018/2019	Revised Budget 2019/2020	Budget 2020/2021
110-1110-611252-000-000-000-000-0000	Focus Teacher	40,867	0	0
110-1110-611298-000-000-000-000-000-0000	NBC-National Board Certified	44,945	30,000	30,000
110-1110-611299-000-000-000-000-000-0000	PIP-Prof. Improvement Program	4,472	6,783	7,948
110-1110-611517-000-000-000-000-000-0000	Part-Time Paraprofessional	0	5,840	14,400
110-1110-612301-000-000-000-000-000-0000	Substitute Teacher	700,481	700,000	700,000
110-1110-612431-000-000-000-000-000-0000	Substitute Paraprofessional	7,876	2,500	5,000
110-1110-613041-000-000-000-000-000-0000	Extra Work-Teacher	10,409	12,000	12,000
110-1110-614001-000-000-000-000-000-0000	Sabbatical Leave	0	13,580	12,000
110-1110-615101-000-000-000-000-000-0000	Performance Pay	251,860	149,828	0
110-1110-615103-000-000-000-000-000-0000	Target/Demand Teacher Stipend	2,500	0	0
110-1110-615105-000-000-000-000-000-0000	Focus Teacher Stipend	5,000	10,000	10,000
110-1110-615107-000-000-000-000-000-0000	Core Teacher Stipend	217,500	204,000	219,000
110-1110-615109-000-000-000-000-000-0000	Value Add Stipend	91,000	79,000	0
110-1110-621000-000-000-000-000-000-0000	Group Insurance Expense	5,548,500	4,861,090	4,774,928
110-1110-622000-000-000-000-000-000-0000	FICA	31,526	28,768	33,752
110-1110-622500-000-000-000-000-000-0000	Medicare Part A Expense	274,300	283,063	283,973
110-1110-623101-000-000-000-000-000-0000	Teachers' Retirement	5,003,020	4,994,317	4,981,035
110-1110-623903-000-000-000-000-000-0000	Optional Retirement Expense	29,710	20,117	11,646
110-1110-623905-000-000-000-000-000-0000	LA State Empl Rtmt-LASERS	13,431	14,174	14,174
110-1110-625000-000-000-000-000-000-0000	Unemployment Compensation	2,849	10,000	8,000
110-1110-626001-000-000-000-000-000-0000	Workers' Compensation Insurance	78,303	78,215	81,806
110-1110-628100-000-000-000-000-000-0000	Sick Leave Severance Pay	82,470	70,000	70,000
1130 - Secondary (Grades 9-12)				
110-1130-611231-000-000-000-000-000-0000	Secondary Teacher	5,917,089	6,044,223	5,990,415
110-1130-611234-000-000-000-000-000-0000	Secondary Computer Lab Teacher	76,176	126,412	79,366
110-1130-611298-000-000-000-000-000-0000	NBC-National Board Certified	15,000	10,000	10,000
110-1130-611299-000-000-000-000-000-0000	PIP-Prof. Improvement Program	4,765	1,337	1,337
110-1130-612211-000-000-000-000-000-0000	Seasonal Teacher	2,700	0	0
110-1130-612301-000-000-000-000-000-0000	Substitute Teacher	198,324	250,000	300,000
110-1130-612431-000-000-000-000-000-0000	Substitute Paraprofessional	0	500	1,000
110-1130-613041-000-000-000-000-000-0000	Extra Work-Teacher	896	5,000	5,000
110-1130-615101-000-000-000-000-000-0000	Performance Pay	395,558	368,929	0
110-1130-615107-000-000-000-000-000-0000	Core Teacher Stipend	57,000	61,500	61,000
110-1130-615109-000-000-000-000-000-0000	Value Add Stipend	0	17,000	0

Terrebonne Parish School Board
General Fund Budget
Fiscal Year 2020/2021

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 2019/2020	Budget 2020/2021	Increase (Decrease)
Self-Contained/Resource Teacher	44	42	(2)
Support (Inclusion) Teacher	87	86	(1)
Special Ed Part-Time Teacher	1	0	(1)
Special Ed Paraprofessional	111	109	(2)
Adaptive PE Teacher	6	6	0
Homebound Teacher	3	3	0
Part-Time Homebound Teacher	1	1	0
Early Steps Teacher	1	2	1
Preschool Teacher	17	18	1
Preschool Paraprofessional	12	13	1
Gifted Teacher	21	22	1
Talented Teacher	4	4	0
Total Positions	308	306	(2)

Program Codes:
075 – Homebound Services

Terrebonne Parish School Board
 General Fund Budget
 Special Education Programs-Function 1200
 Fiscal Year 2020/2021

Account Number	Account Description	Actual 2018/2019	Revised Budget 2019/2020	Budget 2020/2021
1210 - Special Education				
110-1210-612901-000-000-000-000-0000	Forecast Adjustment	\$0	(\$123,200)	(\$110,000)
110-1210-627000-000-000-000-000-0000	Group Insurance-Retiree	1,028,048	1,097,733	1,099,501
110-1210-656100-000-000-000-000-0000	Tuition-Other Parishes	1,254	0	0
110-1210-658201-000-000-000-000-0000	Travel-Employee	22,876	18,000	18,000
110-1210-658201-000-075-000-00-000-0000	Travel-Employee	3,197	7,000	7,000
1211 - Special Education: Classroom Teacher				
110-1211-611214-000-000-000-00-000-0000	Part-Time Teacher	1,190	2,000	2,000
110-1211-611214-000-075-000-00-000-0000	Part-Time Homebound Teacher	5,359	8,176	20,384
110-1211-611241-000-000-000-00-000-0000	Special Education Teacher	1,693,741	1,665,535	1,652,765
110-1211-611241-012-000-000-00-000-0000	Special Education Teacher-ESS	28,339	29,337	46,382
110-1211-611241-048-000-000-00-000-0000	Special Education Teacher-JJC	46,756	47,756	47,756
110-1211-611243-000-075-000-00-000-0000	Homebound Teacher	124,105	127,406	127,700
110-1211-611298-000-000-000-00-000-0000	NBC-National Board Certified	0	5,000	5,000
110-1211-611299-000-000-000-00-000-0000	PIP-Prof. Improvement Program	13,088	13,088	10,917
110-1211-611501-000-000-000-00-000-0000	Paraprofessional	1,270,393	1,596,275	1,636,562
110-1211-611501-012-000-000-00-000-0000	Paraprofessional	29,505	28,750	30,386
110-1211-612301-000-000-000-00-000-0000	Substitute Teacher	61,881	30,000	70,000
110-1211-612301-012-000-000-00-000-0000	Substitute Teacher	1,005	1,000	2,000
110-1211-612301-048-000-000-00-000-0000	Substitute Teacher	0	7,000	7,000
110-1211-612431-000-000-000-00-000-0000	Substitute Paraprofessional	34,029	35,000	35,000
110-1211-615101-000-000-000-00-000-0000	Performance Pay	46,940	36,114	0
110-1211-615107-000-000-000-00-000-0000	Core Teacher Stipend	19,000	21,000	21,000
110-1211-621000-xxx-xxx-000-00-000-0000	Group Insurance Expense	1,431,236	1,408,553	1,362,245
110-1211-622000-xxx-xxx-000-00-000-0000	FICA	5,151	3,449	6,782
110-1211-622500-xxx-xxx-000-00-000-0000	Medicare Part A Expense	44,482	48,484	49,909
110-1211-623101-xxx-xxx-000-00-000-0000	Teachers' Retirement	844,048	900,947	892,076
110-1211-623300-xxx-000-000-00-000-0000	LA School Empl Rtmt-LSERS	8,682	5,580	9,521
110-1211-625000-000-000-000-00-000-0000	Unemployment Compensation	0	2,500	2,500
110-1211-626001-xxx-xxx-000-00-000-0000	Workers' Compensation Insurance	13,234	14,003	14,811
110-1211-628100-000-000-000-00-000-0000	Sick Leave Severance Pay	18,567	15,000	15,000
1212 - Special Education: Inclusion Teacher				
110-1212-611214-000-000-000-00-000-0000	Part-Time Teacher	19,312	18,472	18,472

Terrebonne Parish School Board
 General Fund Budget
 Special Education Programs-Function 1200
 Fiscal Year 2020/2021

Account Number	Account Description	Actual 2018/2019	Revised Budget 2019/2020	Budget 2020/2021
110-1212-611240-000-000-00-000-0000	Special Ed. Support Teacher	3,023,949	3,270,535	3,316,880
110-1212-611240-012-000-000-00-000-0000	Special Ed. Support Teacher-ESS	42,837	43,938	44,035
110-1212-611298-000-000-000-00-000-0000	NBC-National Board Certified	5,000	5,000	5,000
110-1212-611299-000-000-000-00-000-0000	PIP-Prof. Improvement Program	3,011	3,508	3,508
110-1212-612301-000-000-000-00-000-0000	Substitute Teacher	35,055	50,000	50,000
110-1212-615101-000-000-000-00-000-0000	Performance Pay	69,851	50,622	0
110-1212-615107-000-000-000-00-000-0000	Core Teacher Stipend	6,000	0	0
110-1212-621000-xxx-000-000-00-000-0000	Group Insurance Expense	922,920	885,556	869,217
110-1212-622000-000-000-000-00-000-0000	FICA	1,502	2,015	2,325
110-1212-622500-xxx-000-000-00-000-0000	Medicare Part A Expense	43,748	47,137	46,841
110-1212-623101-xxx-000-000-00-000-0000	Teachers' Retirement	796,022	837,512	836,797
110-1212-623300-000-000-000-00-000-0000	LA School Empl Rtmt-LSERS	9,295	10,439	10,354
110-1212-625000-000-000-000-00-000-0000	Unemployment Compensation	5,434	2,500	4,000
110-1212-626001-xxx-000-000-00-000-0000	Workers' Compensation Insurance	12,520	13,339	13,651
110-1212-628100-000-000-000-00-000-0000	Sick Leave Severance Pay	26,063	15,000	15,000
1214 - Special Education: APE Teacher				
110-1214-611242-000-000-000-00-000-0000	Adaptive Physical Education Teache	198,262	239,327	241,783
110-1214-612301-000-000-000-00-000-0000	Substitute Teacher	1,500	2,000	2,000
110-1214-615101-000-000-000-00-000-0000	Performance Pay	3,607	4,730	0
110-1214-621000-000-000-000-00-000-0000	Group Insurance Expense	61,468	64,628	64,629
110-1214-622000-000-000-000-00-000-0000	FICA	0	81	93
110-1214-622500-000-000-000-00-000-0000	Medicare Part A Expense	2,796	3,391	3,358
110-1214-623101-000-000-000-00-000-0000	Teachers' Retirement	37,850	42,302	42,510
110-1214-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	799	955	974
110-1214-628100-000-000-000-00-000-0000	Sick Leave Severance Pay	7,317	7,000	7,000
1216 - Special Education: Preschool Teacher				
110-1216-611245-000-000-000-00-000-0000	Early Steps Teacher	48,954	50,057	101,336
110-1216-611247-000-000-000-00-000-0000	Sp Ed Non-Cat Preschool Teacher	468,422	627,481	680,733
110-1216-611298-000-000-000-00-000-0000	NBC-National Board Certified	5,000	5,000	5,000
110-1216-611505-000-000-000-00-000-0000	Sp Ed Non-Cat Preschool Para	103,422	179,374	197,486
110-1216-612301-000-000-000-00-000-0000	Substitute Teacher	7,561	6,000	6,000
110-1216-612431-000-000-000-00-000-0000	Substitute Paraprofessional	2,174	9,000	6,000
110-1216-615101-000-000-000-00-000-0000	Performance Pay	3,584	3,584	0

Terrebonne Parish School Board
 General Fund Budget
 Special Education Programs-Function 1200
 Fiscal Year 2020/2021

Account Number	Account Description	Actual 2018/2019	Revised Budget 2019/2020	Budget 2020/2021
110-1216-615107-000-000-000-00-000-0000	Core Teacher Stipend	6,000	4,500	6,000
110-1216-621000-000-000-000-00-000-0000	Group Insurance Expense	255,021	308,321	341,058
110-1216-622000-000-000-000-00-000-0000	FICA	417	605	651
110-1216-622500-000-000-000-00-000-0000	Medicare Part A Expense	7,240	10,828	12,530
110-1216-623101-000-000-000-00-000-0000	Teachers' Retirement	146,830	196,591	226,780
110-1216-623905-000-000-000-00-000-0000	LA State Empl Rtmt-LASERS	13,246	14,627	14,607
110-1216-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	2,543	3,463	4,002
110-1216-627000-000-000-000-00-000-0000	Group Insurance-Retiree	7,788	0	0
110-1216-628100-000-000-000-00-000-0000	Sick Leave Severance Pay	7,875	7,427	7,500
1220 - Gifted and Talented				
110-1220-611214-000-000-000-00-000-0000	Part-Time Teacher	51,047	34,270	34,270
110-1220-611281-000-000-000-00-000-0000	Gifted Teacher	782,250	854,115	911,737
110-1220-611283-000-000-000-00-000-0000	Talented Teacher	108,038	147,713	148,868
110-1220-611298-000-000-000-00-000-0000	NBC-National Board Certified	0	5,000	5,000
110-1220-612214-000-000-000-00-000-0000	Seasonal Part-Time Teacher	17,502	5,000	10,000
110-1220-612301-000-000-000-00-000-0000	Substitute Teacher	14,193	12,000	12,000
110-1220-615101-000-000-000-00-000-0000	Performance Pay	27,221	26,414	0
110-1220-615107-000-000-000-00-000-0000	Core Teacher Stipend	6,500	10,000	10,000
110-1220-615109-000-000-000-00-000-0000	Value Add Stipend	2,000	1,500	0
110-1220-615111-000-000-000-00-000-0000	AP Teacher Stipend	1,500	0	0
110-1220-621000-000-000-000-00-000-0000	Group Insurance Expense	237,502	222,042	232,948
110-1220-622000-000-000-000-00-000-0000	FICA	3,096	794	1,178
110-1220-622500-000-000-000-00-000-0000	Medicare Part A Expense	13,530	14,827	14,868
110-1220-623101-000-000-000-00-000-0000	Teachers' Retirement	226,185	252,795	256,089
110-1220-623300-000-000-000-00-000-0000	LA School Empl Rtmt-LSERS	11,205	12,273	12,194
110-1220-623903-000-000-000-00-000-0000	Optional Retirement Expense	0	10,719	10,790
110-1220-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	3,910	4,210	4,375
110-1220-627000-000-000-000-00-000-0000	Group Insurance-Retiree	117,804	118,694	114,159
110-1220-628100-000-000-000-00-000-0000	Sick Leave Severance Pay	7,067	7,000	7,000
110-1220-658201-000-000-000-00-000-0000	Travel-Employee	8,702	9,000	9,000
	Total Special Education Programs	\$14,857,556	\$15,846,697	\$16,084,783

Terrebonne Parish School Board
 General Fund Budget
 Fiscal Year 2020/2021

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 2019/2020	Budget 2020/2021	Increase (Decrease)
Family & Consumer Science Teacher	8	8	0
Business Teacher	12	12	0
Health Occupations Teacher	4	4	0
Other Career & Technical Teacher	16	16	0
Total Positions	40	40	0

Terrebonne Parish School Board
 General Fund Budget
 Career and Technical Education-Function 1300
 Fiscal Year 2020/2021

Account Number	Account Description	Actual 2018/2019	Revised Budget 2019/2020	Budget 2020/2021
1300 - Career and Technical Education Programs				
110-1300-627000-000-000-000-000-0000	Group Insurance-Retiree	\$339,620	\$342,669	\$342,954
110-1300-651063-000-000-000-000-0000	Travel-Students	0	10,000	10,000
1340 - Family and Consumer Sciences				
110-1340-611235-000-000-000-00-000-0000	Family and Consumer Science Teacher	283,109	298,713	302,068
110-1340-612301-000-000-000-00-000-0000	Substitute Teacher	13,731	10,000	10,000
110-1340-615101-000-000-000-00-000-0000	Performance Pay	17,539	14,876	0
110-1340-621000-000-000-000-00-000-0000	Group Insurance Expense	92,349	86,207	86,207
110-1340-622000-000-000-000-00-000-0000	FICA	758	403	465
110-1340-622500-000-000-000-00-000-0000	Medicare Part A Expense	4,148	4,386	4,217
110-1340-623101-000-000-000-00-000-0000	Teachers' Retirement	75,991	78,573	78,580
110-1340-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	1,187	2,824	1,249
110-1340-628100-000-000-000-00-000-0000	Sick Leave Severance Pay	0	4,000	4,000
1360 - Business and Administration				
110-1360-611237-000-000-000-00-000-0000	Business and Administration Teacher	496,051	493,083	495,050
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	5,876	6,000	6,000
110-1360-615101-000-000-000-00-000-0000	Performance Pay	32,481	32,474	0
110-1360-621000-000-000-000-00-000-0000	Group Insurance Expense	131,297	110,798	110,798
110-1360-622000-000-000-000-00-000-0000	FICA	268	242	279
110-1360-622500-000-000-000-00-000-0000	Medicare Part A Expense	6,763	7,455	7,055
110-1360-623101-000-000-000-00-000-0000	Teachers' Retirement	120,791	129,234	128,592
110-1360-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	2,016	1,977	2,011
110-1360-628100-000-000-000-00-000-0000	Sick Leave Severance Pay	7,221	7,000	7,000
1370 - Health Science				
110-1370-611239-000-000-000-00-000-0000	Health Science Teacher	152,955	161,504	162,549
110-1370-612301-000-000-000-00-000-0000	Substitute Teacher	7,016	10,000	10,000
110-1370-621000-000-000-000-00-000-0000	Group Insurance Expense	47,511	40,650	40,650
110-1370-622000-000-000-000-00-000-0000	FICA	35	403	465
110-1370-622500-000-000-000-00-000-0000	Medicare Part A Expense	2,177	2,367	2,383
110-1370-623101-000-000-000-00-000-0000	Teachers' Retirement	32,936	32,509	32,182
110-1370-623905-000-000-000-00-000-0000	LA State Empl Rtmt-LASERS	14,643	16,270	16,164

TERREBONNE

Parish School District

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Terrebonne Parish School Board
General Fund Budget
Fiscal Year 2020/2021

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 2019/2020	Budget 2020/2021	Increase (Decrease)
Scndry Instrumental/Vocal Teacher	12	13	1
Elem. Instrumental Music Teacher	11	11	0
Alternative Program Teacher	13	13	0
In-School Intervention Teacher	6	7	1
Alternative Paraprofessional	1	1	0
Total Positions	43	45	2

Program Codes:

070 – Saturday Suspension

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 2020/2021

Account Number	Account Description	Actual 2018/2019	Revised Budget 2019/2020	Budget 2020/2021
1410 - Co-Curricular Activities				
110-1410-611266-000-000-000-000-0000	Sec-Instrumental/Vocal Teacher	\$490,322	\$502,305	\$551,097
110-1410-611267-000-000-000-000-0000	Elem-Instrumental Music Teacher	404,331	428,909	426,090
110-1410-612301-000-000-000-000-0000	Substitute Teacher	7,016	18,000	15,000
110-1410-613053-000-000-000-000-0000	Extra Work-Co-Curricular Sponsor	37,650	37,500	37,500
110-1410-614001-000-000-000-000-0000	Sabbatical Leave	14,097	35,530	0
110-1410-615101-000-000-000-000-0000	Performance Pay	30,659	22,500	0
110-1410-621000-000-000-000-000-0000	Group Insurance Expense	241,347	209,203	220,109
110-1410-622000-000-000-000-000-0000	FICA	375	725	698
110-1410-622500-000-000-000-000-0000	Medicare Part A Expense	13,644	13,855	14,432
110-1410-623101-000-000-000-000-0000	Teachers' Retirement	254,616	247,734	262,756
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	3,814	3,791	4,120
110-1410-627000-000-000-000-000-0000	Group Insurance-Retiree	95,622	88,840	88,840
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	2,756	3,000	3,000
1420 - Athletics Program				
110-1420-612201-000-000-000-000-0000	CECP Coach/Sponsor	80,890	62,000	62,000
110-1420-613054-000-000-000-000-0000	Extra Work-Athletics/Sponsors	532,142	492,402	519,759
110-1420-613054-020-000-000-000-0000	Extra Work-Athletics/Sponsors	1,134	0	0
110-1420-613055-000-000-000-000-0000	Extended Season Pay	24,000	25,000	25,000
110-1420-622000-000-000-000-000-0000	FICA	4,852	5,394	3,844
110-1420-622500-xxx-000-000-000-0000	Medicare Part A Expense	8,932	7,824	8,290
110-1420-623101-xxx-000-000-000-0000	Teachers' Retirement	145,666	130,580	137,174
110-1420-626001-xxx-000-000-000-0000	Workers' Compensation Insurance	2,631	2,363	2,502
110-1420-633564-xxx-000-000-000-0000	Drug Testing-Students	3,210	4,000	4,000
110-1420-644123-000-000-000-000-0000	Building Rental	5,114	0	0
110-1420-651063-000-000-000-000-0000	Travel-Students	3,300	0	0
110-1420-661052-000-000-000-000-0000	Other Materials and Supplies	28,207	14,000	0
110-1420-661052-013-000-000-000-0000	Other Materials and Supplies-EMHS	10,410	0	0
110-1420-673969-000-000-000-000-0000	Athletic Equipment	6,423	11,000	0

Terrebonne Parish School Board
 General Fund Budget
 Other Instructional Programs-Function 1400
 Fiscal Year 2020/2021

Account Number	Account Description	Actual 2018/2019	Revised Budget 2019/2020	Budget 2020/2021
1460 - After School Programs				
110-1460-613041-022-340-000-00-000-0000	Extra Work-Teacher	16,037	35,000	35,000
110-1460-613041-039-340-000-00-000-0000	Extra Work-Teacher	1,145	35,000	35,000
110-1460-613048-000-000-720-00-000-0000	Remediation Teacher	84,509	100,000	100,000
110-1460-613049-000-070-000-00-000-0000	Saturday Suspension Teacher	32,532	50,000	50,000
110-1460-622000-000-xxx-xxx-00-000-0000	FICA	107	100	100
110-1460-622500-xxx-xxx-xxx-00-000-0000	Medicare Part A Expense	1,791	2,866	3,191
110-1460-623101-xxx-xxx-xxx-00-000-0000	Teachers' Retirement	34,309	57,200	56,760
110-1460-623903-xxx-xxx-xxx-00-000-0000	Optional Retirement Expense	135	100	100
110-1460-623905-000-000-720-00-000-0000	LA State Empl Rtmt-LASERS	11	400	50
110-1460-626001-xxx-xxx-xxx-00-000-0000	Workers' Compensation Insurance	536	880	880
110-1460-632018-039-340-000-00-000-0000	Instructional Services	14,976	8,000	8,000
110-1460-661005-022-340-000-00-000-0000	Instructional Materials	1,483	2,000	2,000
110-1460-661005-039-340-000-00-000-0000	Instructional Materials	0	2,000	2,000
1470 - Summer School Programs				
110-1470-613042-000-000-740-00-000-0000	Summer Program Teacher	15,174	33,134	14,235
110-1470-622000-000-000-740-00-000-0000	FICA	2	0	0
110-1470-622500-000-000-740-00-000-0000	Medicare Part A Expense	215	481	207
110-1470-623101-000-000-740-00-000-0000	Teachers' Retirement	3,573	8,615	3,673
110-1470-623903-000-000-740-00-000-0000	Optional Retirement Expense	353	0	0
110-1470-623905-000-000-740-00-000-0000	LA State Empl Rtmt-LASERS	96	96	96
110-1470-626001-000-000-740-00-000-0000	Workers' Compensation Insurance	61	133	57
1480 - Alternative Program				
110-1480-611262-012-000-000-00-000-0000	Alternative Program Teacher	354,237	430,911	434,994
110-1480-611262-048-000-000-00-000-0000	Alternative Program Teacher	84,008	86,210	87,053
110-1480-611264-000-000-000-00-000-0000	In-School Intervention Teacher	165,940	201,570	216,379
110-1480-611264-012-000-000-00-000-0000	In-School Intervention Teacher	32,640	35,052	35,441
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	14,074	15,051	15,338
110-1480-612301-000-000-000-00-000-0000	Substitute Teacher	0	4,000	15,000
110-1480-612301-012-000-000-00-000-0000	Substitute Teacher	12,123	10,000	10,000
110-1480-612431-000-000-000-00-000-0000	Substitute Paraprofessional	21,591	0	0
110-1480-615101-000-000-000-00-000-0000	Performance Pay	6,000	8,761	0

Terrebonne Parish School Board
 General Fund Budget
 Other Instructional Programs-Function 1400
 Fiscal Year 2020/2021

Account Number	Account Description	Actual 2018/2019	Revised Budget 2019/2020	Budget 2020/2021
110-1480-615107-000-000-000-00-000-0000	Core Teacher Stipend	6,000	7,000	7,000
110-1480-621000-xxx-000-000-00-000-0000	Group Insurance Expense	192,452	174,732	188,349
110-1480-622000-xxx-000-000-00-000-0000	FICA	1,830	564	1,163
110-1480-622500-xxx-000-000-00-000-0000	Medicare Part A Expense	9,623	10,524	11,516
110-1480-623101-xxx-000-000-00-000-0000	Teachers' Retirement	165,002	167,395	183,288
110-1480-625000-000-000-000-00-000-0000	Unemployment Compensation	3	1,000	1,000
110-1480-626001-xxx-000-000-00-000-0000	Workers' Compensation Insurance	3,007	2,925	3,286
110-1480-627000-000-000-000-00-000-0000	Group Insurance-Retiree	66,936	69,098	69,098
110-1480-628100-000-000-000-00-000-0000	Sick Leave Severance Pay	7,765	8,000	8,000
1490 - Other Instructional Programs				
110-1490-615101-000-000-000-00-000-0000	Performance Pay	2,827	3,000	0
110-1490-622500-000-000-000-00-000-0000	Medicare Part A Expense	41	44	44
110-1490-627000-000-000-000-00-000-0000	Group Insurance-Retiree	28,687	29,613	29,613
110-1490-628100-000-000-000-00-000-0000	Sick Leave Severance Pay	0	3,000	3,000
110-1490-632020-000-000-000-00-000-0000	4-H Services-LSU Ag. Center	12,877	12,877	12,877
Total Other Instructional Programs		\$3,847,866	\$3,989,224	\$4,035,436

Terrebonne Parish School Board
 General Fund Budget
 Fiscal Year 2020/2021

Special Programs			
<p>Special Programs include activities primarily for students having special needs.</p> <p>Every Student Succeeds Act (ESSA) – Activities for economically and educationally deprived students whose background is so different from that of most other students that they need additional opportunities beyond those provided in the regular educational program.</p> <p>English Language Acquisition Group (Title III) – Activities for students from homes in which the English language is not the primary language spoken.</p> <p>Pre-Kindergarten Programs – Activities associated with children of any age span below kindergarten.</p> <p>Head Start Program – Activities associated with children attending Head Start programs in the local school district.</p> <p>Other – Activities for students having special needs not included above.</p>			
Personnel Roster			
Position	Revised Budget 2019/2020	Budget 2020/2021	Increase (Decrease)
EL Teacher	4	5	1
Total Positions	4	5	1

Terrebonne Parish School Board
General Fund Budget
Fiscal Year 2020/2021

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
Fiscal Year 2020/2021

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 2020/2021

Personnel Roster			
Position	Revised Budget 2019/2020	Budget 2020/2021	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	8	9	1
Nursing Assistant	6	6	0
Part-Time Nursing Assistant	29	34	5
Educational Diagnostician	8	8	0
Speech Therapy Coordinator	0	1	1
Speech Therapist/Pathologist	16	17	1
Speech Therapy Assistant	11	9	(2)
Audiologist	1	1	0
Special Education Interpreter	3	3	0
Total Positions	132	138	6

Terrebonne Parish School Board
 General Fund Budget
 Pupil Support Services-Function 2100
 Fiscal Year 2020/2021

Account Number	Account Description	Actual 2018/2019	Revised Budget 2019/2020	Budget 2020/2021
2110 - Attendance and Social Work Services				
110-2110-627000-000-000-000-000-0000	Group Insurance-Retiree	\$24,890	\$31,784	\$31,979
110-2110-644230-000-000-000-00-000-0000	Copy Equipment Rental	205	300	300
110-2110-653032-000-000-000-00-000-0000	Cellular Telephone Expense	858	850	850
110-2110-655001-000-000-000-00-000-0000	Forms Printing	14,620	15,000	15,000
110-2110-658201-000-000-000-00-000-0000	Travel-Employee	7,724	8,000	8,000
110-2110-661050-000-000-000-00-000-0000	General Office Supplies	252	500	500
2111 - Supervision-Attendance/Social Work				
110-2111-611116-000-000-000-00-000-0000	Supervisor-Child Welfare	169,204	169,451	170,943
110-2111-611401-000-000-000-00-000-0000	Clerical/Secretarial	48,285	49,564	49,891
110-2111-612205-000-000-000-00-000-0000	Part-Time Seasonal Clerical	2,883	2,500	3,000
110-2111-613008-000-000-000-00-000-0000	Extra Work-Clerical	0	200	200
110-2111-621000-000-000-000-00-000-0000	Group Insurance Expense	38,716	38,717	38,717
110-2111-622000-000-000-000-00-000-0000	FICA	43	155	186
110-2111-622500-000-000-000-00-000-0000	Medicare Part A Expense	3,040	3,089	3,122
110-2111-623101-000-000-000-00-000-0000	Teachers' Retirement	58,653	56,996	57,027
110-2111-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	881	885	896
2120 - Guidance Services				
110-2120-627000-000-000-000-00-000-0000	Group Insurance-Retiree	354,676	349,623	351,765
2122 - Counseling Services				
110-2122-611305-000-000-000-00-000-0000	Guidance Counselor	1,640,575	1,689,681	1,703,192
110-2122-611398-000-000-000-00-000-0000	NBC-National Board Certified	80,001	80,000	80,000
110-2122-611409-000-000-000-00-000-0000	Guidance Secretary	100,571	109,329	104,374
110-2122-612413-000-000-000-00-000-0000	Substitute Guidance Counselor	0	1,000	1,000
110-2122-612433-000-000-000-00-000-0000	Substitute Secretary/Clerical	654	1,000	1,000
110-2122-613080-000-000-000-00-000-0000	Extra Work-Guidance Counselor	1,221	1,500	1,500
110-2122-615101-000-000-000-00-000-0000	Performance Pay	44,689	35,401	0
110-2122-621000-000-000-000-00-000-0000	Group Insurance Expense	480,740	404,008	396,377
110-2122-622000-000-000-000-00-000-0000	FICA	41	80	62
110-2122-622500-000-000-000-00-000-0000	Medicare Part A Expense	25,497	26,790	26,452
110-2122-623101-000-000-000-00-000-0000	Teachers' Retirement	413,355	418,690	433,112
110-2122-623905-000-000-000-00-000-0000	La State Empl Rtmt-LASERS	17,217	18,983	18,743

Terrebonne Parish School Board
 General Fund Budget
 Pupil Support Services-Function 2100
 Fiscal Year 2020/2021

Account Number	Account Description	Actual 2018/2019	Revised Budget 2019/2020	Budget 2020/2021
110-2122-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	7,294	7,503	7,562
110-2122-628100-000-000-000-00-000-0000	Sick Leave Severance Pay	0	15,000	15,000
2130 - Health Services				
110-2130-612429-000-000-000-00-000-0000	Substitute Nursing Assistant	527	1,000	1,000
110-2130-622000-000-000-000-00-000-0000	FICA	33	40	62
110-2130-622500-000-000-000-00-000-0000	Medicare Part A Expense	8	15	15
110-2130-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	2	4	4
110-2130-627000-000-000-000-00-000-0000	Group Insurance-Retiree	24,890	25,427	25,583
110-2130-643018-000-000-000-00-000-0000	Equipment Repair Service	2,310	2,000	2,000
110-2130-653032-000-000-000-00-000-0000	Cellular Telephone Expense	5,261	5,300	5,300
110-2130-658201-000-000-000-00-000-0000	Travel-Employee	10,799	11,000	11,000
110-2130-659005-000-000-000-00-000-0000	Travel-Non-Employee	3,017	0	0
110-2130-661048-000-000-000-00-000-0000	Health Supplies	19,416	20,000	20,000
110-2130-661050-000-000-000-00-000-0000	General Office Supplies	243	500	500
110-2130-661510-000-000-000-00-000-0000	Supplies-Technology Related	0	7,100	0
2131 - Supervision of Health Services				
110-2131-611144-000-000-000-00-000-0000	Nurse Coordinator	48,345	50,416	50,517
110-2131-621000-000-000-000-00-000-0000	Group Insurance Expense	12,539	10,906	10,906
110-2131-622500-000-000-000-00-000-0000	Medicare Part A Expense	590	640	641
110-2131-623101-000-000-000-00-000-0000	Teachers' Retirement	12,908	13,108	13,034
110-2131-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	193	201	202
2134 - Nursing Services				
110-2134-611601-000-000-000-00-000-0000	Nursing Assistant	65,788	74,953	82,641
110-2134-611602-000-000-000-00-000-0000	Part-Time Nursing Assistant	198,685	211,800	244,800
110-2134-611841-000-000-000-00-000-0000	Health Nurse	223,926	312,242	360,434
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	1,050	1,200	1,200
110-2134-613057-000-000-000-00-000-0000	Extra Work-Nurse	7,891	10,000	8,000
110-2134-615101-000-000-000-00-000-0000	Performance Pay	3,163	2,159	0
110-2134-621000-000-000-000-00-000-0000	Group Insurance Expense	109,855	131,123	145,449
110-2134-622000-000-000-000-00-000-0000	FICA	12,421	12,781	15,511

Terrebonne Parish School Board
 General Fund Budget
 Pupil Support Services-Function 2100
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Account Number	Account Description	Actual 2018/2019	Revised Budget 2019/2020	Budget 2020/2021
110-2134-622500-000-000-000-000-0000	Medicare Part A Expense	7,092	8,604	9,981
110-2134-623101-000-000-000-000-0000	Teachers' Retirement	78,717	103,585	116,688
110-2134-625000-000-000-000-000-0000	Unemployment Compensation	0	156	0
110-2134-626001-000-000-000-000-0000	Workers' Compensation Insurance	1,925	2,332	2820
110-2134-633534-000-000-000-000-0000	Contract Nursing Services	62,857	0	0
2140 - Psychological and Educational Services				
110-2140-627000-000-000-000-000-0000	Group Insurance-Retiree	105,781	108,065	108,727
2142 - Psychological Testing Services				
110-2142-611325-000-000-000-000-0000	Psychologist	234,970	0	0
110-2142-621000-000-000-000-000-0000	Group Insurance Expense	56,752	0	0
110-2142-622500-000-000-000-000-0000	Medicare Part A Expense	3,311	116	102
110-2142-623101-000-000-000-000-0000	Teachers' Retirement	47,138	0	0
110-2142-626001-000-000-000-000-0000	Workers' Compensation Insurance	940	0	0
110-2142-628100-000-000-000-000-0000	Sick Leave Severance Pay	7,750	8,000	7,000
2145 - Educational Diagnostic Services				
110-2145-611331-000-000-000-000-0000	Educational Diagnostician	215,666	206,668	207,687
110-2145-611399-000-000-000-000-0000	PIP-Prof. Improvement Program	1,591	1,591	1,591
110-2145-621000-000-000-000-000-0000	Group Insurance Expense	55,934	45,736	45,696
110-2145-622500-000-000-000-000-0000	Medicare Part A Expense	2,565	3,079	3,099
110-2145-623101-000-000-000-000-0000	Teachers' Retirement	53,008	46,843	46,737
110-2145-626001-000-000-000-000-0000	Workers' Compensation Insurance	869	835	838
110-2145-628100-000-000-000-000-0000	Sick Leave Severance Pay	0	15,000	15,000
2150 - Speech Pathology and Audiology Services				
110-2150-613002-000-000-000-000-0000	Extra Work-Interpreter	162	500	500
110-2150-622500-000-000-000-000-0000	Medicare Part A Expense	2	7	7
110-2150-623101-000-000-000-000-0000	Teachers' Retirement	43	130	129
110-2150-626001-000-000-000-000-0000	Workers' Compensation Insurance	1	2	2
110-2150-627000-000-000-000-000-0000	Group Insurance-Retiree	136,892	133,492	134,310
110-2150-658201-000-000-000-000-0000	Travel-Expense	6,941	8,000	8,000

Terrebonne Parish School Board
 General Fund Budget
 Pupil Support Services-Function 2100
 Fiscal Year 2020/2021

Account Number	Account Description	Actual 2018/2019	Revised Budget 2019/2020	Budget 2020/2021
2152 - Speech Pathology/Therapy Services				
110-2152-611301-000-000-000-000-0000	Speech Therapist	421,632	437,853	521,508
110-2152-611303-000-000-000-000-0000	Speech Therapist Assistant	391,452	427,440	358,580
110-2152-611329-000-000-000-000-0000	Qualified Exm/Speech Pathologist	163,580	187,730	143,106
110-2152-611338-000-000-000-000-0000	Speech Therapy Coordinator	0	0	48,985
110-2152-612417-000-000-000-000-0000	Substitute Speech Therapist	58,956	30,000	30,000
110-2152-615101-000-000-000-000-0000	Performance Pay	9,504	3,919	0
110-2152-621000-000-000-000-000-0000	Group Insurance Expense	292,814	262,455	265,618
110-2152-622000-000-000-000-000-0000	FICA	0	1,209	1,860
110-2152-622500-000-000-000-000-0000	Medicare Part A Expense	14,274	14,919	15,113
110-2152-623101-000-000-000-000-0000	Teachers' Retirement	279,892	276,514	276,622
110-2152-626001-000-000-000-000-0000	Workers' Compensation Insurance	4,010	4,075	4,263
110-2152-628100-000-000-000-000-0000	Sick Leave Severance Pay	7,054	0	0
2153 - Audiology Services				
110-2153-611337-000-000-000-000-0000	Audiologist	27,451	51,135	51,230
110-2153-621000-000-000-000-000-0000	Group Insurance Expense	6,201	10,906	10,906
110-2153-622500-000-000-000-000-0000	Medicare Part A Expense	376	701	703
110-2153-623101-000-000-000-000-0000	Teachers' Retirement	7,329	13,295	13,217
110-2153-626001-000-000-000-000-0000	Workers' Compensation Insurance	110	204	205
2154 - Interpretive Services				
110-2154-611903-000-000-000-000-0000	Special Education Interpreter	48,737	52,178	52,477
110-2154-615101-000-000-000-000-0000	Performance Pay	453	0	0
110-2154-621000-000-000-000-000-0000	Group Insurance Expense	30,191	25,878	25,878
110-2154-622500-000-000-000-000-0000	Medicare Part A Expense	637	700	704
110-2154-623101-000-000-000-000-0000	Teachers' Retirement	8,557	8,831	8,816
110-2154-626001-000-000-000-000-0000	Workers' Compensation Insurance	197	208	209
2170 - Support-Individual Special Needs Students				
110-2170-627000-000-000-000-000-0000	Group Insurance-Retiree	6,222	6,357	6,396
2190 - Other Pupil Support Services				
110-2190-611355-000-000-000-000-0000	Instructional Technology Specialist	52,804	53,905	54,001
110-2190-621000-000-000-000-000-0000	Group Insurance Expense	12,839	12,839	12,839

TERREBONNE

Parish School District

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Terrebonne Parish School Board
General Fund Budget
Fiscal Year 2020/2021

Instructional Staff Services

Instructional Staff Services include activities associated with assisting the instructional staff with the content and process of providing learning experiences for students.

Improvement of Instructional Services – Activities associated with directing, managing and supervising the improvement of instructional services.

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.

Instructional Staff Training Services – Activities associated with the professional development and training of instructional personnel.

Library/Media Services – Activities concerned with the use of all teaching and learning resources, including hardware and content materials.

Other Instructional Staff Services – Activities supporting the instructional staff not properly classified elsewhere in this area.

Program Codes:

061 – Curriculum and Instruction

065 – Technology

067 – Grant Writing

Other Code:

740 – LEAP/EOC Summer School

Terrebonne Parish School Board
 General Fund Budget
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Personnel Roster			
Position	Revised Budget 2019/2020	Budget 2020/2021	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	4	2	(2)
Coordinator/Facilitator–Special Area	1	1	0
Master Teacher	6	6	0
Education Technology Facilitator	1	1	0
Elementary Librarian	23	24	1
Secondary Librarian	7	6	(1)
Total Positions	53	51	(2)

Terrebonne Parish School Board
 General Fund Budget
 Instructional Staff Services-Function 2200
 Fiscal Year 2020/2021

Account Number	Account Description	Actual 2018/2019	Revised Budget 2019/2020	Budget 2020/2021
2211 - Regular Programs-Elementary and Secondary Programs				
110-2211-611111-000-000-000-00-000-0000	Supervisor-Regular Programs	\$193,536	\$169,951	\$171,439
110-2211-611138-000-000-000-00-000-0000	District Assessment/Acct Adm	66,119	88,127	88,225
110-2211-611401-000-000-000-00-000-0000	Clerical/Secretarial	46,681	47,881	48,280
110-2211-621000-000-000-000-00-000-0000	Group Insurance Expense	58,618	56,463	56,463
110-2211-622500-000-000-000-00-000-0000	Medicare Part A Expense	4,315	4,348	4,376
110-2211-623101-000-000-000-00-000-0000	Teachers' Retirement	81,792	79,549	79,449
110-2211-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	1,226	1,223	1,232
110-2211-627000-000-000-000-00-000-0000	Group Insurance-Retiree	81,613	81,000	81,272
110-2211-628100-000-000-000-00-000-0000	Sick Leave Severance Pay	9,322	10,000	10,000
110-2211-644230-000-000-000-00-000-0000	Copy Equipment Rental	1,059	1,400	1,400
110-2211-653032-000-000-000-00-000-0000	Cellular Telephone Expense	2,437	2,200	2,200
110-2211-653033-000-000-000-00-000-0000	Data Plan	156	200	0
110-2211-658201-000-000-000-00-000-0000	Travel-Employee	5,875	7,000	7,000
110-2211-661050-000-000-000-00-000-0000	General Office Supplies	1,919	3,000	3,000
2212 - Special Education Programs				
110-2212-611112-000-000-000-00-000-0000	Supervisor-Special Education	32,469	32,829	32,829
110-2212-611399-000-000-000-00-000-0000	PIP-Prof. Improvement Program	2,040	2,040	2,040
110-2212-621000-000-000-000-00-000-0000	Group Insurance Expense	4,108	4,106	4,107
110-2212-622500-000-000-000-00-000-0000	Medicare Part A Expense	447	500	498
110-2212-623101-000-000-000-00-000-0000	Teachers' Retirement	9,214	9,067	8,995
110-2212-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	138	141	141
110-2212-627000-000-000-000-00-000-0000	Group Insurance-Retiree	118,710	132,546	132,990
110-2212-653032-000-000-000-00-000-0000	Cellular Telephone Expense	0	530	530
110-2212-658201-000-000-000-00-000-0000	Travel-Employee	11	3,164	3,000
2213 - Gifted and Talented				
110-2213-627000-000-000-000-00-000-0000	Group Insurance-Retiree	14,839	14,727	14,777
2214 - Other Special Programs				
110-2214-611113-000-000-000-00-000-0000	Supervisor-Federal Programs	4,999	5,110	5,116
110-2214-611398-000-000-000-00-000-0000	NBC-National Board Certified	5,000	5,000	5,000
110-2214-621000-000-000-000-00-000-0000	Group Insurance Expense	634	640	640
110-2214-622500-000-000-000-00-000-0000	Medicare Part A Expense	181	143	142

Terrebonne Parish School Board
 General Fund Budget
 Instructional Staff Services-Function 2200
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Account Number	Account Description	Actual 2018/2019	Revised Budget 2019/2020	Budget 2020/2021
110-2214-623101-000-000-000-00-000-0000	Teachers' Retirement	2,670	2,629	2,610
110-2214-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	40	40	42
110-2214-627000-000-000-000-00-000-0000	Group Insurance-Retiree	89,033	95,727	96,048
110-2214-628200-000-000-000-00-000-0000	Annual Leave Severance Pay	2,838	0	0
110-2214-653032-000-000-000-00-000-0000	Cellular Telephone Expense	11	530	530
110-2214-658201-000-000-000-00-000-0000	Travel-Employee	0	170	250
2216 - Adult/Continuing Education Program				
110-2216-611363-000-000-000-00-000-0000	Coordinator-Special Area	36,916	40,372	29,105
110-2216-611399-000-000-000-00-000-0000	PIP-Prof. Improvement Program	1,504	1,504	1,504
110-2216-621000-000-000-000-00-000-0000	Group Insurance Expense	3,836	4,029	2,905
110-2216-623101-000-000-000-00-000-0000	Teachers' Retirement	10,258	10,888	7,898
110-2216-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	154	167	122
2220 - Instruction and Curriculum Development Services				
110-2220-611298-000-000-000-00-000-0000	NBC-National Board Certified	0	5,000	5,000
110-2220-611347-000-061-000-00-000-0000	Curriculum Specialist	175,870	185,544	187,486
110-2220-611352-000-000-000-00-000-0000	Coordinator-STEM	46,641	47,740	48,603
110-2220-611353-000-000-000-00-000-0000	Master Teacher	257,705	270,033	271,380
110-2220-611354-000-000-000-00-000-0000	Lead Teacher	129,577	181,425	89,415
110-2220-611398-000-000-000-00-000-0000	NBC-National Board Certified	0	10,000	10,000
110-2220-611399-000-000-000-00-000-0000	PIP-Prof. Improvement Program	0	1,738	1,738
110-2220-613074-000-000-000-00-000-0000	Extra Work-Curriculum Specialist	2,021	0	0
110-2220-613074-000-061-000-00-000-0000	Extra Work-Curriculum Specialist	5,951	20,000	10,000
110-2220-615101-000-000-000-00-000-0000	Performance Pay	29,984	18,000	0
110-2220-621000-000-xxx-000-00-000-0000	Group Insurance Expense	156,397	130,790	114,864
110-2220-622500-000-xxx-000-00-000-0000	Medicare Part A Expense	8,873	10,194	8,558
110-2220-623101-000-xxx-000-00-000-0000	Teachers' Retirement	164,943	183,231	156,576
110-2220-626001-000-xxx-000-00-000-0000	Workers' Compensation Insurance	2,471	2,738	2,427
110-2220-627000-000-000-000-00-000-0000	Group Insurance-Retiree	259,679	257,728	258,591
110-2220-628100-000-000-000-00-000-0000	Sick Leave Severance Pay	0	5,000	4,000
110-2220-644230-000-061-000-00-000-0000	Copy Equipment Rental	259	300	300
110-2220-653032-000-061-000-00-000-0000	Cellular Telephone Expense	1,361	2,000	2,000
110-2220-658201-000-000-000-00-000-0000	Travel-Employee	2,449	2,000	2,000
110-2220-658201-000-061-000-00-000-0000	Travel-Employee	3,443	4,000	4,000
110-2220-661050-000-061-000-00-000-0000	General Office Supplies	331	450	500

Terrebonne Parish School Board
 General Fund Budget
 Instructional Staff Services-Function 2200
 Fiscal Year 2020/2021

Account Number	Account Description	Actual 2018/2019	Revised Budget 2019/2020	Budget 2020/2021
2231 - Instructional Staff Training-Regular Education				
110-2231-612301-000-000-000-000-0000	Substitute Teacher	44,209	50,000	50,000
110-2231-615051-000-000-000-000-0000	Stipend-Inservice Presenter	0	7,500	7,500
110-2231-615052-000-000-000-000-0000	Stipend-Inservice Participant	30,564	75,000	75,000
110-2231-622000-000-000-000-000-0000	FICA	1,940	1,330	3,103
110-2231-622500-000-000-000-000-0000	Medicare Part A Expense	1,127	1,921	1,927
110-2231-623101-000-000-000-000-0000	Teachers' Retirement	11,932	21,450	21,363
110-2231-623300-000-000-000-000-0000	LA School Employees Rtmt-LSERS	0	29	29
110-2231-623903-000-000-000-000-0000	Optional Retirement Expense	144	0	0
110-2231-626001-000-000-000-000-0000	Workers' Compensation Insurance	317	530	531
110-2231-632012-000-000-000-000-0000	Consultant Services	148,655	185,000	185,000
110-2231-653038-000-000-000-000-0000	Web Based Access License	6,959	10,500	10,500
110-2231-658201-000-000-000-000-0000	Travel-Employee	9,088	10,000	10,000
110-2231-661037-000-000-000-000-0000	Furniture/Fixtures	7,677	0	0
110-2231-661045-000-000-000-000-0000	Professional Development Supplies	9,499	10,000	10,000
2232 - Staff Training-Special Education Programs				
110-2232-612301-000-000-000-000-0000	Substitute Teacher	0	353	0
110-2232-622000-000-000-000-000-0000	FICA	0	3	0
110-2232-622500-000-000-000-000-0000	Medicare Part A Expense	0	5	0
110-2232-623101-000-000-000-000-0000	Teachers' Retirement	0	78	0
110-2232-626001-000-000-000-000-0000	Workers' Compensation Insurance	0	1	0
2250 - Library/Media Services				
110-2250-627000-000-000-000-000-0000	Group Insurance-Retiree	348,712	338,728	339,863
2252 - School Library/Media Services				
110-2252-611287-000-000-000-000-0000	Elementary Librarian	952,202	951,736	998,466
110-2252-611288-000-000-000-000-0000	Secondary Librarian	288,683	298,352	258,016
110-2252-611289-000-000-000-000-0000	Part-Time Librarian	19,617	0	0
110-2252-611398-000-000-000-000-0000	NBC-National Board Certified	5,000	5,000	5,000
110-2252-612301-000-000-000-000-0000	Substitute Teacher	13,553	17,000	17,000
110-2252-613067-000-000-000-000-0000	Extra Work-Librarian	0	240	240
110-2252-615101-000-000-000-000-0000	Performance Pay	22,162	14,984	0

Terrebonne Parish School Board
 General Fund Budget
 Fiscal Year 2020/2021

General Administration

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

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

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

Personnel Roster

Position	Revised Budget 2019/2020	Budget 2020/2021	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 2020/2021

Account Number	Account Description	Actual 2018/2019	Revised Budget 2019/2020	Budget 2020/2021
2310 - Board of Education Services				
110-2310-627000-000-000-000-000-0000	Group Insurance-Retiree	\$38,377	\$37,764	\$37,764
110-2310-631322-000-000-000-000-0000	Pension Fund-Constitutional Tax	113,886	115,000	130,000
110-2310-631326-000-000-000-000-0000	Pension Fund-Special Maint Tax	159,617	160,000	175,000
110-2310-631438-000-000-000-000-0000	Sales Tax Collection Fee	52,827	60,135	60,135
110-2310-631635-000-000-000-000-0000	Election	7,569	20,000	20,000
110-2310-631901-000-000-000-000-0000	Processing Fees/Retirees	600	600	600
110-2310-632012-000-000-000-000-0000	Consultant Services	200	0	0
110-2310-633215-000-000-000-000-0000	General Legal and Recording Fees	44,399	45,000	45,000
110-2310-633310-000-000-000-000-0000	Financial Audit Fees	68,999	81,000	81,000
110-2310-633901-000-000-000-000-0000	Actuary Fees	10,000	5,500	5,500
110-2310-633903-000-000-000-000-0000	Geologist Fee-Section 16 Lands	8,268	8,000	8,000
110-2310-633905-000-000-000-000-0000	Consultant Services-S16 Lands	5,420	4,000	4,000
110-2310-633907-000-000-000-000-0000	Appraisal Fees	4,400	5,000	1,000
110-2310-633909-000-000-000-000-0000	Survey Service	5,083	5,000	5,000
110-2310-633911-000-000-000-000-0000	Policy Review	3,900	4,300	4,300
110-2310-633926-000-000-000-000-0000	Facilities Study Service	0	125,000	125,000
110-2310-634035-000-000-000-000-0000	Planning/Map Fees-School	21,746	22,000	22,000
110-2310-634047-000-000-000-000-0000	Contract Security Services	1,425	1,600	1,600
110-2310-634052-000-000-000-000-0000	Bank Service Charges	71,837	70,000	70,000
110-2310-634058-000-000-000-000-0000	Cash Management Fees	6,414	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	3,900
110-2310-653032-000-000-000-000-0000	Cellular Telephone Expense	14,641	15,000	12,000
110-2310-653038-000-000-000-000-0000	Web Based Access License	0	0	24,000
110-2310-654005-000-000-000-000-0000	Official Journal Expense	18,587	14,000	16,000
110-2310-658201-000-000-000-000-0000	Travel-Employee	22,338	25,000	25,000
110-2310-661045-000-000-000-000-0000	Professional Development Supplies	675	600	600
110-2310-661050-000-000-000-000-0000	General Office Supplies	4,607	2,000	2,000
110-2310-661052-000-000-000-000-0000	Other Material and Supplies	1,119	8,000	8,000
110-2310-681028-000-000-000-000-0000	Dues and Fees	13,991	14,500	14,500
110-2310-681041-000-000-000-000-0000	State and Federal Fees	68,892	0	0

Terrebonne Parish School Board
General Fund Budget
General Administration-Function 2300
Fiscal Year 2020/2021

Account Number	Account Description	Actual 2018/2019	Revised Budget 2019/2020	Budget 2020/2021
2311 - Supervision-Board of Education Services				
110-2311-611101-000-000-000-000-0000	Board Member	87,600	87,600	87,600
110-2311-621000-000-000-000-000-0000	Group Insurance Expense	74,818	72,198	72,198
110-2311-622000-000-000-000-000-0000	FICA	3,037	2,846	2,846
110-2311-622500-000-000-000-000-0000	Medicare Part A Expense	1,026	1,077	1,077
110-2311-626001-000-000-000-000-0000	Workers' Compensation Insurance	350	347	347
2312 - Board Secretary/Clerk Services				
110-2312-611429-000-000-000-000-0000	Reception/Switchboard Operator	18,100	20,307	20,599
110-2312-611431-000-000-000-000-0000	Executive Assistant	47,061	48,135	48,135
110-2312-621000-000-000-000-000-0000	Group Insurance Expense	16,021	18,392	18,392
110-2312-622500-000-000-000-000-0000	Medicare Part A Expense	231	238	241
110-2312-623101-000-000-000-000-0000	Teachers' Retirement	17,398	17,794	17,830
110-2312-626001-000-000-000-000-0000	Workers' Compensation Insurance	261	273	274
2320 - Executive Administrative Services				
110-2320-627000-000-000-000-000-0000	Group Insurance-Retiree	69,079	67,975	67,975
2321 - Office of Superintendent Services				
110-2321-611102-000-000-000-000-0000	Superintendent	196,250	198,500	197,500
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	35,746	36,346	37,262
110-2321-621000-000-000-000-000-0000	Group Insurance Expense	14,972	14,972	14,972
110-2321-622500-000-000-000-000-0000	Medicare Part A Expense	3,381	3,423	3,422
110-2321-623101-000-000-000-000-0000	Teachers' Retirement	62,316	61,439	61,343
110-2321-626001-000-000-000-000-0000	Workers' Compensation Insurance	934	945	945
110-2321-644230-000-000-000-000-0000	Copy Equipment Rental	525	500	500
110-2321-653032-000-000-000-000-0000	Cellular Telephone Expense	429	500	500
110-2321-658201-000-000-000-000-0000	Travel-Employee	4,361	4,500	4,500
110-2321-661050-000-000-000-000-0000	General Office Supplies	799	1,500	1,000
110-2321-661054-000-000-000-000-0000	Subscription Expense	214	250	250
110-2321-681028-000-000-000-000-0000	Dues and Fees	885	1,000	700
2322- Community Relations Services				
110-2322-661052-000-000-600-00-000-0000	Other Materials and Supplies	450	1,000	700

Terrebonne Parish School Board
 General Fund Budget
 Fiscal Year 2020/2021

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 2019/2020	Budget 2020/2021	Increase (Decrease)
Principal	34	34	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	124	124	0

Other Code:
 740 – LEAP/EOC Summer School

Terrebonne Parish School Board
 General Fund Budget
 School Administration-Function 2400
 Fiscal Year 2020/2021

Account Number	Account Description	Actual 2018/2019	Revised Budget 2019/2020	Budget 2020/2021
2400 - School Administration				
110-2400-613008-000-000-000-000-0000	Extra Work-Clerical	\$1,240	\$0	\$0
110-2400-622500-000-000-000-000-0000	Medicare Part A Expense	18	0	0
110-2400-623101-000-000-000-000-0000	Teachers' Retirement	331	0	0
110-2400-626001-000-000-000-000-0000	Workers' Compensation Insurance	5	0	0
110-2400-627000-000-000-000-000-0000	Group Insurance-Retiree	949,851	941,106	940,674
110-2400-653005-000-000-000-000-0000	Telephone Expense	228,062	220,000	220,000
110-2400-653010-000-000-000-000-0000	Telephone Equipment Maintenance	35,892	40,000	40,000
110-2400-658201-000-000-000-000-0000	Travel-Employee	6,139	6,000	6,500
110-2400-661050-000-000-000-000-0000	General Office Supplies	102	400	400
110-2400-661050-012-000-000-000-0000	General Office Supplies	433	450	450
2410 - Office of Principal Services				
110-2410-611141-000-000-000-000-0000	Principal	2,063,904	2,175,534	2,038,206
110-2410-611141-012-000-000-000-0000	Principal	63,552	64,649	64,757
110-2410-611198-000-000-000-000-0000	NBC-National Board Certified	25,000	20,000	20,000
110-2410-611405-000-000-000-000-0000	School Clerical 12 Months	101,740	103,297	104,257
110-2410-611407-000-000-000-000-0000	School Clerical Non-12 Months	579,368	604,492	610,511
110-2410-611407-012-000-000-000-0000	School Clerical Non-12 Months	19,771	20,371	20,469
110-2410-611427-000-000-000-000-0000	Part-Time Clerical	41,996	43,640	43,200
110-2410-611441-000-000-000-000-0000	COE Clerk	10,467	27,840	27,840
110-2410-612405-000-000-000-000-0000	Substitute School Administration	15,989	33,000	30,000
110-2410-612433-000-000-000-000-0000	Substitute Secretary/Clerical	14,781	3,000	5,000
110-2410-613008-000-000-000-000-0000	Extra Work-Clerical	0	2,500	2,500
110-2410-613077-000-000-740-00-000-0000	Summer Program Administration	1,350	0	0
110-2410-614001-000-000-000-000-0000	Sabbatical Leave	0	39,235	20,000
110-2410-615101-000-000-000-000-0000	Performance Pay	32,944	23,410	0
110-2410-621000-xxx-000-000-000-0000	Group Insurance Expense	889,769	764,956	744,910
110-2410-622000-000-000-000-000-0000	FICA	3,540	2,577	2,986
110-2410-622500-xxx-000-xxx-00-000-0000	Medicare Part A Expense	39,818	42,780	40,284
110-2410-623101-xxx-000-xxx-00-000-0000	Teachers' Retirement	758,967	736,036	694,987
110-2410-626001-xxx-000-xxx-00-000-0000	Workers' Compensation Insurance	11,765	12,323	11,863
110-2410-628100-000-000-000-000-0000	Sick Leave Severance Pay	9,363	9,000	10,000

TERREBONNE

Parish School District

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Terrebonne Parish School Board
General Fund Budget
Fiscal Year 2020/2021

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 2020/2021

Personnel Roster			
Position	Revised Budget 2019/2020	Budget 2020/2021	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	7	7	0
Accounting Clerk	2	2	0
Purchasing Agent	1	1	0
Buyer	1	1	0
COE Clerk	1	0	(1)
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
Employee Benefits Coordinator	0	1	1
Secretary/Clerk	2	1	(1)
Total Positions	26	25	(1)

Terrebonne Parish School Board
 General Fund Budget
 Business Services-Function 2500
 Fiscal Year 2020/2021

Account Number	Account Description	Actual 2018/2019	Revised Budget 2019/2020	Budget 2020/2021
2510 - Fiscal Services				
110-2510-627000-000-000-000-000-0000	Group Insurance-Retiree	\$54,164	\$55,446	\$53,706
110-2510-634015-000-000-000-000-0000	Technical Support Fees	11,590	300	150
110-2510-644230-000-000-000-000-0000	Copy Equipment Rental	588	600	600
110-2510-653038-000-000-000-000-0000	Web Based Access License	1,275	0	0
110-2510-658201-000-000-000-000-0000	Travel-Employee	28,065	25,000	25,000
110-2510-661050-000-000-000-000-0000	General Office Supplies	10,411	11,000	11,000
110-2510-681028-000-000-000-000-0000	Dues and Fees	3,509	3,600	3,600
2511 - Supervising Fiscal Services				
110-2511-611105-000-000-000-000-0000	Chief Financial Officer	88,682	88,782	87,467
110-2511-611133-000-000-000-000-0000	Chief Accountant	87,894	94,764	52,068
110-2511-611401-000-000-000-000-0000	Clerical/Secretarial	26,571	27,377	27,477
110-2511-621000-000-000-000-000-0000	Group Insurance Expense	41,394	47,490	36,584
110-2511-622500-000-000-000-000-0000	Medicare Part A Expense	1,905	2,266	2,261
110-2511-623101-000-000-000-000-0000	Teachers' Retirement	54,240	43,531	43,089
110-2511-626001-000-000-000-000-0000	Workers' Compensation Insurance	813	669	667
2514 - Payroll Services				
110-2514-611411-000-000-000-000-0000	Payroll Clerk	19,771	22,394	21,927
110-2514-611803-000-000-000-000-0000	Payroll Manager	47,135	48,135	48,135
110-2514-611805-000-000-000-000-0000	Accountant	69,794	92,420	92,502
110-2514-621000-000-000-000-000-0000	Group Insurance Expense	34,647	36,784	36,784
110-2514-622500-000-000-000-000-0000	Medicare Part A Expense	1,187	1,589	1,583
110-2514-623101-000-000-000-000-0000	Teachers' Retirement	23,722	29,640	29,386
110-2514-623905-000-000-000-000-0000	LA State Empl Rtmt-LASERS	8,917	19,923	19,662
110-2514-626001-000-000-000-000-0000	Workers' Compensation Insurance	547	651	650
2515 - Financial Accounting Services				
110-2515-611413-000-000-000-000-0000	Accounting Clerk	48,592	49,792	49,994
110-2515-611805-000-000-000-000-0000	Accountant	193,250	196,425	218,434
110-2515-612205-000-000-000-000-0000	Seasonal Clerical	3,945	2,500	3,000
110-2515-613008-000-000-000-000-0000	Extra Work-Clerical	1,164	2,000	2,000
110-2515-621000-000-000-000-000-0000	Group Insurance Expense	68,556	71,435	68,015
110-2515-622000-000-000-000-000-0000	FICA	245	155	186

Terrebonne Parish School Board
 General Fund Budget
 Business Services-Function 2500
 Fiscal Year 2020/2021

Account Number	Account Description	Actual 2018/2019	Revised Budget 2019/2020	Budget 2020/2021
110-2515-622500-000-000-000-000-0000	Medicare Part A Expense	3,273	3,422	3,752
110-2515-623101-000-000-000-000-000-0000	Teachers' Retirement	52,182	45,705	51,030
110-2515-626001-000-000-000-000-000-0000	Workers' Compensation Insurance	988	995	1,091
2520 - Purchasing Services				
110-2520-611124-000-000-000-000-000-0000	Purchasing Agent	59,061	60,161	60,265
110-2520-611427-000-000-000-000-000-0000	Part-Time Clerical	0	9,600	0
110-2520-611441-000-000-000-000-000-0000	COE Clerk	10,052	6,960	0
110-2520-611819-000-000-000-000-000-0000	Buyer	36,405	38,395	38,809
110-2520-612205-000-000-000-000-000-0000	Seasonal Clerical	0	4,651	0
110-2520-621000-000-000-000-000-000-0000	Group Insurance Expense	25,678	25,678	25,678
110-2520-622000-000-000-000-000-000-0000	FICA	0	288	288
110-2520-622500-000-000-000-000-000-0000	Medicare Part A Expense	1,259	1,394	1,335
110-2520-623101-000-000-000-000-000-0000	Teachers' Retirement	25,490	25,625	25,561
110-2520-626001-000-000-000-000-000-0000	Workers' Compensation Insurance	422	442	396
110-2520-627000-000-000-000-000-000-0000	Group Insurance-Retiree	28,643	28,638	28,638
110-2520-644230-000-000-000-000-000-0000	Copy Equipment Rental	615	600	600
110-2520-653038-000-000-000-000-000-0000	Web Based Access License	0	0	22,000
110-2520-658201-000-000-000-000-000-0000	Travel-Employee	0	500	500
110-2520-661050-000-000-000-000-000-0000	General Office Supplies	2,142	2,200	2,500
110-2520-661510-000-000-000-000-000-0000	Technology Related Supplies	1,049	1,000	500
2530 - Warehousing/Distributing Services				
110-2530-611151-000-000-000-000-000-0000	Warehouse Manager	39,675	40,275	40,515
110-2530-611607-000-000-000-000-000-0000	Warehouseman/Commodity Clerk	40,253	42,206	42,491
110-2530-611608-000-000-000-000-000-0000	Part-Time Commodity Clerk	0	12,000	12,000
110-2530-611631-000-000-000-000-000-0000	Driver/General Laborer	38,095	39,286	39,564
110-2530-612225-000-000-000-000-000-0000	Seasonal Warehouse	4,182	5,000	5,000
110-2530-613016-000-000-000-000-000-0000	Extra Work-Warehouse	29,785	40,000	40,000
110-2530-621000-000-000-000-000-000-0000	Group Insurance Expense	43,476	46,203	46,203
110-2530-622000-000-000-000-000-000-0000	FICA	726	310	310
110-2530-622500-000-000-000-000-000-0000	Medicare Part A Expense	2,162	2,357	2,369
110-2530-623300-000-000-000-000-000-0000	LA School Empl Rtmt-LSERS	39,133	47,560	46,936
110-2530-626001-000-000-000-000-000-0000	Workers' Compensation Insurance	5,371	4,057	4,224
110-2530-627000-000-000-000-000-000-0000	Group Insurance-Retiree	11,965	11,965	11,965

Terrebonne Parish School Board
 General Fund Budget
 Business Services-Function 2500
 Fiscal Year 2020/2021

Account Number	Account Description	Actual 2018/2019	Revised Budget 2019/2020	Budget 2020/2021
110-2530-628100-000-000-00-000-0000	Sick Leave Severance Pay	2,857	3,000	3,000
110-2530-628200-000-000-000-00-000-0000	Annual Leave Severance Pay	2,742	0	0
110-2530-633561-000-000-000-00-000-0000	Drug Testing-Other	50	150	150
110-2530-643018-000-000-000-00-000-0000	Equipment Repair Service	6,228	4,000	4,000
110-2530-643045-000-000-000-00-000-0000	Maintenance Agreement	500	600	600
110-2530-643060-000-000-000-00-000-0000	Vehicle Repair Service	7,509	7,000	7,000
110-2530-644234-000-000-000-00-000-0000	Equipment Rental	1,574	600	600
110-2530-653032-000-000-000-00-000-0000	Cellular Telephone Expense	529	5,000	3,000
110-2530-653033-000-000-000-00-000-0000	Data Plan	769	1,000	800
110-2530-659001-000-000-000-00-000-0000	Non-Employee Contract Services	34,951	35,000	35,000
110-2530-661052-000-000-000-00-000-0000	Other Materials and Supplies	21,637	8,000	8,000
110-2530-661060-000-000-000-00-000-0000	Equipment Repair Parts	5,321	6,000	5,000
110-2530-661068-000-000-000-00-000-0000	Security Supplies	1,685	500	500
110-2530-661074-000-000-000-00-000-0000	Vehicle Maintenance/Repair Parts	661	100	100
110-2530-662625-000-000-000-00-000-0000	Gasoline and Diesel Fuel	6,103	6,000	6,000
2540 - Printing, Publishing, and Duplicating Services				
110-2540-611401-000-000-000-00-000-0000	Clerical/Secretarial	18,946	18,856	19,046
110-2540-621000-000-000-000-00-000-0000	Group Insurance Expense	9,856	7,486	7,486
110-2540-622500-000-000-000-00-000-0000	Medicare Part A Expense	219	264	267
110-2540-623101-000-000-000-00-000-0000	Teachers' Retirement	5,059	4,902	4,914
110-2540-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	76	76	77
110-2540-644230-000-000-000-00-000-0000	Copy Equipment Rental	16,074	20,000	17,000
110-2540-644234-000-000-000-00-000-0000	Equipment Rental	7,953	8,000	8,000
110-2540-661050-000-000-000-00-000-0000	General Office Supplies	15,086	12,000	12,000
2590 - Other Business Services				
110-2590-611125-000-000-000-00-000-0000	Risk Manager	82,057	81,148	81,249
110-2590-611401-000-000-000-00-000-0000	Clerical/Secretarial	42,794	44,595	44,897
110-2590-613008-000-000-000-00-000-0000	Extra Work-Clerical	179	500	500
110-2590-621000-000-000-000-00-000-0000	Group Insurance Expense	25,878	25,878	25,878
110-2590-622500-000-000-000-00-000-0000	Medicare Part A Expense	1,728	1,779	1,785
110-2590-623101-000-000-000-00-000-0000	Teachers' Retirement	33,113	32,823	32,675
110-2590-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	496	503	506
110-2590-653032-000-000-000-00-000-0000	Cellular Telephone Expense	429	530	530

Terrebonne Parish School Board
General Fund Budget
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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
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Personnel Roster			
Position	Revised Budget 2019/2020	Budget 2020/2021	Increase (Decrease)
Plant Operations Manager	1	1	0
Secretary/Clerk	3	2	(1)
COE Worker	1	1	0
General Maintenance Technician	11	11	0
Building Manager & Custodian	109	109	0
Part-Time Custodian	3	2	(1)
General Maintenance Leaderman	1	1	0
Carpenter	6	6	0
Roofer	2	2	0
Mason	1	1	0
Plumber	2	2	0
HVAC Technician	7	7	0
Electrician	2	2	0
Total Positions	149	147	(2)
Program Codes: 937 – Stadium/Field Maintenance			

Terrebonne Parish School Board
 General Fund Budget
 Operations and Maintenance of Plant Services-Function 2600
 Fiscal Year 2020/2021

Account Number	Account Description	Actual 2018/2019	Revised Budget 2019/2020	Budget 2020/2021
2610 - Supervision-Operations and Maintenance of Plant Services				
110-2610-611131-000-000-000-000-0000	Plant Operations Manager	\$63,251	\$59,261	\$59,261
110-2610-611401-000-000-000-00-000-0000	Clerical/Secretarial	42,810	55,801	44,633
110-2610-611441-000-000-000-00-000-0000	COE Clerk	6,690	6,960	6,960
110-2610-613008-000-000-000-00-000-0000	Extra Work-Clerical	2,621	2,500	2,500
110-2610-621000-000-000-000-00-000-0000	Group Insurance Expense	30,545	33,647	29,298
110-2610-622500-000-000-000-00-000-0000	Medicare Part A Expense	1,695	1,611	1,523
110-2610-623101-000-000-000-00-000-0000	Teachers' Retirement	12,130	13,923	12,159
110-2610-623300-000-000-000-00-000-0000	LA School Empl Rtmt-LSERS	17,710	17,423	17,008
110-2610-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	461	683	453
110-2610-628100-000-000-000-00-000-0000	Sick Leave Severance Pay	3,533	5,000	5,000
110-2610-628200-000-000-000-00-000-0000	Annual Leave Severance Pay	10,600	0	0
110-2610-644230-000-000-000-00-000-0000	Copy Equipment Rental	615	800	600
110-2610-653032-000-000-000-00-000-0000	Cellular Telephone Expense	11	530	530
110-2610-655001-000-000-000-00-000-0000	Forms Printing	0	2,000	2,000
110-2610-658201-000-000-000-00-000-0000	Travel-Employee	5,330	500	500
110-2610-661050-000-000-000-00-000-0000	General Office Supplies	1,495	2,000	2,000
2620 - Operation and Maintenance of Buildings				
110-2620-611611-000-000-000-00-000-0000	General Maintenance Technician	151,422	178,051	228,733
110-2620-611621-000-000-000-00-000-0000	Non-12 Month Custodian	60,790	47,294	48,190
110-2620-611623-000-000-000-00-000-0000	Building Manager and Custodian	1,738,749	1,857,771	1,881,057
110-2620-611623-012-000-000-00-000-0000	Building Manager and Custodian	17,377	20,507	20,607
110-2620-611625-000-000-000-00-000-0000	Part-Time Custodian	6,590	19,320	14,400
110-2620-611701-000-000-000-00-000-0000	General Maintenance Leaderman	40,014	40,614	40,715
110-2620-611705-000-000-000-00-000-0000	Carpenter	162,529	156,668	175,074
110-2620-611707-000-000-000-00-000-0000	Roofer	60,124	45,384	58,790
110-2620-611709-000-000-000-00-000-0000	Mason	28,357	29,370	29,583
110-2620-611711-000-000-000-00-000-0000	Plumber	39,780	53,084	65,537
110-2620-611713-000-000-000-00-000-0000	HVAC Technician	105,866	140,209	211,894
110-2620-611717-000-000-000-00-000-0000	Electrician	44,901	54,704	63,938
110-2620-612441-000-000-000-00-000-0000	Substitute Custodian	42,123	42,000	45,000
110-2620-612901-000-000-000-00-000-0000	Forecast Adjustment	0	(95,200)	(85,000)
110-2620-613013-000-000-000-00-000-0000	Extra Work-Maintenance	28,008	30,000	30,000
110-2620-613014-000-000-000-00-000-0000	Extra Work-Skilled Maintenance	2,547	10,000	10,000

Terrebonne Parish School Board
General Fund Budget
Operations and Maintenance of Plant Services-Function 2600
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Account Number	Account Description	Actual 2018/2019	Revised Budget 2019/2020	Budget 2020/2021
110-2620-613015-000-000-000-00-000-0000	Summer Custodian	16,276	10,000	10,000
110-2620-615101-000-000-000-00-000-0000	Performance Pay	18,157	13,063	0
110-2620-621000-xxx-000-000-00-000-0000	Group Insurance Expense	1,057,929	1,135,221	1,166,533
110-2620-622000-000-000-000-00-000-0000	FICA	2,930	2,909	3,682
110-2620-622500-xxx-000-000-00-000-0000	Medicare Part A Expense	35,140	37,949	40,954
110-2620-623101-000-000-000-00-000-0000	Teachers' Retirement	4,023	4,000	4,000
110-2620-623300-xxx-000-000-00-000-0000	LA School Empl Rtmt-LSERS	649,957	736,205	783,072
110-2620-625000-000-000-000-00-000-0000	Unemployment Compensation	10,176	10,000	10,000
110-2620-626001-xxx-000-000-00-000-0000	Workers' Compensation Insurance	83,337	86,452	94,175
110-2620-628100-000-000-000-00-000-0000	Sick Leave Severance Pay	6,976	7,000	7,000
110-2620-628200-000-000-000-00-000-0000	Annual Leave Severance Pay	5,905	309	0
110-2620-633435-000-000-000-00-000-0000	Architect Fees	29,572	1,000	100
110-2620-633561-000-000-000-00-000-0000	Drug Testing-Other	0	0	150
110-2620-634059-000-000-000-00-000-0000	Other Purchased Technical Services	2,751	4,000	4,000
110-2620-634062-000-000-000-00-000-0000	Moving Services	10,455	25,000	10,000
110-2620-641110-000-000-000-00-000-0000	Water	161,982	175,000	175,000
110-2620-641115-000-000-000-00-000-0000	Sewerage	76,533	80,000	80,000
110-2620-642125-000-000-000-00-000-0000	Garbage Disposal Service	130,970	130,000	130,000
110-2620-643005-000-000-000-00-000-0000	Environmental Remediation	62,341	150,000	150,000
110-2620-643010-000-000-000-00-000-0000	Building Repair Service	412,058	400,000	400,000
110-2620-643010-034-937-000-00-000-0000	Building Repair Service	0	1,000	1,000
110-2620-643010-036-937-000-00-000-0000	Building Repair Service	0	1,000	1,000
110-2620-643015-000-000-000-00-000-0000	Roof Repair Service	0	10,000	5,000
110-2620-643018-000-000-000-00-000-0000	Equipment Repair Service	40,297	100,000	100,000
110-2620-643025-000-000-000-00-000-0000	Pest Control Service	45,688	50,000	80,000
110-2620-643028-000-000-000-00-000-0000	Sewer Effluent Testing	110,745	110,000	110,000
110-2620-643030-000-000-000-00-000-0000	Master Meter Gas Contract	10,225	10,000	10,000
110-2620-643045-000-000-000-00-000-0000	Maintenance Agreement	35,503	46,000	46,000
110-2620-643048-000-000-000-00-000-0000	Network Wiring Installation	0	0	22,000
110-2620-644234-000-000-000-00-000-0000	Equipment Rental	56,032	60,000	60,000
110-2620-653001-000-000-000-00-000-0000	Postage Expense	37,873	38,000	38,000
110-2620-653005-000-000-000-00-000-0000	Telephone Expense	33,841	30,000	30,000
110-2620-653032-000-000-000-00-000-0000	Cellular Telephone Expense	313	14,000	8,500
110-2620-653035-000-000-000-00-000-0000	Radio Airtime and Maintenance	11,701	10,000	10,000
110-2620-661052-000-000-000-00-000-0000	Other Materials and Supplies	682	6,500	6,500

Terrebonne Parish School Board
 General Fund Budget
 Operations and Maintenance of Plant Services-Function 2600
 Fiscal Year 2020/2021

Account Number	Account Description	Actual 2018/2019	Revised Budget 2019/2020	Budget 2020/2021
110-2620-661060-000-000-000-000-0000	Equipment Repair Parts	38,015	40,000	40,000
110-2620-661062-000-000-000-000-0000	Custodial Supplies	382,861	380,000	380,000
110-2620-661063-000-000-000-000-0000	Maintenance Supplies	3,353	8,000	8,000
110-2620-661065-000-000-000-000-0000	Building Repair Materials	302,393	375,000	375,000
110-2620-661067-000-000-000-000-0000	Roofing Supplies	64,655	45,000	45,000
110-2620-662110-000-000-000-000-0000	Natural Gas	191,863	210,000	210,000
110-2620-662215-000-000-000-000-0000	Electricity	2,472,465	2,500,000	2,500,000
110-2620-673222-000-000-000-000-0000	Vehicles	26,473	75,000	0
110-2620-673910-000-000-000-000-0000	Other Equipment-Buildings	0	21,000	0
110-2620-681028-000-000-000-000-0000	Dues and Fees	6,075	7,500	7,500
110-2620-681034-000-000-000-000-0000	Employee Licenses	150	200	200
2630 - Care and Upkeep of Grounds				
110-2630-611719-000-000-000-000-0000	Grounds Care Personnel	25,716	9,650	9,650
110-2630-621000-000-000-000-000-0000	Group Insurance Expense	12,839	3,210	3,210
110-2630-622500-000-000-000-000-0000	Medicare Part A Expense	308	121	121
110-2630-623300-000-000-000-000-0000	LA School Empl Rtmt-LSERS	7,201	2,837	2,837
110-2630-626001-000-000-000-000-0000	Workers' Compensation Insurance	849	318	318
110-2630-642435-xxx-xxx-000-000-0000	Grounds Care Service	214,501	300,000	300,000
110-2630-642445-000-000-000-000-0000	Contract Service-Grounds	310,076	330,000	330,000
110-2630-643018-000-000-000-000-0000	Equipment Repair Service	522	3,000	3,000
110-2630-644126-000-000-000-000-0000	Land Rental	100	50	50
110-2630-644234-000-000-000-000-0000	Equipment Rental	0	100	0
110-2630-661060-000-000-000-000-0000	Equipment Repair Parts	0	1,500	1,500
110-2630-661066-xxx-xxx-000-000-0000	Grounds Care Supplies	73,649	85,000	85,000
2640 - Care and Upkeep of Equipment				
110-2640-643018-000-000-000-000-0000	Equipment Repair Service	391,141	375,000	375,000
110-2640-643022-000-000-000-000-0000	Generator Maintenance	788	3,000	3,000
110-2640-661060-000-000-000-000-0000	Equipment Repair Parts	404,965	400,000	400,000
110-2640-661064-000-000-000-000-0000	HVAC Supplies	227,038	225,000	225,000
2650 - Vehicle Operations and Maintenance Services				
110-2650-643060-000-000-000-000-0000	Vehicle Repair Service	12,720	10,000	10,000
110-2650-653033-000-000-000-000-0000	Data Plan	3,230	6,700	6,700

Terrebonne Parish School Board
 General Fund Budget
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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 2019/2020	Budget 2020/2021	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 Code:
 505 - First Student Busses

Terrebonne Parish School Board
 General Fund Budget
 Student Transportation Services-Function 2700
 Fiscal Year 2020/2021

Account Number	Account Description	Actual 2018/2019	Revised Budget 2019/2020	Budget 2020/2021
2710 - Supervision of Student Transportation Services				
110-2710-611121-000-000-000-00-000-0000	Supervisor-Transportation	\$76,820	\$76,920	\$78,166
110-2710-611401-000-000-000-00-000-0000	Clerical/Secretarial	20,252	21,704	21,805
110-2710-611704-000-000-000-00-000-0000	Dispatcher Fleet Operations	30,812	31,583	32,010
110-2710-611721-000-000-000-00-000-0000	Coordinator Fleet Operations	28,642	29,370	29,583
110-2710-612205-000-000-000-00-000-0000	Seasonal Clerical	0	0	3,000
110-2710-621000-000-000-000-00-000-0000	Group Insurance Expense	44,694	49,326	49,423
110-2710-622000-000-000-000-00-000-0000	FICA	0	0	186
110-2710-622500-000-000-000-00-000-0000	Medicare Part A Expense	1,990	2,024	2,148
110-2710-623300-000-000-000-00-000-0000	La School Empl Rtmt-LSERS	43,827	45,359	46,370
110-2710-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	3,308	2,655	3,437
110-2710-627000-000-000-000-00-000-0000	Group Insurance-Retiree	40,013	48,913	49,118
110-2710-628100-000-000-000-00-000-0000	Sick Leave Severance Pay	0	5,000	5,000
110-2710-633561-000-000-000-00-000-0000	Drug Testing-Other	40	100	100
110-2710-643060-000-000-000-00-000-0000	Vehicle Repair Service	1,605	3,000	2,500
110-2710-644230-000-000-000-00-000-0000	Copy Equipment Rental	1,598	1,500	1,500
110-2710-653032-000-000-000-00-000-0000	Cellular Telephone Expense	429	400	400
110-2710-653033-000-000-000-00-000-0000	Data Plan	615	1,197	1,200
110-2710-653035-000-000-000-00-000-0000	Radio Airtime and Maintenance	2,833	2,800	2,800
110-2710-655001-000-000-000-00-000-0000	Forms Printing	0	4,000	4,000
110-2710-658201-000-000-000-00-000-0000	Travel-Employee	672	600	600
110-2710-661050-000-000-000-00-000-0000	General Office Supplies	4,578	5,500	5,500
110-2710-661068-000-000-000-00-000-0000	Security Supplies	191,829	10,000	10,000
110-2710-681028-000-000-000-00-000-0000	Dues and Fees	0	150	150
2720 - Regular Transportation				
110-2720-627000-000-000-000-00-000-0000	Group Insurance-Retiree	566,852	552,020	554,327
110-2720-633552-000-000-000-00-000-0000	Medical Exams	22,172	30,000	30,000
110-2720-633567-000-000-000-00-000-0000	Drug Testing-Bus Drivers	8,658	10,000	10,000
110-2720-634007-000-000-000-00-000-0000	3rd Party Safety Training	220	500	500
110-2720-634008-000-000-000-00-000-0000	3rd Party CDL Training	1,942	2,500	2,500
110-2720-643018-000-000-000-00-000-0000	Equipment Repair Service	8,536	4,000	4,000
110-2720-643025-000-000-000-00-000-0000	Pest Control Service	105	2,500	2,500
110-2720-643045-000-505-000-00-000-0000	Maintenance Agreement	204,293	200,000	200,000
110-2720-643062-000-000-000-00-000-0000	Bus Repair Service	0	1,000	1,000

Terrebonne Parish School Board
 General Fund Budget
 Student Transportation Services-Function 2700
 Fiscal Year 2020/2021

Account Number	Account Description	Actual 2018/2019	Revised Budget 2019/2020	Budget 2020/2021
110-2720-644228-000-505-000-00-000-0000	Bus Rental	2,446,397	2,658,960	2,714,320
110-2720-653033-000-000-000-00-000-0000	Data Plan	26,460	27,000	27,000
110-2720-653035-000-000-000-00-000-0000	Radio Airtime and Maintenance	43,768	43,000	43,000
110-2720-658201-000-000-000-00-000-0000	Travel-Employee	447	500	500
110-2720-661068-000-000-000-00-000-0000	Security Supplies	6,826	7,000	7,000
110-2720-661075-000-000-000-00-000-0000	Bus Maintenance/Repair Parts	94,218	60,000	60,000
110-2720-662625-000-000-000-00-000-0000	Gasoline and Diesel Fuel	782,528	750,000	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	(493,519)	(425,000)	(425,000)
110-2720-681041-000-000-000-00-000-0000	State and Federal Fees	634	725	725
2721 - Vehicle Operation - Regular Transportation				
110-2721-611633-000-000-000-00-000-0000	Transportation Driver	504,489	515,870	522,312
110-2721-611635-000-000-000-00-000-0000	Regular Education Bus Driver	1,576,714	1,722,216	1,788,897
110-2721-612445-000-000-000-00-000-0000	Substitute Regular Driver	145,824	150,000	150,000
110-2721-612901-000-000-000-00-000-0000	Forecast Adjustment	0	(72,800)	(65,000)
110-2721-613019-000-000-000-00-000-0000	Extra Work-Drivers	190,581	190,000	190,000
110-2721-621000-000-000-000-00-000-0000	Group Insurance Expense	1,347,032	1,206,347	1,226,945
110-2721-622000-000-000-000-00-000-0000	FICA	6,024	6,045	9,300
110-2721-622500-000-000-000-00-000-0000	Medicare Part A Expense	32,370	34,693	36,605
110-2721-623101-000-000-000-00-000-0000	Teachers' Retirement	117	0	0
110-2721-623300-000-000-000-00-000-0000	LA School Empl Rtmt-LSERS	617,338	689,267	710,665
110-2721-623905-000-000-000-00-000-0000	LA State Empl Rtmt-LASERS	5,119	5,694	5,620
110-2721-625000-000-000-000-00-000-0000	Unemployment Compensation	18	2,500	3,000
110-2721-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	118,824	107,280	115,389
110-2721-628100-000-000-000-00-000-0000	Sick Leave Severance Pay	5,606	5,000	5,000
2730 - Special Needs Transportation				
110-2730-627000-000-000-000-00-000-0000	Group Insurance-Retiree	253,416	251,553	252,605
110-2730-633552-000-000-000-00-000-0000	Medical Exams	1,740	2,000	2,000
110-2730-633567-000-000-000-00-000-0000	Drug Testing-Bus Drivers	880	2,000	1,000
110-2730-643025-000-000-000-00-000-0000	Pest Control Service	0	350	350
110-2730-643045-000-505-000-00-000-0000	Maintenance Agreement	39,020	35,000	35,000
110-2730-643062-000-000-000-00-000-0000	Bus Repair Service	3,563	10,000	10,000
110-2730-644228-000-505-000-00-000-0000	Bus Rental	219,671	292,102	315,395

Terrebonne Parish School Board
General Fund Budget
Student Transportation Services-Function 2700
Fiscal Year 2020/2021

Account Number	Account Description	Actual 2018/2019	Revised Budget 2019/2020	Budget 2020/2021
110-2730-651353-000-000-000-000-0000	Payments In Lieu of Transport	0	1,000	1,000
110-2730-653033-000-000-000-000-0000	Data Plan	3,230	1,200	3,000
110-2730-653035-000-000-000-000-0000	Radio Airtime and Maintenance	5,955	5,500	6,000
110-2730-661068-000-000-000-000-0000	Security Supplies	27,626	500	500
110-2730-662625-000-000-000-000-0000	Gasoline and Diesel Fuel	88,466	80,000	80,000
2731 - Vehicle Operation - Special Needs Transportation				
110-2731-611637-000-000-000-000-0000	Special Education Bus Driver	275,484	295,124	296,622
110-2731-612449-000-000-000-000-0000	Substitute Spec Education Driver	22,036	25,000	30,000
110-2731-613019-000-000-000-000-0000	Extra Work-Drivers	10,382	10,000	10,000
110-2731-621000-000-000-000-000-0000	Group Insurance Expense	178,776	168,107	171,527
110-2731-622000-000-000-000-000-0000	FICA	828	1,008	1,860
110-2731-622500-000-000-000-000-0000	Medicare Part A Expense	4,076	4,434	4,532
110-2731-623300-000-000-000-000-0000	LA School Empl Rtmt-LSERS	69,902	70,685	65,183
110-2731-625000-000-000-000-000-0000	Unemployment Compensation	0	1,500	1,500
110-2731-626001-000-000-000-000-0000	Workers' Compensation Insurance	15,119	14,503	14,731
110-2731-628100-000-000-000-000-0000	Sick Leave Severance Pay	8,443	6,000	6,000
2732 - Monitoring Services - Special Needs Transportation				
110-2732-613026-000-000-000-000-0000	Extra Work-Spec Ed Bus Attend	0	1,000	1,000
110-2732-622500-000-000-000-000-0000	Medicare Part A Expense	27	59	58
110-2732-623300-000-000-000-000-0000	LA School Empl Rtmt-LSERS	0	294	294
110-2732-626001-000-000-000-000-0000	Workers' Compensation Insurance	0	1	4
110-2732-628100-000-000-000-000-0000	Sick Leave Severance Pay	1,907	3,000	3,000
Total Student Transportation Services		\$9,995,699	\$10,035,838	\$10,268,262

Terrebonne Parish School Board
 General Fund Budget
 Fiscal Year 2020/2021

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 2019/2020	Budget 2020/2021	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 2020/2021

Account Number	Account Description	Actual 2018/2019	Revised Budget 2019/2020	Budget 2020/2021
2820 - Information Services				
110-2820-627000-000-000-000-000-0000	Group Insurance-Retiree	\$7,341	\$7,332	\$7,332
110-2820-661056-000-000-000-000-0000	Parent Publications	0	100	0
110-2820-661058-000-000-000-000-0000	Awards and Memorabilia	4,371	5,000	5,000
2821 - Supervision - Information Services				
110-2821-611823-000-000-000-000-0000	Public Information Officer	36,755	37,415	37,475
110-2821-621000-000-000-000-000-0000	Group Insurance Expense	5,472	5,450	5,448
110-2821-622500-000-000-000-000-0000	Medicare Part A Expense	529	539	540
110-2821-623101-000-000-000-000-0000	Teachers' Retirement	9,814	9,727	9,669
110-2821-626001-000-000-000-000-0000	Workers' Compensation Insurance	147	149	150
110-2821-653032-000-000-000-000-0000	Cellular Telephone Expense	429	530	530
110-2821-654035-000-000-000-000-0000	Advertising Expense	60,000	50,000	50,000
110-2821-658201-000-000-000-000-0000	Travel-Employee	72	500	500
110-2821-661050-000-000-000-000-0000	General Office Supplies	939	600	600
2830 - Personnel/Human Resource Services				
110-2830-613008-000-000-000-000-0000	Extra Work-Clerical	3,320	6,500	6,500
110-2830-622500-000-000-000-000-0000	Medicare Part A Expense	45	94	94
110-2830-623101-000-000-000-000-0000	Teachers' Retirement	886	1,690	1,677
110-2830-626001-000-000-000-000-0000	Workers' Compensation Insurance	13	26	26
110-2830-627000-000-000-000-000-0000	Group Insurance-Retiree	82,559	85,310	85,361
110-2830-633552-000-000-000-000-0000	Medical Exams	8,643	10,000	10,000
110-2830-634022-000-000-000-000-0000	Criminal History Checks	21,106	20,000	20,000
110-2830-643045-000-000-000-000-0000	Maintenance Agreement	12,446	12,000	12,000
110-2830-644230-000-000-000-000-0000	Copy Equipment Rental	2,180	2,400	2,400
110-2830-653032-000-000-000-000-0000	Cellular Telephone Expense	3,562	530	530
110-2830-658201-000-000-000-000-0000	Travel-Employee	6,811	6,000	6,000
110-2830-661050-000-000-000-000-0000	General Office Supplies	2,742	2,500	2,500
110-2830-661052-000-000-000-000-0000	Other Materials and Supplies	479	500	500
2831 - Personnel/Human Resource Director				
110-2831-611117-000-000-000-000-0000	Supervisor-Personnel	89,127	89,128	89,123
110-2831-621000-000-000-000-000-0000	Group Insurance Expense	10,906	10,906	10,906
110-2831-623101-000-000-000-000-0000	Teachers' Retirement	23,797	23,173	22,994
110-2831-626001-000-000-000-000-0000	Workers' Compensation Insurance	357	356	356

Terrebonne Parish School Board
General Fund Budget
Central Services-Function 2800
Fiscal Year 2020/2021

Account Number	Account Description	Actual 2018/2019	Revised Budget 2019/2020	Budget 2020/2021
2833 - Personnel/Human Resource Information				
110-2833-611401-000-000-000-000-0000	Clerical/Secretarial	117,182	118,995	111,249
110-2833-611832-000-000-000-000-0000	Retirement Specialist	13,532	13,972	14,016
110-2833-612205-000-000-000-000-0000	Seasonal Clerical	10,560	1,063	0
110-2833-621000-000-000-000-000-0000	Group Insurance Expense	47,814	46,708	48,241
110-2833-622000-000-000-000-000-0000	FICA	655	66	66
110-2833-622500-000-000-000-000-0000	Medicare Part A Expense	1,926	1,694	1,704
110-2833-623101-000-000-000-000-0000	Teachers' Retirement	34,901	31,990	32,319
110-2833-626001-000-000-000-000-0000	Workers' Compensation Insurance	565	495	501
110-2833-628100-000-000-000-000-0000	Sick Leave Severance Pay	2,859	3,397	3,000
110-2833-628200-000-000-000-000-0000	Annual Leave Severance Pay	1,671	0	0
2834 - Non-Instructional Personnel/Human Resource Training				
110-2834-612431-000-000-000-000-0000	Substitute Paraprofessional	938	1,000	1,000
110-2834-615051-000-000-000-000-0000	Stipend-Inservice Presenter	196	500	500
110-2834-615052-000-000-000-000-0000	Stipend-Inservice Participant	4,631	7,500	7,500
110-2834-622000-000-000-000-000-0000	FICA	188	126	295
110-2834-622500-000-000-000-000-0000	Medicare Part A Expense	83	131	131
110-2834-623101-000-000-000-000-0000	Teachers' Retirement	0	2,080	2,080
110-2834-623300-000-000-000-000-0000	LA School Empl Rtmt-LSERS	71	294	698
110-2834-626001-000-000-000-000-0000	Workers' Compensation Insurance	130	86	268
110-2833-632012-000-000-000-000-0000	Consultant Services	47,124	10,000	10,000
110-2834-653038-000-000-000-000-0000	Web Based Access License	2,287	3,500	3,500
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	1,055	1,000	1,000
110-2840-661050-000-000-000-000-0000	General Office Supplies	436	500	500
110-2840-681028-000-000-000-000-0000	Dues and Fees	750	750	0
2841 - Technology Services Supervision and Administration				
110-2841-611123-000-000-000-000-0000	Data Processing Manager	79,348	79,448	79,546
110-2841-621000-000-000-000-000-0000	Group Insurance Expense	10,906	10,906	10,906
110-2841-622500-000-000-000-000-0000	Medicare Part A Expense	1,088	1,093	1,094
110-2841-623101-000-000-000-000-0000	Teachers' Retirement	21,186	20,656	20,522
110-2841-626001-000-000-000-000-0000	Workers' Compensation Insurance	317	318	318

Terrebonne Parish School Board
 General Fund Budget
 Central Services-Function 2800
 Fiscal Year 2020/2021

Account Number	Account Description	Actual 2018/2019	Revised Budget 2019/2020	Budget 2020/2021
2843 - Systems Application Development				
110-2843-611813-000-000-000-000-0000	Data Processing Programmer	85,052	86,824	87,595
110-2843-621000-000-000-000-000-0000	Group Insurance Expense	20,325	20,325	20,325
110-2843-622500-000-000-000-000-0000	Medicare Part A Expense	1,171	1,208	1,219
110-2843-623101-000-000-000-000-0000	Teachers' Retirement	22,709	22,574	22,601
110-2843-626001-000-000-000-000-0000	Workers' Compensation Insurance	340	348	350
2845 - Network Support				
110-2845-611136-000-000-000-000-0000	Network System Administrator	59,162	60,261	60,357
110-2845-611401-000-000-000-000-0000	Clerical/Secretarial	22,108	22,708	22,806
110-2845-611809-000-000-000-000-0000	Network System Engineer	47,197	49,052	49,153
110-2845-611811-000-000-000-000-0000	Technical Support Specialist	131,876	136,599	137,598
110-2845-613056-000-000-000-000-0000	Extra Work-Network System Adm.	0	133	133
110-2845-621000-000-000-000-000-0000	Group Insurance Expense	46,319	48,253	48,253
110-2845-622500-000-000-000-000-0000	Medicare Part A Expense	3,592	3,710	3,729
110-2845-623101-000-000-000-000-0000	Teachers' Retirement	69,511	69,876	69,672
110-2845-626001-000-000-000-000-0000	Workers' Compensation Insurance	1,041	1,074	1,081
110-2845-643038-000-000-000-000-0000	Security System Maintenance	392	240	240
110-2845-644230-000-000-000-000-0000	Copy Equipment Rental	4	50	50
110-2845-653032-000-000-000-000-0000	Cellular Telephone Expense	2,144	2,000	2,000
110-2845-658201-000-000-000-000-0000	Travel-Employee	2,246	2,000	2,000
110-2845-661050-000-000-000-000-0000	General Office Supplies	1,001	1,000	1,000
2849 - Other Technology Services				
110-2849-613089-000-000-000-000-0000	Site Network Manager	31,000	31,388	31,500
110-2849-622500-000-000-000-000-0000	Medicare Part A Expense	439	422	425
110-2849-623101-000-000-000-000-0000	Teachers' Retirement	7,868	7,902	7,742
110-2849-626001-000-000-000-000-0000	Workers' Compensation Insurance	122	127	127
	Total Central Services	\$1,353,174	\$1,315,097	\$1,309,421

Terrebonne Parish School Board
General Fund Budget
Fiscal Year 2020/2021

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 2020/2021

Account Number	Account Description	Actual 2018/2019	Revised Budget 2019/2020	Budget 2020/2021
3100 - Food Service Operations				
110-3100-613031-000-000-000-00-000-0000	Extra Work-CNP Managers	\$0	\$49	\$49
110-3100-613033-000-000-000-00-000-0000	Extra Work-CNP Asst Mgrs/Facil	0	81	81
110-3100-613035-000-000-000-00-000-0000	Extra Work-CNP Workers	0	38	38
110-3100-622500-000-000-000-00-000-0000	Medicare Part A Expense	0	3	3
110-3100-623101-000-000-000-00-000-0000	Teachers' Retirement	0	34	44
110-3100-623300-000-000-000-00-000-0000	LA School Employees Rtmt-LSERS	0	11	11
110-3100-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	0	0	3
110-3100-627000-000-000-000-00-000-0000	Group Insurance-Retiree	1,012,234	1,006,454	1,003,251
3111 - Office - District Supervisor				
110-3111-622500-000-000-000-00-000-0000	Medicare Part A Expense	0	48	44
110-3111-628100-000-000-000-00-000-0000	Sick Leave Severance Pay	0	3,310	3,000
3120 - Food Service Sites				
110-3120-615101-000-000-000-00-000-0000	Performance Pay	20,633	13,585	0
110-3120-622000-000-000-000-00-000-0000	FICA	161	114	114
110-3120-622500-000-000-000-00-000-0000	Medicare Part A Expense	291	145	145
110-3120-625000-000-000-000-00-000-0000	Unemployment Compensation	0	2,000	2,000
110-3120-628100-000-000-000-00-000-0000	Sick Leave Severance Pay	0	10,000	10,000
3121 - Office of the Site Manager				
110-3121-615101-000-000-000-00-000-0000	Performance Pay	4,800	3,000	0
110-3121-622500-000-000-000-00-000-0000	Medicare Part A Expense	114	58	44
110-3121-628100-000-000-000-00-000-0000	Sick Leave Severance Pay	3,056	4,000	3,000
3122 - Office of the Assistant Site Manager				
110-3122-615101-000-000-000-00-000-0000	Performance Pay	1,344	1,274	0
110-3122-622500-000-000-000-00-000-0000	Medicare Part A Expense	19	0	0
	Total Child Nutrition Program	\$1,042,652	\$1,044,204	\$1,021,827

Terrebonne Parish School Board
General Fund Budget
Fiscal Year 2020/2021

Facilities Acquisition and Construction Services

Facilities Acquisition includes activities concerned with acquiring land and buildings; remodeling buildings; constructing buildings and additions to buildings; initially installing or extending service systems and other built-in equipment; and improving sites.

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

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

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

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

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

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

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

Program Code:
937 – Stadium/Field Upgrade/Repair

Terrebonne Parish School Board
General Fund Budget
Fiscal Year 2020/2021

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 District

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Child Nutrition Program Fund



THE CHILD NUTRITION PROGRAM FUND BUDGET

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**Terrebonne Parish School Board
Child Nutrition Program
Fiscal Year 2020/2021**

	2020/2021 Original Budget
Revenues	
Local Revenues	\$544,000
State Revenues	134,830
Federal Revenues	<u>8,879,792</u>
Total Revenues	9,558,622
Expenditures	
Salaries	2,807,305
Employee Benefits	1,937,073
Purchased Services	886,243
Supplies	3,971,793
Property	<u>194,750</u>
Total Expenditures	9,797,164
Other Financing Sources (Uses)	
Other Sources of Funds	<u>333,782</u>
Total Other Financing Sources (Uses)	333,782
Net Change in Fund Balance	95,240
Fund Balance	
Beginning Fund Balance	2,472,938
Ending Fund Balance	
Nonspendable	<u>\$2,568,178</u>

**Terrebonne Parish School Board
Child Nutrition Program
Fiscal Year 2020/2021**

	Actual	Revised	Original
	2018/2019	Budget	Budget
	2018/2019	2019/2020	2020/2021
Revenues			
Local Revenues	\$599,456	\$690,280	\$544,000
State Revenues	135,834	134,830	134,830
Federal Revenues	<u>8,572,404</u>	<u>8,844,365</u>	<u>8,879,792</u>
Total Revenues	9,307,694	9,669,475	9,558,622
Expenditures			
Salaries	2,622,664	2,805,910	2,807,305
Employee Benefits	1,910,275	1,931,766	1,937,073
Purchased Services	589,239	851,993	886,243
Supplies	3,452,893	4,143,293	3,971,793
Property	<u>482,113</u>	<u>978,800</u>	<u>194,750</u>
Total Expenditures	9,057,184	10,711,762	9,797,164
Other Financing Sources (Uses)			
Other Sources of Funds	<u>374,978</u>	<u>356,643</u>	<u>333,782</u>
Total Other Financing Sources (Uses)	374,978	356,643	333,782
Net Change in Fund Balance	625,488	(685,644)	95,240
Fund Balance			
Beginning Fund Balance	2,533,094	3,158,582	2,472,938
Ending Fund Balance			
Nonspendable	323,971	2,472,938	2,568,178
Assigned	<u>2,834,611</u>	<u>0</u>	<u>0</u>
Total Ending Fund Balance	<u>\$3,158,582</u>	<u>\$2,472,938</u>	<u>\$2,568,178</u>

Terrebonne Parish School Board
Houma, LA

Budget Forecast Beyond the Budget Year - Child Nutrition Fund

	<u>Actual</u> <u>2016/2017</u>	<u>Actual</u> <u>2017/2018</u>	<u>Actual</u> <u>2018/2019</u>	<u>Revised</u> <u>Budget</u> <u>2019/2020</u>	<u>Original</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>	<u>Projected</u> <u>Budget</u> <u>2023/2024</u>
Revenue								
Local Sources	\$ 632,220	\$ 611,223	\$ 599,456	\$ 690,280	\$ 544,000	\$ 691,662	\$ 692,353	\$ 690,772
State Sources	145,314	145,314	135,834	134,830	134,830	140,709	140,850	140,822
Federal Sources	<u>8,852,811</u>	<u>8,627,778</u>	<u>8,572,404</u>	<u>8,844,365</u>	<u>8,879,792</u>	<u>8,779,629</u>	<u>8,788,409</u>	<u>8,790,207</u>
Total Revenues	9,630,345	9,384,315	9,307,694	9,669,475	9,558,622	9,612,000	9,621,612	9,621,801
Expenditures								
Salaries	2,644,007	2,629,779	2,622,664	2,805,910	2,807,305	2,798,743	2,800,844	2,807,900
Employee Benefits	1,949,858	2,230,426	1,910,275	1,931,766	1,937,073	2,011,014	2,012,524	2,011,992
Purchased Services	523,264	471,795	589,239	851,993	886,243	821,480	823,123	845,913
Supplies	3,819,673	3,629,874	3,452,893	4,143,293	3,971,793	3,885,009	3,865,584	3,822,656
Property	<u>151,390</u>	<u>247,381</u>	<u>482,113</u>	<u>978,800</u>	<u>194,750</u>	<u>561,273</u>	<u>555,670</u>	<u>562,071</u>
Total Expenditures	9,088,192	9,209,255	9,057,184	10,711,762	9,797,164	10,077,519	10,057,745	10,050,532
Other Sources of Funds	<u>398,106</u>	<u>405,159</u>	<u>374,978</u>	<u>356,643</u>	<u>333,782</u>	<u>356,261</u>	<u>355,113</u>	<u>356,222</u>
Total Other Sources (Uses)	398,106	405,159	374,978	356,643	333,782	356,261	355,113	356,222
Net Change in Fund Balance	940,259	580,219	625,488	(685,644)	95,240	(109,258)	(81,020)	(72,509)
Fund Balance								
Beginning	1,012,616	1,952,875	2,533,094	3,158,582	2,472,938	2,568,178	2,458,920	2,377,900
Ending Fund Balance								
Nonspendable	470,872	362,340	323,971	2,472,938	2,568,178	2,458,920	2,377,900	2,305,391
Assigned	<u>1,482,003</u>	<u>2,170,754</u>	<u>2,834,611</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Ending Fund Balance	<u>\$ 1,952,875</u>	<u>\$ 2,533,094</u>	<u>\$ 3,158,582</u>	<u>\$ 2,472,938</u>	<u>\$ 2,568,178</u>	<u>\$ 2,458,920</u>	<u>\$ 2,377,900</u>	<u>\$ 2,305,391</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
 2020/2021 Property Expenditures

DESCRIPTION OF PROPERTY ITEMS	ACCOUNT CODE	BUDGETED AMOUNT
12 Large Warmers (Dularge(2), Evergreen(2), Lacache(2), Legion(1), Mulberry(1), Oaklawn(2), Terrebonne High(2))	150-3100-673107-000-000-000-00-000-0000	\$ 90,000
1 Replace Brazier with a Steam Jacket Kettle at Oaklawn	150-3100-673107-000-000-000-00-000-0000	26,000
5 Replace Brazier at Ellender, Gibson, Lacache, Lisa Park, & Terrebonne High	150-3100-673107-000-000-000-00-000-0000	70,000
1 2 Door Reach-In Refrigerator at Broadmoor	150-3100-673107-000-000-000-00-000-0000	8,750
TOTAL PROPERTY		\$ 194,750

Terrebonne Parish School Board
 Child Nutrition Program Budget
 Fiscal Year 2020/2021

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. Every student in an eligible school receives free breakfast and lunch through the program. School eligibility is assessed once every four years. Five schools will be added to the CEP program in 2020/2021, bringing the number of schools participating to 28.

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 2020/2021 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 2020/2021

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 2019/2020	Budget 2020/2021	Increase (Decrease)
Child Nutrition Supervisor	1	1	0
Child Nutrition Area Manager	2	2	0
Cafeteria Manager	20	20	0
Assistant Cafeteria Manager	8	7	(1)
Satellite School Facilitator	11	12	1
Systems Analyst Programmer	1	1	0
Clerical	2	2	0
Child Nutrition Cafeteria Technician	96	97	1
Driver/General Maintenance Laborer	2	2	0
Part-Time Satellite Food Truck Driver	1	1	0
Part-Time Cafeteria Worker	55	55	0
Total Positions	199	200	1

Program Code:
 340 – Enrichment Program

Terrebonne Parish School Board
Child Nutrition Program Budget
Fiscal Year 2020/2021

**Child Nutrition Program
Supplemental Federal Grants**

The National School Lunch Program Equipment Assistance Grant is part of the 2015 National School Lunch Program Equipment Assistance Grants for School Food Authorities. Funding is approved in accordance with USDA grant requirements, giving priority to applications submitted for sites with higher percentages of free and reduced eligible students.

Due to the uncertainty of funding, no estimate is made for 2020/2021.

Program Code:
305 – NSLP Equipment Program

Terrebonne Parish School Board
Child Nutrition Program Fund Budget
Fiscal Year 2020/2021

Account Number	Account Description	Actual 2018/2019	Revised Budget 2019/2020	Budget 2020/2021
3100 - Food Service Operations				
150-3100-612437-xxx-000-xxx-00-000-0000	Substitute Cafeteria Worker	\$19,932	\$45,482	\$31,382
150-3100-612901-000-000-000-00-000-0000	Forecast Adjustment	0	(60,000)	(44,000)
150-3100-613016-000-000-000-00-000-0000	Extra Work-Warehouse	63,033	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-Inservice Participant	0	500	500
150-3100-622000-xxx-000-xxx-00-000-0000	FICA	1,234	2,537	2,074
150-3100-622500-xxx-000-xxx-00-000-0000	Medicare Part A Expense	1,187	1,622	1,462
150-3100-623101-xxx-000-xxx-00-000-0000	Teachers' Retirement	0	16	16
150-3100-623300-xxx-000-xxx-00-000-0000	LA School Empl Rtmt-LSERS	17,642	18,000	18,000
150-3100-626001-xxx-000-xxx-00-000-0000	Workers' Compensation Insurance	3,569	4,186	3,963
150-3100-633310-000-000-000-00-000-0000	Financial Audit Fees	2,730	2,800	2,800
150-3100-633552-000-000-000-00-000-0000	Medical Exams	5,061	8,000	8,000
150-3100-634018-000-000-000-00-000-0000	System Software Maintenance	23,436	56,656	75,906
150-3100-642125-000-000-000-00-000-0000	Garbage Disposal Service	111,276	125,000	120,000
150-3100-643018-000-000-000-00-000-0000	Equipment Repair Service	122,714	212,000	200,000
150-3100-643022-000-000-000-00-000-0000	Generator Maintenance	3,397	5,000	5,000
150-3100-643025-000-000-000-00-000-0000	Pest Control Service	11,568	12,500	12,500
150-3100-643038-000-000-000-00-000-0000	Security System Maintenance	0	0	5,000
150-3100-643045-000-000-000-00-000-0000	Maintenance Agreement	59,707	85,500	100,500
150-3100-643048-000-000-000-00-000-0000	Network Wiring Installation	0	1,000	1,000
150-3100-643060-000-000-000-00-000-0000	Vehicle Repair Service	18,885	33,000	33,000
150-3100-643066-000-000-000-00-000-0000	Equipment Moving Service	10,298	30,000	30,000
150-3100-644224-000-000-000-00-000-0000	Vehicle Rental	0	33,000	10,000
150-3100-644230-000-000-000-00-000-0000	Copy Equipment Rental	615	2,000	2,000
150-3100-644234-000-000-000-00-000-0000	Equipment Rental	700	0	10,000
150-3100-649100-000-000-000-00-000-0000	Pre-Distribution Fee	16,172	30,000	55,000
150-3100-652151-000-000-000-00-000-0000	General Liability Insurance	5,917	5,952	5,952
150-3100-652153-000-000-000-00-000-0000	Board of Education Insurance	2,367	3,263	3,263
150-3100-652241-000-000-000-00-000-0000	Building and Contents Coverage	131,249	122,326	122,326
150-3100-652242-000-000-000-00-000-0000	Boiler and Machinery Policy	1,891	2,086	2,086
150-3100-652243-000-000-000-00-000-0000	Flood Insurance Policy	21,214	22,000	22,000
150-3100-652352-000-000-000-00-000-0000	Fleet Liability Insurance-Vehicles	6,079	6,100	6,100
150-3100-653001-000-000-000-00-000-0000	Postage Expense	68	500	500
150-3100-653032-000-000-000-00-000-0000	Cellular Telephone Expense	2,021	4,250	4,250

Terrebonne Parish School Board
Child Nutrition Program Fund Budget
Fiscal Year 2020/2021

Account Number	Account Description	Actual 2018/2019	Revised Budget 2019/2020	Budget 2020/2021
150-3100-653033-000-000-000-00-000-0000	Data Plan	2,000	4,250	4,250
150-3100-653035-000-000-000-00-000-0000	Radio Airtime and Maintenance	2,609	3,000	3,000
150-3100-655001-000-000-000-00-000-0000	Forms Printing	2,268	5,000	5,000
150-3100-658201-000-000-000-00-000-0000	Travel-Employee	24,703	29,000	29,000
150-3100-661050-000-000-000-00-000-0000	General Office Supplies	2,766	14,000	14,000
150-3100-661052-000-000-000-00-000-0000	Other Materials and Supplies	8,481	27,500	27,500
150-3100-661060-000-000-000-00-000-0000	Equipment Repair Parts	103	3,000	3,000
150-3100-661063-000-000-000-00-000-0000	Maintenance Supplies	0	10,000	10,000
150-3100-661074-000-000-000-00-000-0000	Vehicle Maintenance/Repair Parts	823	20,000	20,000
150-3100-661077-000-000-000-00-000-0000	Kitchen Supplies	391,841	405,820	405,820
150-3100-661510-000-000-000-00-000-0000	Technology Related Supplies	29,774	70,000	70,000
150-3100-662625-000-000-000-00-000-0000	Gasoline and Diesel Fuel	21,944	50,000	43,500
150-3100-663110-000-000-000-00-000-0000	Purchased Food Consumed	1,551,472	1,900,000	1,900,000
150-3100-663120-000-000-000-00-000-0000	Purchased Juice Consumed	132,041	175,000	135,000
150-3100-663122-000-000-000-00-000-0000	Purchased Fruit/Veg Consumed	119,642	200,000	175,000
150-3100-663125-000-000-000-00-000-0000	Milk Consumed	518,561	650,000	550,000
150-3100-663210-000-000-000-00-000-0000	USDA Commodities	675,443	608,171	608,171
150-3100-663210-000-340-000-00-000-0000	USDA Commodities	0	9,802	9,802
150-3100-673107-000-000-000-00-000-0000	Machinery-Equipment	409,195	767,000	194,750
150-3100-673107-009-305-000-00-000-0000	Machinery-Equipment-DES	0	8,000	0
150-3100-673107-023-305-000-00-000-0000	Machinery-Equipment-LIS	5,000	0	0
150-3100-673107-033-305-000-00-000-0000	Machinery-Equipment-SCH	0	10,600	0
150-3100-673107-038-305-000-00-000-0000	Machinery-Equipment-ULC	0	8,000	0
150-3100-673222-000-000-000-00-000-0000	Vehicles	67,918	185,200	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	1,252	3,000	3,000
150-3110-613008-000-000-000-00-000-0000	Extra Work-Clerical	0	100	100
150-3110-613016-064-000-000-00-000-0000	Extra Work-Warehouse	31	500	500
150-3110-622000-xxx-000-000-00-000-0000	FICA	79	142	142
150-3110-622500-xxx-000-000-00-000-0000	Medicare Part A Expense	19	36	36
150-3110-623101-xxx-000-000-00-000-0000	Teachers' Retirement	0	103	53
150-3110-623300-064-000-000-00-000-0000	LA School Empl Rtmt-LSERS	0	0	50
150-3110-626001-xxx-000-000-00-000-0000	Workers' Compensation Insurance	43	52	52

Terrebonne Parish School Board
Child Nutrition Program Fund Budget
Fiscal Year 2020/2021

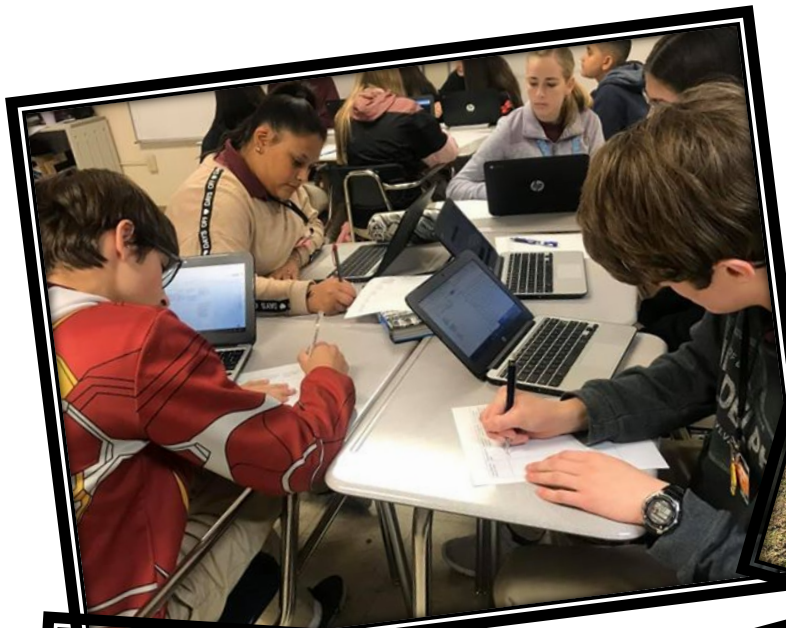
Account Number	Account Description	Actual 2018/2019	Revised Budget 2019/2020	Budget 2020/2021
3111 - Office of the District Supervisor				
150-3111-611119-064-000-000-00-000-0000	Supervisor-Child Nutrition	83,250	83,350	83,453
150-3111-611401-064-000-000-00-000-0000	Clerical/Secretarial	24,693	25,293	25,395
150-3111-611413-064-000-000-00-000-0000	Accounting Clerk	21,093	21,593	21,594
150-3111-611813-064-000-000-00-000-0000	Data Processing Programmer	49,152	50,252	50,351
150-3111-621000-064-000-000-00-000-0000	Group Insurance Expense	35,867	35,297	35,297
150-3111-622500-064-000-000-00-000-0000	Medicare Part A Expense	2,481	2,534	2,538
150-3111-623101-064-000-000-00-000-0000	Teachers' Retirement	34,452	27,286	27,102
150-3111-626001-064-000-000-00-000-0000	Workers' Compensation Insurance	713	721	723
150-3111-658201-000-000-000-00-000-0000	Travel-Employee	212	2,500	2,500
3112 - Office of the Assistant Supervisor				
150-3112-611155-064-000-000-00-000-0000	Ambulatory CNP Manager	44,213	45,390	45,667
150-3112-621000-064-000-000-00-000-0000	Group Insurance Expense	14,972	14,972	14,972
150-3112-622500-064-000-000-00-000-0000	Medicare Part A Expense	635	654	658
150-3112-623101-064-000-000-00-000-0000	Teachers' Retirement	11,805	11,801	11,782
150-3112-626001-064-000-000-00-000-0000	Workers' Compensation Insurance	1,459	1,498	1,507
150-3112-658201-000-000-000-00-000-0000	Travel-Employee	86	200	200
3120 - Food Service Sites				
150-3120-611604-xxx-000-xxx-00-000-0000	Cafeteria Worker	1,213,809	1,282,981	1,316,824
150-3120-611605-xxx-000-xxx-00-000-0000	Part-Time CNP Worker	363,363	464,731	406,440
150-3120-611629-067-000-000-00-000-0000	Part-Time Satellite Driver	5,704	7,280	7,080
150-3120-611631-067-000-000-00-000-0000	Driver/General Laborer	37,935	29,331	39,136
150-3120-612437-xxx-000-xxx-00-000-0000	Substitute Cafeteria Worker	32,267	47,510	50,340
150-3120-612455-067-000-000-00-000-0000	Substitute Warehouse/Clerk	0	150	150
150-3120-613035-xxx-000-xxx-00-000-0000	Extra Work-CNP Worker	1,833	2,882	3,807
150-3120-613036-xxx-000-xxx-00-000-0000	CNP Worker Summer Feeding	0	100	100
150-3120-621000-xxx-000-xxx-00-000-0000	Group Insurance Expense	786,906	806,790	798,654
150-3120-622000-xxx-000-xxx-00-000-0000	FICA	24,956	26,989	25,718
150-3120-622500-xxx-000-xxx-00-000-0000	Medicare Part A Expense	21,732	24,407	24,236
150-3120-623101-xxx-000-xxx-00-000-0000	Teachers' Retirement	312,077	312,833	320,243
150-3120-623103-xxx-000-xxx-00-000-0000	Teachers' Retirement-Plan A	8,443	8,470	8,470
150-3120-623300-xxx-000-xxx-00-000-0000	LA School Empl Rtmt-LSERS	14,283	20,192	22,838
150-3120-626001-xxx-000-xxx-00-000-0000	Workers' Compensation Insurance	54,544	56,102	57,033

TERREBONNE

Parish School District

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1 Cent Sales Tax Fund



THE 1 CENT SALES TAX FUND BUDGET

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**Terrebonne Parish School Board
1 Cent Sales Tax Fund (1996)
Fiscal Year 2020/2021**

	2020/2021 Original Budget
Revenues	
Local - Sales Tax	\$20,958,444
- Interest	<u>110,000</u>
Total Revenues	21,068,444
Expenditures	
Compensation & Benefits	15,289,477
Technology	835,225
Capital & Construction	15,375
Debt Service	<u>130,763</u>
Total Expenditures	16,270,840
Other Financing Sources (Uses)	
Other Uses of Funds	<u>(6,755,196)</u>
Total Other Financing Sources (Uses)	(6,755,196)
Net Change in Fund Balance	(1,957,592)
Fund Balance	
Beginning Fund Balance	7,311,137
Ending Fund Balance	
Restricted	
Salaries & Benefits	5,347,080
Technology/Construction	<u>6,465</u>
Total Ending Fund Balance	<u>\$5,353,545</u>

**Terrebonne Parish School Board
1 Cent Sales Tax Fund (1996)
Fiscal Year 2020/2021**

	2020/2021 Original Budget
Revenues	
Local - Sales Tax	\$20,958,444
- Interest	<u>110,000</u>
Total Revenues	21,068,444
Expenditures	
Salaries	11,895,921
Employee Benefits	3,251,256
Purchased Services	899,075
Supplies	40,600
Property	50,000
Debt Service and Miscellaneous	<u>133,988</u>
Total Expenditures	16,270,840
Other Financing Sources (Uses)	
Other Uses of Funds	<u>(6,755,196)</u>
Total Other Financing Sources (Uses)	(6,755,196)
Net Change in Fund Balance	(1,957,592)
Fund Balance	
Beginning	7,311,137
Ending Fund Balance	
Restricted	
Salaries & Benefits	5,347,080
Technology/Construction	<u>6,465</u>
Total Ending Fund Balance	<u>\$5,353,545</u>

**Terrebonne Parish School Board
1 Cent Sales Tax Fund (1996)
Fiscal Year 2020/2021**

	Actual	Revised	Original
	2018/2019	2019/2020	2020/2021
Revenues			
Local - Sales Tax	\$21,944,808	\$22,535,961	\$20,958,444
- Interest	151,545	125,000	110,000
- Contributions and Donations	0	57,293	0
- Refund of Prior Year E-Rate	<u>41,489</u>	<u>32,860</u>	<u>0</u>
Total Revenues	22,137,842	22,751,114	21,068,444
Expenditures			
Compensation & Benefits	17,113,933	15,044,530	15,289,477
Technology	2,271,063	2,241,752	835,225
Capital & Construction	17,238	16,725	15,375
Debt Service	<u>134,582</u>	<u>139,395</u>	<u>130,763</u>
Total Expenditures	19,536,816	17,442,402	16,270,840
Other Financing Sources (Uses)			
Other Uses of Funds	<u>(4,115,949)</u>	<u>(4,169,672)</u>	<u>(6,755,196)</u>
Total Other Financing Sources (Uses)	(4,115,949)	(4,169,672)	(6,755,196)
Net Change in Fund Balance	(1,514,923)	1,139,040	(1,957,592)
Fund Balance			
Beginning	7,687,020	6,172,097	7,311,137
Ending Fund Balance			
Nonspendable	155,342	0	0
Restricted			
Salaries & Benefits	5,345,728	7,131,047	5,347,080
Technology/Construction	671,027	180,090	6,465
Total Ending Fund Balance	<u>\$6,172,097</u>	<u>\$7,311,137</u>	<u>\$5,353,545</u>

Terrebonne Parish School Board

1 Cent Sales Tax Fund (1996)

Fiscal Year 2020/2021

SUMMARY OF REVENUES AND EXPENDITURES BY TAX ALLOCATION

	83%	17%	Total
	Salaries & Benefits	Technology Construction & Buildings	
	<hr/>	<hr/>	<hr/>
Revenues			
Local -Sales Tax	\$17,395,510	\$3,562,934	\$20,958,444
Interest	<u>110,000</u>	<u>0</u>	<u>110,000</u>
Total Revenues	17,505,510	3,562,934	21,068,444
Expenditures			
Compensation & Benefits	15,289,477	0	15,289,477
Technology	0	835,225	835,225
Capital and Construction	0	15,375	15,375
Debt Service	<u>0</u>	<u>130,763</u>	<u>130,763</u>
Total Expenditures	15,289,477	981,363	16,270,840
Other Financing Sources (Uses)			
Other Uses of Funds	<u>(4,000,000)</u>	<u>(2,755,196)</u>	<u>(6,755,196)</u>
Total Other Financing Sources (Uses)	(4,000,000)	(2,755,196)	(6,755,196)
Net Change in Fund Balance	(1,783,967)	(173,625)	(1,957,592)
Beginning Fund Balance	7,131,047	180,090	7,311,137
Ending Fund Balance, Restricted	<u>\$5,347,080</u>	<u>\$6,465</u>	<u>\$5,353,545</u>

Terrebonne Parish School Board
Houma, LA

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

	<u>Actual</u> <u>2016/2017</u>	<u>Actual</u> <u>2017/2018</u>	<u>Actual</u> <u>2018/2019</u>	<u>Revised</u> <u>Budget</u> <u>2019/2020</u>	<u>Original</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>	<u>Projected</u> <u>Budget</u> <u>2023/2024</u>
Revenue								
Local Sources	\$ 20,954,824	\$ 21,929,429	\$ 22,137,842	\$ 22,751,114	\$ 21,068,444	\$ 21,245,952	\$ 21,322,824	\$ 21,482,332
Total Revenues	20,954,824	21,929,429	22,137,842	22,751,114	21,068,444	21,245,952	21,322,824	21,482,332
Expenditures								
Salaries	11,918,775	11,588,608	13,230,142	11,679,830	11,895,921	11,888,972	11,920,882	12,018,208
Employee Benefits	3,224,339	3,246,012	3,742,062	3,222,400	3,251,256	3,242,801	3,255,716	3,336,792
Purchased Services	1,482,545	913,641	1,479,777	1,571,532	899,075	1,189,207	1,427,642	1,484,228
Supplies	101,552	783,640	768,215	776,020	40,600	145,000	225,000	422,000
Property	42,286	47,837	178,813	50,000	50,000	75,000	68,700	82,000
Debt Services and Miscellaneous	<u>144,817</u>	<u>144,500</u>	<u>137,807</u>	<u>142,620</u>	<u>133,988</u>	<u>131,822</u>	<u>130,224</u>	<u>142,400</u>
Total Expenditures	16,914,314	16,724,238	19,536,816	17,442,402	16,270,840	16,672,802	17,028,164	17,485,628
Other Uses of Funds	<u>(4,054,941)</u>	<u>(4,187,154)</u>	<u>(4,115,949)</u>	<u>(4,169,672)</u>	<u>(6,755,196)</u>	<u>(4,200,000)</u>	<u>(4,200,000)</u>	<u>(4,200,000)</u>
Total Other Sources (Uses)	(4,054,941)	(4,187,154)	(4,115,949)	(4,169,672)	(6,755,196)	(4,200,000)	(4,200,000)	(4,200,000)
Net Change in Fund Balance	(14,431)	1,018,037	(1,514,923)	1,139,040	(1,957,592)	373,150	94,660	(203,296)
Fund Balance								
Beginning	6,683,414	6,668,983	7,687,020	6,172,097	7,311,137	5,353,545	5,726,695	5,821,355
Ending Fund Balance								
Nonspendable	0	354,494	155,342	0	0	0	0	0
Restricted	<u>6,668,983</u>	<u>7,332,526</u>	<u>6,016,755</u>	<u>7,311,137</u>	<u>5,353,545</u>	<u>5,726,695</u>	<u>5,821,355</u>	<u>5,618,059</u>
Total Ending Fund Balance	<u>\$ 6,668,983</u>	<u>\$ 7,687,020</u>	<u>\$ 6,172,097</u>	<u>\$ 7,311,137</u>	<u>\$ 5,353,545</u>	<u>\$ 5,726,695</u>	<u>\$ 5,821,355</u>	<u>\$ 5,618,059</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 2020/2021

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 2020/2021

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
 Salaries and Benefits - Program 000
 Fiscal Year 2020/2021

Account Number	Account Description	Actual 2018/2019	Revised Budget 2019/2020	Budget 2020/2021
1100 - Regular Programs				
170-1105-611205-000-000-000-000-0000	Kindergarten Teacher	\$416,981	\$367,106	\$368,727
170-1110-611208-000-000-000-00-000-0000	Elementary Teacher (1-8)	3,467,969	3,014,566	3,008,503
170-1110-611224-000-000-000-00-000-0000	Elementary Computer Lab Teacher	195,470	157,123	163,802
170-1110-611248-000-000-000-00-000-0000	Instructional Interventionist	7,631	6,633	6,630
170-1110-611249-000-000-000-00-000-0000	Intervention Content Leader	0	20,036	20,027
170-1110-611252-000-000-000-00-000-0000	Focus Teacher	7,297	0	0
170-1110-612901-000-000-000-00-000-0000	Forecast Adjustment	0	(60,000)	(50,400)
170-1130-611231-000-000-000-00-000-0000	Secondary Teacher	1,164,960	1,004,655	993,803
170-1130-611234-000-000-000-00-000-0000	Secondary Computer Lab Teacher	14,511	19,311	12,560
170-1130-611501-000-000-000-00-000-0000	Paraprofessional	17,890	16,512	16,517
170-11xx-614001-000-000-000-00-000-0000	Sabbatical Leave	0	2,133	2,100
170-11xx-622500-000-000-000-00-000-0000	Medicare Part A Expense	76,295	62,689	63,096
170-11xx-623101-000-000-000-00-000-0000	Teachers' Retirement	1,367,932	1,153,694	1,151,756
170-11xx-623903-000-000-000-00-000-0000	Optional Retirement Expense	7,763	5,315	3,690
170-11xx-623905-000-000-000-00-000-0000	LA State Empl Rtmt-LASERS	2,613	2,407	2,407
170-11xx-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	21,067	18,216	18,320
1200 - Special Education				
170-1210-612901-000-000-000-00-000-0000	Forecast Adjustment	0	(27,500)	(23,100)
170-1211-611241-000-000-000-00-000-0000	Special Education Teacher	313,308	304,118	270,983
170-1211-611241-012-000-000-00-000-0000	Special Education Teacher-ESS	5,570	5,572	6,831
170-1211-611241-048-000-000-00-000-0000	Special Education Teacher-JJC	7,775	6,778	6,778
170-1211-611243-000-000-000-00-000-0000	Homebound Teacher	22,761	19,758	19,762
170-1211-611501-000-000-000-00-000-0000	Paraprofessional	409,593	447,799	439,587
170-1211-611501-012-000-000-00-000-0000	Paraprofessional-ESS	9,198	7,786	8,205
170-1212-611240-000-000-000-00-000-0000	Special Education Support Teacher	582,716	527,424	536,291
170-1212-611240-012-000-000-00-000-0000	Special Education Support Teacher-ESS	7,631	6,630	6,631
170-1214-611242-000-000-000-00-000-0000	Adaptive Physical Education Teacher	45,592	38,906	39,421
170-1216-611245-000-000-000-00-000-0000	Early Steps Teacher	7,909	6,908	13,964
170-1216-611247-000-000-000-00-000-0000	Special Ed Non-Cat Preschool Teacher	97,817	105,864	113,419
170-1216-611505-000-000-000-00-000-0000	Special Ed Non-Cat Preschool Para	36,903	49,295	53,464
170-1220-611281-000-000-000-00-000-0000	Gifted Teacher	146,453	134,933	142,265
170-1220-611283-000-000-000-00-000-0000	Talented Teacher	21,002	24,143	24,200
170-12xx-622500-xxx-000-000-00-000-0000	Medicare Part A Expense	24,223	22,311	22,214

Terrebonne Parish School Board
 1 Cent Sales Tax Fund Budget
 Salaries and Benefits - Program 000
 Fiscal Year 2020/2021

Account Number	Account Description	Actual 2018/2019	Revised Budget 2019/2020	Budget 2020/2021
170-12xx-623101-xxx-000-000-00-000-0000	Teachers' Retirement	435,757	401,888	407,142
170-12xx-623300-000-000-000-00-000-0000	LA School Empl Rtmt-LSERS	6,575	11,140	7,161
170-12xx-623903-xxx-000-000-00-000-0000	Optional Retirement Expense	0	1,700	1,687
170-12xx-623905-xxx-000-000-00-000-0000	LA State Empl Rtmt-LASERS	2,606	2,399	2,371
170-12xx-626001-xxx-000-000-00-000-0000	Workers' Compensation Insurance	6,861	6,741	6,701
1300 - Career and Technical Education Programs				
170-1340-611235-000-000-000-00-000-0000	Family and Consumer Science Teacher	54,851	49,319	49,466
170-1360-611237-000-000-000-00-000-0000	Business and Administration Teacher	93,862	76,572	77,346
170-1370-611239-000-000-000-00-000-0000	Health Science Teacher	28,243	24,854	24,911
170-1390-611238-000-000-000-00-000-0000	Other Career and Technical Teacher	119,362	103,171	103,193
170-1390-611501-000-000-000-00-000-0000	Paraprofessional	13,612	12,820	12,386
170-13xx-622500-000-000-000-00-000-0000	Medicare Part A Expense	4,380	3,609	3,627
170-13xx-623101-000-000-000-00-000-0000	Teachers' Retirement	78,885	64,388	64,067
170-13xx-623300-000-000-000-00-000-0000	LA School Employees Rtmt-LSERS	0	1,685	1,723
170-13xx-623905-000-000-000-00-000-0000	LA State Empl Rtmt-LASERS	2,692	2,491	2,462
170-13xx-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	1,471	1,736	1,066
1400 - Other Instructional Programs				
170-1410-611266-000-000-000-00-000-0000	Sec-Instrumental/Vocal Teacher	86,856	75,151	81,385
170-1410-611267-000-000-000-00-000-0000	Elem-Instrumental Music Teacher	77,588	67,976	66,480
170-1410-614001-000-000-000-00-000-0000	Sabbatical Leave	2,051	5,169	0
170-1480-611262-012-000-000-00-000-0000	Alternative Program Teacher-ESS	68,874	69,670	69,246
170-1480-611262-048-000-000-00-000-0000	Alternative Program Teacher-JJC	15,249	13,250	13,282
170-1480-611264-000-000-000-00-000-0000	In-School Intervention Teacher	34,079	33,042	36,194
170-1480-611264-012-000-000-00-000-0000	In-School Intervention Teacher-ESS	5,872	5,876	5,893
170-1480-611501-000-000-000-00-000-0000	Paraprofessional	4,564	4,128	4,128
170-1480-611501-048-000-000-00-000-0000	Paraprofessional-JJC	4,606	4,129	4,128
170-1490-611272-000-000-000-00-000-0000	JAG Teacher	21,039	19,077	19,130
170-14xx-622500-xxx-000-000-00-000-0000	Medicare Part A Expense	4,651	3,902	4,171
170-14xx-623101-xxx-000-000-00-000-0000	Teachers' Retirement	84,214	69,811	73,884
170-14xx-626001-xxx-000-000-00-000-0000	Workers' Compensation Insurance	1,327	1,128	1,198
1500 - Special Programs				
170-1510-611205-000-000-000-00-000-0000	Kindergarten Teacher	7,717	0	0

Terrebonne Parish School Board
 1 Cent Sales Tax Fund Budget
 Salaries and Benefits - Program 000
 Fiscal Year 2020/2021

Account Number	Account Description	Actual 2018/2019	Revised Budget 2019/2020	Budget 2020/2021
170-1510-611208-000-000-000-000-0000	Elementary Teacher (1-8)	96,523	72,536	74,809
170-1510-611248-000-000-000-000-0000	Instructional Interventionist	81,665	23,053	13,400
170-1510-611249-000-000-000-000-0000	Intervention Content Leader	0	50,628	205,593
170-1510-611501-000-000-000-000-0000	Paraprofessional	80,204	74,583	74,137
170-1520-611255-000-000-000-000-0000	EL Teacher	30,404	26,359	33,254
170-1520-611257-000-000-000-000-0000	EL Interpreter	14,167	12,506	12,539
170-1520-611501-000-000-000-000-0000	Paraprofessional	9,198	8,205	8,215
170-1530-611271-000-000-000-000-0000	Pre-Kindergarten Teacher	342,692	286,908	288,379
170-1530-611501-000-000-000-000-0000	Paraprofessional	209,167	187,045	184,951
170-15xx-622500-000-000-000-000-0000	Medicare Part A Expense	12,321	9,607	11,822
170-15xx-623101-000-000-000-000-0000	Teachers' Retirement	226,721	176,702	216,336
170-15xx-623905-000-000-000-000-0000	LA State Empl Rtmt-LASERS	1,923	4,087	4,036
170-15xx-626001-000-000-000-000-0000	Workers' Compensation Insurance	3,489	2,936	3,597
1600 - Adult Education and Literacy Programs				
170-1600-611284-000-000-000-000-0000	Adult Education Teacher	15,149	13,200	13,235
170-1600-611501-000-000-000-000-0000	Paraprofessional	18,500	16,514	16,514
170-1600-622500-000-000-000-000-0000	Medicare Part A	488	404	403
170-1600-623101-000-000-000-000-0000	Teachers' Retirement	8,984	7,726	7,675
170-1600-626001-000-000-000-000-0000	Workers' Compensation Insurance	135	121	119
2100 - Support Services				
170-2111-611401-000-000-000-000-0000	Clerical/Secretarial	9,964	8,886	8,963
170-2122-611305-000-000-000-000-0000	Guidance Counselor	288,588	251,062	251,477
170-2122-611327-000-000-000-000-0000	Behavior Interventionist	15,038	13,352	13,353
170-2122-611409-000-000-000-000-0000	Guidance Secretary	28,230	26,821	25,257
170-2131-611144-000-000-000-000-0000	Coordinator-Nurse	8,563	6,946	6,945
170-2134-611601-000-000-000-000-0000	Nursing Assistant	22,838	21,887	24,330
170-2134-611841-000-000-000-000-0000	Health Nurse	79,869	85,273	95,863
170-2140-611401-000-000-000-000-0000	Clerical/Secretarial	9,689	8,808	8,752
170-2140-611425-000-000-000-000-0000	Microfilm Clerk	4,739	4,404	4,405
170-2142-611325-000-000-000-000-0000	Psychologist	81,419	81,513	80,972
170-2145-611331-000-000-000-000-0000	Educational Diagnostician	66,686	54,560	54,636
170-2145-611339-000-000-000-000-0000	Coordinator-Pupil Appraisal	8,029	7,032	7,030
170-2149-611323-000-000-000-000-0000	Social Worker	52,659	41,046	41,052

Terrebonne Parish School Board
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Salaries and Benefits - Program 000
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Account Number	Account Description	Actual 2018/2019	Revised Budget 2019/2020	Budget 2020/2021
170-2149-611323-012-000-000-00-000-0000	Social Worker-ESS	6,769	6,806	6,806
170-2152-611301-000-000-000-00-000-0000	Speech Therapist/Pathologist	92,143	80,037	93,044
170-2152-611303-000-000-000-00-000-0000	Speech Therapist Assistant	78,316	69,444	57,969
170-2152-611329-000-000-000-00-000-0000	Qualified Examiner/Speech Path	37,264	32,869	26,051
170-2152-611338-000-000-000-00-000-0000	Speech Therapy Coordinator	0	0	6,885
170-2153-611337-000-000-000-00-000-0000	Audiologist	7,970	6,968	6,973
170-2154-611903-000-000-000-00-000-0000	Special Education Interpreter	13,592	12,469	12,469
170-2161-611321-000-000-000-00-000-0000	Occupational Therapist	15,202	13,524	13,519
170-2170-611335-000-000-000-00-000-0000	Assistive Technologist	7,565	6,566	6,598
170-2180-611371-000-000-000-00-000-0000	Project Itinerant Liaison	7,038	6,030	6,069
170-2180-611509-000-000-000-00-000-0000	Migrant Advocate	4,629	4,130	4,128
170-2180-611821-000-000-000-00-000-0000	Migrant Recruiter	7,864	6,868	6,867
170-2180-611822-000-000-000-00-000-0000	Coordinator-Support Service	5,914	5,914	5,934
170-2190-611355-000-000-000-00-000-0000	Instructional Technology Specialist	8,080	7,080	7,081
170-21xx-622500-xxx-000-000-00-000-0000	Medicare Part A Expense	13,929	11,956	12,162
170-21xx-623101-xxx-000-000-00-000-0000	Teachers' Retirement	237,776	203,499	207,471
170-21xx-623905-000-000-000-00-000-0000	LA State Empl Rtmt-LASERS	2,952	2,771	2,730
170-21xx-626001-xxx-000-000-00-000-0000	Workers' Compensation Insurance	3,848	3,457	3,516
2200 - Instructional Staff Services				
170-2211-611375-000-000-000-00-000-0000	Coordinator-Testing & Accountability	8,333	0	0
170-2211-611401-000-000-000-00-000-0000	Clerical/Secretarial	9,964	8,963	8,966
170-2212-611363-000-000-000-00-000-0000	Coordinator-Special Area	16,202	14,202	14,200
170-2212-611373-000-000-000-00-000-0000	Facilitator-Special Area	46,928	47,705	47,764
170-2212-611401-000-000-000-00-000-0000	Clerical/Secretarial	14,524	13,521	13,227
170-2214-611129-000-000-000-00-000-0000	Turnaround Specialist	8,423	2,815	2,815
170-2214-611349-000-000-000-00-000-0000	Reading Consultant	7,950	6,951	6,951
170-2214-611362-000-000-000-00-000-0000	Administrative Intern	14,683	6,761	6,920
170-2214-611363-000-000-000-00-000-0000	Coordinator-Special Area	7,771	6,809	6,809
170-2214-611367-000-000-000-00-000-0000	Coordinator-Staff Development	8,371	7,371	7,172
170-2214-611369-000-000-000-00-000-0000	Coordinator-Early Childhood	15,364	13,394	13,417
170-2214-611401-000-000-000-00-000-0000	Clerical/Secretarial	20,211	17,599	26,261
170-2214-661822-000-000-000-00-000-0000	Coordinator-Support Service	7,710	6,712	6,712
170-2216-611363-000-000-000-00-000-0000	Coordinator-Special Area	8,591	7,594	7,594
170-2220-611347-000-000-000-00-000-0000	Curriculum Specialist	29,917	26,630	27,127

Terrebonne Parish School Board
 1 Cent Sales Tax Fund Budget
 Salaries and Benefits - Program 000
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Account Number	Account Description	Actual 2018/2019	Revised Budget 2019/2020	Budget 2020/2021
170-2220-611348-000-000-000-000-0000	ELA Content Leader	0	6,431	6,598
170-2220-611350-000-000-000-000-0000	Math Content Leader	0	6,147	6,514
170-2220-611352-000-000-000-000-0000	STEM Coordinator	7,807	6,809	6,843
170-2220-611353-000-000-000-000-0000	Master Teacher	45,368	40,234	40,280
170-2220-611354-000-000-000-000-0000	Lead Teacher	23,050	27,263	13,401
170-2220-611357-000-000-000-000-0000	Instructional Coach	189,062	131,896	131,896
170-2252-611287-000-000-000-000-0000	Elementary Librarian	176,531	148,515	156,012
170-2252-611288-000-000-000-000-0000	Secondary Librarian	52,589	45,662	39,632
170-2259-611423-000-000-000-000-0000	Media Center Clerk	4,812	4,404	4,403
170-2290-611361-000-000-000-000-0000	Facilitator-Education Technology	8,036	7,080	7,077
170-2290-611363-000-000-000-000-0000	Coordinator-Special Area	10,172	6,883	6,882
170-2290-611377-000-000-000-000-0000	Federal Programs Grant Liaison	7,830	6,830	6,830
170-22xx-622500-000-000-000-000-0000	Medicare Part A Expense	10,525	8,195	6,388
170-22xx-623101-000-000-000-000-0000	Teachers' Retirement	186,643	155,033	120,803
170-22xx-623903-000-000-000-000-0000	Optional Retirement Expense	1,926	1,677	1,662
170-22xx-626001-000-000-000-000-0000	Workers' Compensation Insurance	3,002	2,493	1,954
2300 - General Administration				
170-2310-631438-000-000-000-000-0000	Sales Tax Collection Fee	131,538	132,000	132,000
170-2310-633310-000-000-000-000-0000	Financial Audit Fees	5,295	5,300	5,300
170-2310-634058-000-000-000-000-0000	Cash Management Fees	4,895	5,000	5,000
170-2312-611429-000-000-000-000-0000	Reception/Switchboard Operator	4,814	4,395	4,404
170-2312-611431-000-000-000-000-0000	Executive Assistant	7,677	6,631	6,631
170-2321-611421-000-000-000-000-0000	Executive Secretary	5,648	5,148	5,187
170-2324-611417-000-000-000-000-0000	Assist Superintendent Secretary	5,134	4,634	4,635
170-23xx-622500-000-000-000-000-0000	Medicare Part A Expense	226	186	186
170-23xx-623101-000-000-000-000-0000	Teachers' Retirement	6,214	5,410	5,394
170-23xx-626001-000-000-000-000-0000	Workers' Compensation Insurance	93	85	85
2400 - School Administration				
170-2410-611141-000-000-000-000-0000	Principal	281,774	253,522	235,343
170-2410-611141-012-000-000-000-0000	Principal	7,253	7,256	7,250
170-2410-611405-000-000-000-000-0000	School Clerical 12 Months	24,566	21,665	21,897
170-2410-611407-000-000-000-000-0000	School Clerical Non-12 Months	175,037	158,128	158,360
170-2410-611407-012-000-000-000-0000	School Clerical Non-12 Months-ESS	4,776	4,277	4,277

Terrebonne Parish School Board
 1 Cent Sales Tax Fund Budget
 Salaries and Benefits - Program 000
 Fiscal Year 2020/2021

Account Number	Account Description	Actual 2018/2019	Revised Budget 2019/2020	Budget 2020/2021
170-2410-614001-000-000-000-000-0000	Sabbatical Leave	0	4,708	252,280
170-2420-611142-000-000-000-00-000-0000	Assistant Principal	276,332	242,638	2,400
170-24xx-622500-xxx-000-000-00-000-0000	Medicare Part A Expense	11,161	9,401	9,267
170-24xx-623101-xxx-000-000-00-000-0000	Teachers' Retirement	195,393	163,085	160,288
170-24xx-626001-xxx-000-000-00-000-0000	Workers' Compensation Insurance	3,078	2,766	2,724
2500 - Business Services				
170-2511-611133-000-000-000-00-000-0000	Chief Accountant	11,481	11,488	6,431
170-2511-611401-000-000-000-00-000-0000	Clerical/Secretarial	5,134	4,634	4,635
170-2514-611411-000-000-000-00-000-0000	Payroll Clerk	4,550	4,444	4,351
170-2514-611803-000-000-000-00-000-0000	Payroll Manager	7,631	6,631	6,629
170-2514-611805-000-000-000-00-000-0000	Accountant	11,091	13,249	13,261
170-2515-611413-000-000-000-00-000-0000	Accounting Clerk	9,888	8,888	8,888
170-2515-611805-000-000-000-00-000-0000	Accountant	33,363	28,149	31,631
170-2520-611124-000-000-000-00-000-0000	Purchasing Agent	8,245	7,245	7,243
170-2520-611819-000-000-000-00-000-0000	Buyer	7,370	5,858	5,877
170-2530-611151-000-000-000-00-000-0000	Warehouse Manager	5,601	5,101	5,100
170-2530-611607-000-000-000-00-000-0000	Warehouse/Commodity Clerk	9,652	8,824	8,827
170-2530-611631-000-000-000-00-000-0000	Driver/General Laborer	9,252	8,738	8,743
170-2540-611401-000-000-000-00-000-0000	Clerical/Secretarial	4,757	4,337	4,348
170-2590-611401-000-000-000-00-000-0000	Clerical/Secretarial	10,368	8,887	8,885
170-25xx-622500-000-000-000-00-000-0000	Medicare Part A Expense	1,776	1,564	1,614
170-25xx-623101-000-000-000-00-000-0000	Teachers' Retirement	26,136	21,037	21,782
170-25xx-623300-000-000-000-00-000-0000	LA School Empl Rtmt-LSERS	6,830	6,663	6,507
170-25xx-623905-000-000-000-00-000-0000	LA State Empl Rtmt-LASERS	1,252	2,734	2,698
170-25xx-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	1,264	1,145	1,160
2600 - Operations and Maintenance of Plant Services				
170-2610-611131-000-000-000-00-000-0000	Plant Operations Manager	8,958	7,245	7,245
170-2610-611401-000-000-000-00-000-0000	Clerical/Secretarial	9,779	11,187	8,852
170-2620-611611-000-000-000-00-000-0000	General Maintenance Helper	37,677	37,334	48,149
170-2620-611621-000-000-000-00-000-0000	Non-12 Month Custodian	18,189	12,585	12,251
170-2620-611623-000-000-000-00-000-0000	Building Manager and Custodian	475,198	442,653	446,953
170-2620-611623-012-000-000-00-000-0000	Building Manager and Custodian	4,262	4,309	4,309
170-2620-611701-000-000-000-00-000-0000	General Maintenance Leaderman	5,601	5,101	5,101

Terrebonne Parish School Board
 1 Cent Sales Tax Fund Budget
 Salaries and Benefits - Program 000
 Fiscal Year 2020/2021

Account Number	Account Description	Actual 2018/2019	Revised Budget 2019/2020	Budget 2020/2021
170-2620-611705-000-000-000-000-0000	Carpenter	30,045	25,145	28,003
170-2620-611707-000-000-000-000-0000	Roofer	10,348	6,880	9,299
170-2620-611709-000-000-000-000-0000	Mason	5,125	4,674	4,673
170-2620-611711-000-000-000-000-0000	Plumber	6,361	7,753	9,684
170-2620-611713-000-000-000-000-0000	HVAC Technician	18,377	21,751	33,008
170-2620-611717-000-000-000-000-0000	Electrician	7,738	8,063	9,648
170-2620-612901-000-000-000-000-0000	Forecast Adjustment	0	(21,250)	(17,850)
170-2630-611719-000-000-000-000-0000	Grounds Care Personnel	5,066	1,675	1,675
170-26xx-622500-xxx-000-000-000-0000	Medicare Part A Expense	9,321	8,157	8,731
170-26xx-623101-000-000-000-000-0000	Teachers' Retirement	2,611	3,358	2,998
170-26xx-623300-xxx-000-000-000-0000	LA School Empl Rtmt-LSERS	167,081	161,440	169,258
170-26xx-626001-xxx-000-000-000-0000	Workers' Compensation Insurance	20,744	19,024	20,331
2700 - Student Transportation Services				
170-2710-611401-000-000-000-000-0000	Clerical/Secretarial	4,904	4,404	4,403
170-2710-611704-000-000-000-000-0000	Dispatcher-Fleet Operations	5,319	4,877	4,819
170-2710-611721-000-000-000-000-0000	Coordinator-Fleet Operations	5,183	4,674	4,673
170-2721-611633-000-000-000-000-0000	Transportation Driver	83,587	74,606	75,316
170-2721-611635-000-000-000-000-0000	Regular Education Bus Driver	407,770	369,015	381,159
170-2721-612901-000-000-000-000-0000	Forecast Adjustment	0	(16,250)	(13,650)
170-2731-611637-000-000-000-000-0000	Special Education Bus Driver	66,110	58,053	58,053
170-2732-611541-000-000-000-000-0000	Special Education Bus Attendant	80,992	69,857	72,258
170-27xx-622500-000-000-000-000-0000	Medicare Part A Expense	9,474	7,697	8,116
170-27xx-623300-000-000-000-000-0000	LA School Empl Rtmt-LSERS	176,672	161,621	165,195
170-27xx-623905-000-000-000-000-0000	LA State Empl Rtmt-LASERS	1,342	1,240	1,223
170-27xx-626001-000-000-000-000-0000	Workers' Compensation Insurance	31,883	27,718	29,420
2800 - Central Services				
170-2821-611823-000-000-000-000-0000	Public Information Officer	7,971	6,972	6,971
170-2833-611401-000-000-000-000-0000	Clerical/Secretarial	26,242	23,689	22,031
170-2843-611813-000-000-000-000-0000	Data Processing Programmer	15,207	13,036	13,036
170-2845-611136-000-000-000-000-0000	Network System Administrator	8,245	7,245	7,246
170-2845-611401-000-000-000-000-0000	Clerical/Secretarial	4,904	4,404	4,406
170-2845-611809-000-000-000-000-0000	Network System Engineer	7,532	6,565	6,563
170-2845-611811-000-000-000-000-0000	Technical Support Specialist	22,644	19,709	19,744

Terrebonne Parish School Board
 1 Cent Sales Tax Fund Budget
 Technology - Program 030
 Fiscal Year 2020/2021

Account Number	Account Description	Actual 2018/2019	Revised Budget 2019/2020	Budget 2020/2021
1100 - Regular Programs				
170-1100-643018-000-030-000-00-000-0000	Equipment Repair Service	\$23,048	\$15,000	\$10,000
170-1100-653015-000-030-000-00-000-0000	Data Circuits	63,923	42,342	39,480
170-1100-653025-000-030-000-00-000-0000	Internet Services	7,908	8,100	5,454
170-1100-653038-000-030-000-00-000-0000	Web Based Access License	485,591	560,575	159,241
170-1100-661510-000-030-000-00-000-0000	Technology Related Supplies	379,038	635,000	0
170-1100-661510-035-030-000-00-000-0000	Technology Related Supplies-SND	344,506	40,000	0
170-1100-673410-000-030-000-00-000-0000	Equipment-Technology Hardware	95,645	50,000	50,000
1410 - Co-Curricular Activities				
170-1410-653038-000-030-000-00-000-0000	Web Based Access License	5,372	5,400	5,400
2111 - Supervision - Attendance/Social Work				
170-2111-661510-000-030-000-00-000-0000	Technology Related Supplies	0	2,600	0
2131 - Supervision of Health Services				
170-2131-661510-000-030-000-00-000-0000	Technology Related Supplies	896	0	0
2211 - Regular Programs-Elem & Sec				
170-2211-661510-000-030-000-00-000-0000	Technology Related Supplies	0	1,800	0
2220 - Instruction & Curriculum Dev Srv				
170-2220-661510-000-030-000-00-000-0000	Technology Related Supplies	0	6,900	1,000
2231 -Instructional Staff Training-Regular Education				
170-2231-632012-000-030-000-00-000-0000	Consultant Services	725	18,500	1,000
170-2231-661510-000-030-000-00-000-0000	Technology Related Supplies	0	100	100
2252 - School Library/Media Services				
170-2252-634014-000-030-000-00-000-0000	Off-Site Software Hosting Service	5,000	8,500	0
170-2252-634019-000-030-000-00-000-0000	Application Software Maintenance	42,528	40,000	0
170-2252-653038-000-030-000-00-000-0000	Web Based Access License	24,703	25,215	0
170-2252-661510-000-030-000-00-000-0000	Technology Related Supplies	438	0	0

Terrebonne Parish School Board
 1 Cent Sales Tax Fund Budget
 Technology - Program 030
 Fiscal Year 2020/2021

Account Number	Account Description	Actual 2018/2019	Revised Budget 2019/2020	Budget 2020/2021
2290 - Other Instructional Staff Services				
170-2290-661510-000-030-000-00-000-0000	Technology Related Supplies	0	100	0
2310 - Board of Education Services				
170-2310-631438-000-030-000-00-000-0000	Sales Tax Collection Fees	13,471	13,500	12,150
170-2310-633310-000-030-000-00-000-0000	Financial Audit Fees	542	0	0
170-2310-634019-000-030-000-00-000-0000	Application Software Maintenance	0	24,500	0
170-2310-653038-000-030-000-00-000-0000	Web Based Access License	29,467	0	0
170-2310-661068-000-030-000-00-000-0000	Security Supplies	0	4,300	4,300
170-2310-661510-000-030-000-00-000-0000	Technology Related Supplies	0	100	0
170-2310-673410-000-030-000-00-000-0000	Technology Hardware Equipment	5,542	0	0
2321 - Office of Superintendent Services				
170-2321-661510-000-030-000-00-000-0000	Technology Related Supplies	608	70	50
2324 - Office of Assistant Superintendent Services				
170-2324-661510-000-030-000-00-000-0000	Technology Related Supplies	0	250	50
2400 - School Administration				
170-2400-634019-000-030-000-00-000-0000	Application Software Maintenance	1,890	1,650	1,900
170-2400-653038-000-030-000-00-000-0000	Web Based Access License	0	0	0
2500 - Business Services				
170-2510-661510-000-030-000-00-000-0000	Technology Related Supplies	266	4,300	0
2520 - Purchasing Services				
170-2520-653038-000-030-000-00-000-0000	Web Based Access License	21,365	22,000	0
2600 - Operations and Maintenance of Plant Services				
170-2620-643048-000-030-000-00-000-0000	Network Wiring Installation	110,266	100,000	0
2830 - Personnel/Human Resource Services				
170-2830-653038-000-030-000-00-000-0000	Web Based Access License	33,784	65,000	60,000
170-2830-661510-000-030-000-00-000-0000	Technology Related Supplies	1,792	500	100

Terrebonne Parish School Board
 1 Cent Sales Tax Fund Budget
 Technology - Program 030
 Fiscal Year 2020/2021

Account Number	Account Description	Actual 2018/2019	Revised Budget 2019/2020	Budget 2020/2021
2840 - Administrative Technology Services				
170-2840-634018-000-030-000-00-000-0000	System Software Maintenance	9,696	10,000	10,000
170-2840-634019-000-030-000-00-000-0000	Application Software Maintenance	279,489	270,000	283,000
170-2840-643047-000-030-000-00-000-0000	Hardware Maintenance	5,340	7,800	7,800
170-2840-661510-000-030-000-00-000-0000	Technology Related Supplies	21,329	20,000	15,000
2845 - Network Support				
170-2845-634004-000-030-000-00-000-0000	Installation/Support Fees	0	1,000	1,000
170-2845-634005-000-030-000-00-000-0000	Technical Training Services	0	3,550	4,200
170-2845-643018-000-030-000-00-000-0000	Equipment Repair Service	0	6,000	2,000
170-2845-643047-000-030-000-00-000-0000	Hardware Maintenance	146,560	155,000	130,000
170-2845-653038-000-030-000-00-000-0000	Web Based Access License	13,365	10,000	10,000
170-2845-653054-000-030-000-00-000-0000	Subscription Access Fee	0	2,100	2,000
170-2845-661510-000-030-000-00-000-0000	Technology Related Supplies	19,342	60,000	20,000
170-2845-673410-000-030-000-00-000-0000	Equipment-Technology Hardware	77,626	0	0
Total Technology		\$2,271,063	\$2,241,752	\$835,225

Terrebonne Parish School Board
 1 Cent Sales Tax Fund Budget
 Capital Projects - Program 060
 Fiscal Year 2020/2021

Account Number	Account Description	Actual 2018/2019	Revised Budget 2019/2020	Budget 2020/2021
2310 - Board of Education Services				
170-2310-631438-000-060-000-00-000-0000	Sales Tax Collection Fees	\$13,471	\$13,500	\$12,150
170-2310-633310-000-060-000-00-000-0000	Financial Audit Fees	543	0	0
170-2310-681028-000-060-000-00-000-0000	Dues and Fees	3,225	3,225	3,225
5100 - Debt Service				
170-5100-683222-000-060-000-00-000-0000	Interest Expense on Debt	134,582	139,395	130,763
5200 - Fund Transfers				
170-5200-693240-000-060-000-00-000-0000	Sinking Fund Transfer	2,115,949	2,169,672	2,755,196
Total Capital Projects		\$2,267,770	\$2,325,792	\$2,901,334

½ Cent Sales Tax Fund



THE 1/2 CENT SALES TAX FUND BUDGET

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**Terrebonne Parish School Board
1/2 Cent Sales Tax Fund (2014)
Fiscal Year 2020/2021**

	2020/2021 Original Budget
Revenues	
Local - Sales Tax	\$10,443,229
- Interest	<u>90,000</u>
Total Revenues	10,533,229
Expenditures	
Salaries	7,054,650
Employee Benefits	1,945,905
Purchased Services	<u>76,823</u>
Total Expenditures	9,077,378
Other Financing Sources (Uses)	
Other Financing Uses	<u>(1,500,000)</u>
Total Other Financing Sources (Uses)	(1,500,000)
Net Change in Fund Balance	(44,149)
Fund Balance	
Beginning Fund Balance	5,983,386
Ending Fund Balance	
Restricted, Salaries & Benefits	<u>\$5,939,237</u>

**Terrebonne Parish School Board
1/2 Cent Sales Tax Fund (2014)
Fiscal Year 2020/2021**

	2020/2021 Original Budget
<hr/>	
Revenues	
Local - Sales Tax	\$10,443,229
- Interest	<u>90,000</u>
Total Revenues	10,533,229
Expenditures	
Instructional	6,049,823
Instructional Support Services	2,647,969
Operation of Non-Instructional Services	<u>379,586</u>
Total Expenditures	9,077,378
Other Financing Sources (Uses)	
Other Financing Uses	<u>(1,500,000)</u>
Total Other Financing Sources (Uses)	(1,500,000)
Net Change in Fund Balance	(44,149)
Fund Balance	
Beginning Fund Balance	5,983,386
Ending Fund Balance	
Restricted, Salaries & Benefits	<u>\$5,939,237</u>

**Terrebonne Parish School Board
1/2 Cent Sales Tax Fund (2014)
Fiscal Year 2020/2021**

	Actual	Revised	Original
	<u>2018/2019</u>	<u>2019/2020</u>	<u>2020/2021</u>
Revenues			
Local - Sales Tax	\$10,924,764	\$11,229,279	\$10,443,229
- Interest	<u>81,356</u>	<u>90,000</u>	<u>90,000</u>
Total Revenues	11,006,120	11,319,279	10,533,229
Expenditures			
Salaries	6,911,312	8,745,929	7,054,650
Employee Benefits	1,954,503	2,417,048	1,945,905
Purchased Services	<u>82,360</u>	<u>82,370</u>	<u>76,823</u>
Total Expenditures	8,948,175	11,245,347	9,077,378
Other Financing Sources (Uses)			
Other Uses of Funds	<u>0</u>	<u>0</u>	<u>(1,500,000)</u>
Total Other Financing Sources (Uses)	0	0	(1,500,000)
Net Change in Fund Balance	2,057,945	73,932	(44,149)
Fund Balance			
Beginning Fund Balance	3,851,509	5,909,454	5,983,386
Ending Fund Balance			
Restricted, Salaries & Benefits	<u>\$5,909,454</u>	<u>\$5,983,386</u>	<u>\$5,939,237</u>

Terrebonne Parish School Board
Houma, LA

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

	<u>Actual 2016/2017</u>	<u>Actual 2017/2018</u>	<u>Actual 2018/2019</u>	<u>Revised Budget 2019/2020</u>	<u>Original Budget 2020/2021</u>	<u>Projected Budget 2021/2022</u>	<u>Projected Budget 2022/2023</u>	<u>Projected Budget 2023/2024</u>
Revenue								
Local Sources	\$10,211,535	\$10,713,160	\$11,006,120	\$11,319,279	\$10,533,229	\$10,663,982	\$10,744,262	\$11,006,562
Total Revenues	10,211,535	10,713,160	11,006,120	11,319,279	10,533,229	10,663,982	10,744,262	11,006,562
Expenditures								
Salaries	7,201,207	6,979,516	6,911,312	8,745,929	7,054,650	7,114,139	7,117,696	8,921,255
Employee Benefits	1,945,378	1,953,477	1,954,503	2,417,048	1,945,905	2,010,547	2,011,554	2,516,559
Purchased Services	<u>93,279</u>	<u>80,616</u>	<u>82,360</u>	<u>82,370</u>	<u>76,823</u>	<u>87,500</u>	<u>92,440</u>	<u>91,500</u>
Total Expenditures	9,239,864	9,013,609	8,948,175	11,245,347	9,077,378	9,212,186	9,221,690	11,529,314
Other Uses of Funds	<u>(2,000,000)</u>	<u>(1,000,000)</u>	<u>0</u>	<u>0</u>	<u>(1,500,000)</u>	<u>(1,500,000)</u>	<u>(1,000,000)</u>	<u>(1,000,000)</u>
Total Other Sources (Uses)	(2,000,000)	(1,000,000)	0	0	(1,500,000)	(1,500,000)	(1,000,000)	(1,000,000)
Net Change in Fund Balance	(1,028,329)	699,551	2,057,945	73,932	(44,149)	(48,204)	522,572	(1,522,752)
Fund Balance								
Beginning	4,180,287	3,151,958	3,851,509	5,909,454	5,983,386	5,939,237	5,891,033	6,413,605
Ending Fund Balance								
Restricted	<u>3,151,958</u>	<u>3,851,509</u>	<u>5,909,454</u>	<u>5,983,386</u>	<u>5,939,237</u>	<u>5,891,033</u>	<u>6,413,605</u>	<u>4,890,853</u>
Total Ending Fund Balance	<u>\$3,151,958</u>	<u>\$3,851,509</u>	<u>\$5,909,454</u>	<u>\$5,983,386</u>	<u>\$5,939,237</u>	<u>\$5,891,033</u>	<u>\$6,413,605</u>	<u>\$4,890,853</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 2020/2021

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 2020/2021

Account Number	Account Description	Actual 2018/2019	Revised Budget 2019/2020	Budget 2020/2021
1100 - Regular Programs				
180-1105-611205-000-000-000-000-0000	Kindergarten Teacher	\$228,833	\$292,608	\$236,000
180-1110-611208-000-000-000-000-0000	Elementary Teacher (1-8)	1,915,133	2,421,011	1,936,000
180-1110-611224-000-000-000-000-0000	Elementary Computer Lab Teacher	103,656	120,232	100,000
180-1110-611248-000-000-000-000-0000	Instructional Interventionist	4,000	5,000	4,000
180-1110-611249-000-000-000-000-0000	Intervention Content Leader	0	20,000	12,000
180-1110-611252-000-000-000-000-0000	Focus Teacher	3,798	0	0
180-1110-612901-000-000-000-000-0000	Forecast Adjustment	0	(36,000)	(30,720)
180-1110-614001-000-000-000-000-0000	Sabbatical Leave	0	1,300	1,300
180-1130-611231-000-000-000-000-0000	Secondary Teacher	640,249	800,215	632,000
180-1130-611234-000-000-000-000-0000	Secondary Computer Lab Teacher	8,000	15,000	8,000
180-1130-611501-000-000-000-000-0000	Paraprofessional	7,727	10,000	8,000
180-11xx-622500-000-000-000-000-0000	Medicare Part A Expense	41,959	50,552	40,399
180-11xx-623101-000-000-000-000-0000	Teachers' Retirement	754,299	923,767	737,626
180-11xx-623903-000-000-000-000-0000	Optional Retirement Expense	4,333	4,259	2,240
180-11xx-623905-000-000-000-000-0000	LA State Empl Rtmt-LASERS	1,516	1,628	0
180-11xx-626001-000-000-000-000-0000	Workers' Compensation Insurance	11,561	14,532	11,708
1200 - Special Education				
180-1210-612901-000-000-000-000-0000	Forecast Adjustment	0	(16,500)	(14,080)
180-1211-611241-000-000-000-000-0000	Special Education Teacher	167,868	208,684	160,000
180-1211-611241-012-000-000-000-0000	Special Education Teacher-ESS	4,000	5,000	4,000
180-1211-611241-048-000-000-000-0000	Special Education Teacher-JJC	4,000	5,000	4,000
180-1211-611243-000-000-000-000-0000	Homebound Teacher	12,000	15,000	12,000
180-1211-611501-000-000-000-000-0000	Paraprofessional	174,158	264,891	214,000
180-1211-611501-012-000-000-000-0000	Paraprofessional-ESS	4,000	5,000	4,000
180-1212-611240-000-000-000-000-0000	Special Education Support Teacher	318,873	417,294	340,000
180-1212-611240-012-000-000-000-0000	Special Education Support Teacher-ESS	4,000	5,000	4,000
180-1214-611242-000-000-000-000-0000	Adaptive Physical Education Teacher	24,026	30,000	24,000
180-1216-611245-000-000-000-000-0000	Early Steps Teacher	4,000	5,000	8,000
180-1216-611247-000-000-000-000-0000	Special Ed Non-Cat Preschool Teacher	53,015	85,000	72,000
180-1216-611505-000-000-000-000-0000	Special Ed Non-Cat Preschool Para	16,000	30,000	26,000
180-1220-611281-000-000-000-000-0000	Gifted Teacher	79,049	105,000	88,000
180-1220-611283-000-000-000-000-0000	Talented Teacher	11,801	20,000	16,000
180-12xx-622500-xxx-000-000-000-0000	Medicare Part A Expense	12,413	16,129	13,047

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180-12xx-623101-xxx-000-000-00-000-0000	Teachers' Retirement	222,689	295,035	237,936
180-12xx-623300-xxx-000-000-00-000-0000	LA School Empl Rtmt-LSERS	3,355	5,102	3,457
180-12xx-623903-xxx-000-000-00-000-0000	Optional Retirement Expense	0	1,420	1,120
180-12xx-623905-xxx-000-000-00-000-0000	LA State Empl Rtmt-LASERS	1,516	2,035	1,604
180-12xx-626001-xxx-000-000-00-000-0000	Workers' Compensation Insurance	3,504	4,779	3,905
1300 - Career and Technical Education Programs				
180-1340-611235-000-000-000-00-000-0000	Family and Consumer Science Teacher	29,823	40,000	32,000
180-1360-611237-000-000-000-00-000-0000	Business & Administration Teacher	51,255	60,000	48,000
180-1370-611239-000-000-000-00-000-0000	Health Science Teacher	15,632	20,000	16,000
180-1390-611238-000-000-000-00-000-0000	Other Career & Technical Teacher	63,916	80,000	64,000
180-1390-611501-000-000-000-00-000-0000	Paraprofessional	5,867	7,500	6,000
180-13xx-622500-000-000-000-00-000-0000	Medicare Part A Expense	2,355	2,850	2,253
180-13xx-623101-000-000-000-00-000-0000	Teachers' Retirement	42,390	50,103	39,732
180-13xx-623300-000-000-000-00-000-0000	LA School Empl Rtmt-LSERS	0	1,313	1,148
180-13xx-623905-000-000-000-00-000-0000	LA State Empl Rtmt-LASERS	1,516	2,034	1,604
180-13xx-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	797	1,386	664
1400 - Other Instructional Programs				
180-1410-611266-000-000-000-00-000-0000	Secondary-Instrumental/Vocal Teacher	47,513	58,507	52,000
180-1410-611267-000-000-000-00-000-0000	Elementary-Instrumental Music Teacher	44,023	55,000	44,000
180-1410-614001-000-000-000-00-000-0000	Sabbatical Leave	1,232	3,106	0
180-1480-611262-012-000-000-00-000-0000	Alternative Program Teacher-ESS	37,615	55,112	44,000
180-1480-611262-048-000-000-00-000-0000	Alternative Program Teacher-JJC	8,000	10,000	8,000
180-1480-611264-000-000-000-00-000-0000	In-School Intervention Teacher	18,413	26,403	24,000
180-1480-611264-012-000-000-00-000-0000	In-School Intervention Teacher-ESS	4,063	5,000	4,000
180-1480-611501-000-000-000-00-000-0000	Paraprofessional	1,972	2,500	2,000
180-1480-611501-048-000-000-00-000-0000	Paraprofessional-JJC	1,989	2,500	2,000
180-1490-611272-000-000-000-00-000-0000	JAG Teacher	12,118	15,000	12,000
180-14xx-622500-xxx-000-000-00-000-0000	Medicare Part A Expense	2,564	3,135	2,636
180-14xx-623101-xxx-000-000-00-000-0000	Teachers' Retirement	46,394	55,599	46,841
180-14xx-626001-xxx-000-000-00-000-0000	Workers' Compensation Insurance	733	895	758
1500 - Special Programs				
180-1510-611205-000-000-000-00-000-0000	Kindergarten Teacher	4,000	0	0

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180-1510-611208-000-000-000-000-0000	Elementary Teacher (1-8)	50,236	57,396	48,000
180-1510-611248-000-000-000-000-0000	Instructional Interventionist	44,487	17,378	8,000
180-1510-611249-000-000-000-000-0000	Intervention Content Leader	0	35,000	124,000
180-1510-611501-000-000-000-000-0000	Paraprofessional	34,783	45,321	36,000
180-1520-611255-000-000-000-000-0000	EL Teacher	15,988	20,000	20,000
180-1520-611257-000-000-000-000-0000	EL Interpreter	8,000	10,000	8,000
180-1520-611501-000-000-000-000-0000	Paraprofessional	4,000	5,000	4,000
180-1530-611271-000-000-000-000-0000	Pre-Kindergarten Teacher	186,273	225,000	180,000
180-1530-611501-000-000-000-000-0000	Paraprofessional	90,297	113,539	90,000
180-15xx-622500-000-000-000-000-0000	Medicare Part A Expense	6,214	7,040	6,870
180-15xx-623101-000-000-000-000-0000	Teachers' Retirement	114,134	126,597	124,889
180-15xx-623905-000-000-000-000-0000	LA State Empl Rtmt-LASERS	860	3,054	2,406
180-15xx-626001-000-000-000-000-0000	Workers' Compensation Insurance	1,752	2,106	2,073
1600 - Adult Education and Literacy Programs				
180-1600-611284-000-000-000-000-0000	Adult Education Teacher	7,990	10,000	8,000
180-1600-611501-000-000-000-000-0000	Paraprofessional	8,000	10,000	8,000
180-1600-622500-000-000-000-000-0000	Medicare Part A	232	273	215
180-1600-623101-000-000-000-000-0000	Teachers' Retirement	4,269	5,201	4,128
180-1600-626001-000-000-000-000-0000	Workers' Compensation Insurance	64	80	64
2100 - Support Services				
180-2111-611116-000-000-000-000-0000	Supervisor-Child Welfare	8,046	10,000	8,000
180-2111-611401-000-000-000-000-0000	Clerical/Secretarial	4,000	5,000	4,000
180-2122-611305-000-000-000-000-0000	Guidance Counselor	151,702	190,000	152,000
180-2122-611327-000-000-000-000-0000	Behavior Interventionist	7,808	10,000	8,000
180-2122-611409-000-000-000-000-0000	Guidance Secretary	11,985	15,779	12,000
180-2131-611144-000-000-000-000-0000	Coordinator-Nurse	4,355	5,000	4,000
180-2134-611601-000-000-000-000-0000	Nursing Assistant	9,978	13,212	12,000
180-2134-611841-000-000-000-000-0000	Health Nurse	43,726	70,000	60,000
180-2140-611401-000-000-000-000-0000	Clerical/Secretarial	3,946	5,000	4,000
180-2140-611425-000-000-000-000-0000	Microfilm Clerk	1,925	2,500	2,000
180-2142-611325-000-000-000-000-0000	Psychologist	42,573	60,000	48,000
180-2145-611331-000-000-000-000-0000	Educational Diagnostician	33,805	40,000	32,000
180-2145-611339-000-000-000-000-0000	Coordinator-Pupil Appraisal	4,000	5,000	4,000

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180-2149-611323-000-000-000-000-0000	Social Worker	26,352	30,000	24,000
180-2149-611323-012-000-000-00-000-0000	Social Worker-ESS	4,000	5,000	4,000
180-2152-611301-000-000-000-00-000-0000	Speech Therapist/Pathologist	51,218	64,317	60,000
180-2152-611303-000-000-000-00-000-0000	Speech Therapist Assistant	42,042	55,000	36,000
180-2152-611329-000-000-000-00-000-0000	Qual Exam/Speech Pathologist	19,583	25,000	16,000
180-2152-611338-000-000-000-00-000-0000	Speech Therapy Coordinator	0	0	4,000
180-2153-611337-000-000-000-00-000-0000	Audiologist	4,000	5,000	4,000
180-2154-611903-000-000-000-00-000-0000	Special Education Interpreter	5,819	7,500	6,000
180-2161-611321-000-000-000-00-000-0000	Occupational Therapist	7,809	10,000	8,000
180-2170-611335-000-000-000-00-000-0000	Assistive Technologist	4,000	5,000	4,000
180-2180-611371-000-000-000-00-000-0000	Project Itinerant Liaison	4,000	5,000	4,000
180-2180-611509-000-000-000-00-000-0000	Migrant Advocate	2,000	2,500	2,000
180-2180-611821-000-000-000-00-000-0000	Migrant Recruiter	3,998	5,000	4,000
180-2180-611822-000-000-000-00-000-0000	Coordinator-Support Service	3,186	5,000	4,000
180-2190-611355-000-000-000-00-000-0000	Instructional Technology Specialist	4,000	5,000	4,000
180-21xx-622500-xxx-000-000-00-000-0000	Medicare Part A Expense	7,331	9,225	7,355
180-21xx-623101-xxx-000-000-00-000-0000	Teachers' Retirement	125,778	155,997	125,881
180-21xx-623905-000-000-000-00-000-0000	LA State Empl Rtmt-LASERS	1,512	2,034	1,604
180-21xx-626001-xxx-000-000-00-000-0000	Workers' Compensation Insurance	2,020	2,629	2,120
2200 - Instructional Staff Services				
180-2211-611111-000-000-000-00-000-0000	Supervisor-Regular Programs	9,078	10,000	8,000
180-2211-611138-000-000-000-00-000-0000	District Assessment/Accountability Adm	4,000	5,000	4,000
180-2211-611401-000-000-000-00-000-0000	Clerical/Secretarial	4,000	5,000	4,000
180-2212-611112-000-000-000-00-000-0000	Supervisor-Special Education	4,000	5,000	4,000
180-2212-611363-000-000-000-00-000-0000	Coordinator-Special Area	8,000	10,000	8,000
180-2212-611373-000-000-000-00-000-0000	Facilitator-Special Area	23,977	35,000	28,000
180-2212-611401-000-000-000-00-000-0000	Clerical/Secretarial	5,908	7,500	6,000
180-2214-611113-000-000-000-00-000-0000	Supervisor-Federal Programs	4,000	5,000	4,000
180-2214-611129-000-000-000-00-000-0000	Turnaround Specialist	4,000	5,000	4,000
180-2214-611349-000-000-000-00-000-0000	Reading Consultant	4,000	5,000	4,000
180-2214-611362-000-000-000-00-000-0000	Administrative Intern	7,968	5,000	4,000
180-2214-611363-000-000-000-00-000-0000	Coordinator-Special Area	3,998	5,000	4,000
180-2214-611367-000-000-000-00-000-0000	Coordinator-Staff Development	4,000	5,000	4,000
180-2214-611369-000-000-000-00-000-0000	Coordinator-Early Childhood	8,000	10,000	8,000

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180-2214-611401-000-000-000-000-0000	Clerical/Secretarial	8,237	10,000	12,000
180-2214-611822-000-000-000-000-000-0000	Coordinator-Support Service	4,000	5,000	4,000
180-2216-611363-000-000-000-000-000-0000	Coordinator-Special Area	4,000	5,000	4,000
180-2220-611347-000-000-000-000-000-0000	Curriculum Specialist	15,265	20,000	16,000
180-2220-611348-000-000-000-000-000-0000	ELA Content Leader	0	5,000	4,000
180-2220-611350-000-000-000-000-000-0000	Math Content Leader	0	5,000	4,000
180-2220-611352-000-000-000-000-000-0000	STEM Coordinator	4,000	5,000	4,000
180-2220-611353-000-000-000-000-000-0000	Master Teacher	23,884	30,000	24,000
180-2220-611354-000-000-000-000-000-0000	Lead Teacher	12,000	20,000	8,000
180-2220-611357-000-000-000-000-000-0000	Instructional Coach	99,926	100,000	0
180-2252-611287-000-000-000-000-000-0000	Elementary Librarian	94,332	115,000	96,000
180-2252-611288-000-000-000-000-000-0000	Secondary Librarian	27,977	35,000	24,000
180-2259-611423-000-000-000-000-000-0000	Media Center Clerk	1,958	2,500	2,000
180-2290-611361-000-000-000-000-000-0000	Facilitator-Education Technology	4,000	5,000	4,000
180-2290-611363-000-000-000-000-000-0000	Coordinator-Special Area	5,328	5,000	4,000
180-2290-611377-000-000-000-000-000-0000	Federal Programs Grant Liaison	4,000	5,000	4,000
180-22xx-622500-000-000-000-000-000-0000	Medicare Part A Expense	5,679	6,593	4,064
180-22xx-623101-000-000-000-000-000-0000	Teachers' Retirement	100,465	122,518	76,376
180-22xx-623903-000-000-000-000-000-0000	Optional Retirement Expense	1,120	1,419	1,120
180-22xx-626001-000-000-000-000-000-0000	Workers' Compensation Insurance	1,612	1,965	1,232
2300 - General Administration				
180-2310-631438-000-000-000-000-000-0000	Sales Tax Collection Fees	79,240	79,250	73,703
180-2310-633310-000-000-000-000-000-0000	Financial Audit Fees	3,120	3,120	3,120
180-2312-611429-000-000-000-000-000-0000	Reception/Switchboard Operator	1,993	2,500	2,000
180-2312-611431-000-000-000-000-000-0000	Executive Assistant	4,028	5,000	4,000
180-2321-611421-000-000-000-000-000-0000	Executive Secretary	2,000	2,500	2,000
180-2324-611103-000-000-000-000-000-0000	Assistant Superintendent	4,000	5,000	4,000
180-2324-611417-000-000-000-000-000-0000	Assistant Superintendent Secretary	2,000	2,500	2,000
180-23xx-622500-000-000-000-000-000-0000	Medicare Part A Expense	145	171	136
180-23xx-623101-000-000-000-000-000-0000	Teachers' Retirement	3,744	4,550	3,620
180-23xx-626001-000-000-000-000-000-0000	Workers' Compensation Insurance	56	70	56

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2400 - School Administration				
180-2410-611141-000-000-000-000-0000	Principal	137,458	176,547	132,000
180-2410-611141-012-000-000-00-000-0000	Principal-ESS	4,000	5,000	4,000
180-2410-611405-000-000-000-00-000-0000	School Clerical 12 Months	10,083	11,595	10,000
180-2410-611407-000-000-000-00-000-0000	School Clerical Non-12 Months	75,386	95,372	76,000
180-2410-611407-012-000-000-00-000-0000	School Clerical Non-12 Months-ESS	2,000	2,500	2,000
180-2410-614001-000-000-000-00-000-0000	Sabbatical Leave	0	2,671	1,350
180-2420-611142-000-000-000-00-000-0000	Assistant Principal	137,292	172,068	144,000
180-24xx-622500-xxx-000-000-00-000-0000	Medicare Part A Expense	5,309	6,413	4,999
180-24xx-623101-xxx-000-000-00-000-0000	Teachers' Retirement	92,925	109,697	86,286
180-24xx-626001-xxx-000-000-00-000-0000	Workers' Compensation Insurance	1,464	1,858	1,468
2500 - Business Services				
180-2511-611105-000-000-000-00-000-0000	Chief Financial Officer	4,000	5,000	4,000
180-2511-611133-000-000-000-00-000-0000	Chief Accountant	5,786	8,819	4,000
180-2511-611401-000-000-000-00-000-0000	Clerical/Secretarial	2,000	2,500	2,000
180-2514-611411-000-000-000-00-000-0000	Payroll Clerk	1,823	2,500	2,000
180-2514-611803-000-000-000-00-000-0000	Payroll Manager	4,000	5,000	4,000
180-2514-611805-000-000-000-00-000-0000	Accountant	6,068	10,000	8,000
180-2515-611413-000-000-000-00-000-0000	Accounting Clerk	4,000	5,000	4,000
180-2515-611805-000-000-000-00-000-0000	Accountant	17,732	21,575	20,000
180-2520-611124-000-000-000-00-000-0000	Purchasing Agent	4,000	5,000	4,000
180-2520-611819-000-000-000-00-000-0000	Buyer	3,561	5,000	4,000
180-2530-611151-000-000-000-00-000-0000	Warehouse Manager	2,000	2,500	2,000
180-2530-611607-000-000-000-00-000-0000	Warehouseman/Commodity Clerk	3,927	5,000	4,000
180-2530-611631-000-000-000-00-000-0000	Driver/General Laborer	4,022	5,000	4,000
180-2540-611401-000-000-000-00-000-0000	Clerical/Secretarial	1,941	2,500	2,000
180-2590-611125-000-000-000-00-000-0000	Risk Manager	4,000	5,000	4,000
180-2590-611401-000-000-000-00-000-0000	Clerical/Secretarial	4,219	5,000	4,000
180-25xx-622500-000-000-000-00-000-0000	Medicare Part A Expense	944	1,198	985
180-25xx-623101-000-000-000-00-000-0000	Teachers' Retirement	14,720	17,570	14,432
180-25xx-623300-000-000-000-00-000-0000	LA School Empl Rtmt-LSERS	2,772	3,675	2,870
180-25xx-623905-000-000-000-00-000-0000	LA State Empl Rtmt-LASERS	745	2,035	1,607
180-25xx-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	581	733	594

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2600 - Operations and Maintenance of Plant Services				
180-2610-611131-000-000-000-000-0000	Plant Operations Manager	4,502	5,000	4,000
180-2610-611401-000-000-000-000-0000	Clerical/Secretarial	4,023	6,124	4,000
180-2620-611611-000-000-000-000-0000	General Maintenance Technician	15,401	20,636	22,000
180-2620-611621-000-000-000-000-0000	Custodian Non-12 Months	7,927	7,500	6,000
180-2620-611623-000-000-000-000-0000	Building Manager and Custodian	199,919	260,500	210,000
180-2620-611623-012-000-000-000-0000	Building Manager and Custodian-ESS	1,746	2,500	2,000
180-2620-611701-000-000-000-000-0000	General Maintenance Leaderman	2,000	2,500	2,000
180-2620-611705-000-000-000-000-0000	Carpenter	11,412	13,278	12,000
180-2620-611707-000-000-000-000-0000	Roofer	4,000	3,444	4,000
180-2620-611709-000-000-000-000-0000	Mason	1,979	2,500	2,000
180-2620-611711-000-000-000-000-0000	Plumber	2,409	3,686	4,000
180-2620-611713-000-000-000-000-0000	HVAC Technician	7,156	10,697	14,000
180-2620-611717-000-000-000-000-0000	Electrician	2,787	4,330	4,000
180-2620-612901-000-000-000-000-0000	Forecast Adjustment	0	(12,750)	(10,880)
180-2630-611719-000-000-000-000-0000	Grounds Care Personnel	2,000	734	0
180-26xx-622500-000-000-000-000-0000	Medicare Part A Expense	3,880	4,768	4,029
180-26xx-623101-000-000-000-000-0000	Teachers' Retirement	1,074	1,472	1,030
180-26xx-623300-000-000-000-000-0000	LA School Empl Rtmt-LSERS	69,789	93,648	78,065
180-26xx-626001-000-000-000-000-0000	Workers' Compensation Insurance	8,607	10,993	9,354
2700 - Student Transportation Services				
180-2710-611121-000-000-000-000-0000	Supervisor-Transportation	4,000	5,000	4,000
180-2710-611401-000-000-000-000-0000	Clerical/Secretarial	2,651	2,500	2,000
180-2710-611704-000-000-000-000-0000	Dispatcher Fleet Operations	2,000	2,314	2,000
180-2710-611721-000-000-000-000-0000	Coordinator Fleet Operations	2,005	2,500	2,000
180-2721-611633-000-000-000-000-0000	Transportation Driver	38,690	49,500	40,000
180-2721-611635-000-000-000-000-0000	Regular Education Bus Driver	229,154	295,135	250,000
180-2721-612901-000-000-000-000-0000	Forecast Adjustment	0	(9,750)	(8,320)
180-2731-611637-000-000-000-000-0000	Special Education Bus Driver	37,062	47,500	38,000
180-2732-611541-000-000-000-000-0000	Special Education Bus Attendant	37,659	45,735	38,000
180-27xx-622500-000-000-000-000-0000	Medicare Part A Expense	5,125	6,029	5,087
180-27xx-623300-000-000-000-000-0000	LA School Empl Rtmt-LSERS	95,457	124,579	103,334
180-27xx-623905-000-000-000-000-0000	LA State Empl Rtmt-LASERS	758	1,018	802
180-27xx-626001-000-000-000-000-0000	Workers' Compensation Insurance	17,037	21,390	18,228

Terrebonne Parish School Board
1/2 Cent Sales Tax Fund Budget
Salaries and Benefits
Fiscal Year 2020/2021

Account Number	Account Description	Actual 2018/2019	Revised Budget 2019/2020	Budget 2020/2021
2800 - Central Services				
180-2821-611823-000-000-000-000-0000	Public Information Officer	4,000	5,000	4,000
180-2831-611117-000-000-000-00-000-0000	Supervisor-Personnel	4,000	5,000	4,000
180-2833-611401-000-000-000-00-000-0000	Clerical/Secretarial	10,485	12,500	10,000
180-2841-611123-000-000-000-00-000-0000	Data Processing Manager	4,000	5,000	4,000
180-2843-611813-000-000-000-00-000-0000	Data Processing Programmer	8,163	10,000	8,000
180-2845-611136-000-000-000-00-000-0000	Network System Administrator	4,000	5,000	4,000
180-2845-611401-000-000-000-00-000-0000	Clerical/Secretarial	2,000	2,500	2,000
180-2845-611809-000-000-000-00-000-0000	Network System Engineer	4,000	5,000	4,000
180-2845-611811-000-000-000-00-000-0000	Technical Support Specialist	12,000	15,000	12,000
180-28xx-622500-000-000-000-00-000-0000	Medicare Part A Expense	705	877	658
180-28xx-623101-000-000-000-00-000-0000	Teachers' Retirement	14,057	16,627	13,396
180-28xx-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	210	256	208
3000 - Operation of Non-Instructional Services				
180-3111-611119-000-000-000-00-000-0000	Supervisor-Child Nutrition	4,000	5,000	4,000
180-3111-611401-000-000-000-00-000-0000	Clerical/Secretarial	2,000	2,500	2,000
180-3111-611413-000-000-000-00-000-0000	Accounting Clerk	2,000	2,500	2,000
180-3111-611813-000-000-000-00-000-0000	Data Processing Programmer	4,000	5,000	4,000
180-3112-611155-000-000-000-00-000-0000	Ambulatory CNP Manager	4,000	5,000	4,000
180-3120-611604-000-000-000-00-000-0000	Cafeteria Worker	184,580	234,624	194,000
180-3120-611631-000-000-000-00-000-0000	Driver/General Laborer	3,887	3,458	4,000
180-3121-611156-000-000-000-00-000-0000	Cafeteria Manager	43,589	55,142	42,000
180-3122-611157-000-000-000-00-000-0000	Assistant Cafeteria Manager	16,182	16,007	14,000
180-3122-611158-000-000-000-00-000-0000	Satellite School Facilitator	21,262	28,133	24,000
180-31xx-622500-000-000-000-00-000-0000	Medicare Part A Expense	4,084	4,759	3,906
180-31xx-623101-000-000-000-00-000-0000	Teachers' Retirement	71,597	85,056	69,575
180-31xx-623103-000-000-000-00-000-0000	Teachers' Retirement-Plan A	1,068	1,300	1,040
180-31xx-623300-000-000-000-00-000-0000	LA School Empl Rtmt-LSERS	1,648	1,777	1,722
180-31xx-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	9,064	11,245	9,343
5000 - Debt Service and Other Uses of Funds				
180-5200-693238-000-000-000-00-000-0000	Support Transfer to Group Insurance	0	0	1,500,000
Total Salaries and Benefits		\$8,948,175	\$11,245,347	\$10,577,378

3/4 Cent Sales Tax Fund



THE 3/4 CENT SALES TAX FUND BUDGET

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**Terrebonne Parish School Board
3/4 Cent Sales Tax Fund (1976)
Fiscal Year 2020/2021**

	2020/2021 Original Budget
Revenues	
Local - Sales Tax	\$15,719,252
- Interest	<u>45,000</u>
Total Revenues	15,764,252
Expenditures	
Instructional	3,635,185
Instructional Support Services	<u>121,593</u>
Total Expenditures	3,756,778
Other Financing Uses	
Other Uses of Funds	<u>(12,523,127)</u>
Total Other Financing Uses	(12,523,127)
Net Change in Fund Balance	(515,653)
Fund Balance	
Beginning Fund Balance	3,086,181
Ending Fund Balance	
Restricted, Instructional Programs	2,273,733
Committed, Band Uniforms	<u>296,795</u>
Total Ending Fund Balance	<u>\$2,570,528</u>

**Terrebonne Parish School Board
3/4 Cent Sales Tax Fund (1976)
Fiscal Year 2020/2021**

	2020/2021 Original Budget
Revenues	
Local - Sales Tax	\$15,719,252
- Interest	<u>45,000</u>
Total Revenues	15,764,252
Expenditures	
Purchased Services	1,484,097
Supplies	2,257,181
Debt Service & Miscellaneous	<u>15,500</u>
Total Expenditures	3,756,778
Other Financing Uses	
Other Uses of Funds	<u>(12,523,127)</u>
Total Other Financing Uses	(12,523,127)
Net Change in Fund Balance	(515,653)
Fund Balance	
Beginning Fund Balance	3,086,181
Ending Fund Balance	
Restricted, Instructional Programs	2,273,733
Committed, Band Uniforms	<u>296,795</u>
Total Ending Fund Balance	<u>\$2,570,528</u>

**Terrebonne Parish School Board
3/4 Cent Sales Tax Fund (1976)
Fiscal Year 2020/2021**

	Actual	Revised	Original
	<u>2018/2019</u>	<u>2019/2020</u>	<u>2020/2021</u>
Revenues			
Local - Sales Tax	\$16,458,605	\$16,902,422	\$15,719,252
- Interest	<u>78,008</u>	<u>45,000</u>	<u>45,000</u>
Total Revenues	16,536,613	16,947,422	15,764,252
Expenditures			
Instructional	2,239,300	3,482,659	3,635,185
General Administration	<u>123,769</u>	<u>130,384</u>	<u>121,593</u>
Total Expenditures	2,363,069	3,613,043	3,756,778
Other Financing Sources (Uses)			
Other Uses of Funds	<u>(13,149,298)</u>	<u>(13,462,631)</u>	<u>(12,523,127)</u>
Total Other Financing Sources (Uses)	(13,149,298)	(13,462,631)	(12,523,127)
Net Change in Fund Balance	1,024,246	(128,252)	(515,653)
Fund Balance			
Beginning Fund Balance	2,190,187	3,214,433	3,086,181
Ending Fund Balance			
Nonspendable	50,714	0	0
Restricted, Instructional Programs	2,926,924	2,819,386	2,273,733
Committed, Band Uniforms	<u>236,795</u>	<u>266,795</u>	<u>296,795</u>
Total Ending Fund Balance	<u>\$3,214,433</u>	<u>\$3,086,181</u>	<u>\$2,570,528</u>

TERREBONNE PARISH SCHOOL BOARD
3/4 Cent Sales Tax Fund (1976)
Fiscal Year 2020/2021

	50% Salaries & Benefits	30% Plant Operation & Maintenance	20% Instructional	Total
Revenues				
Local - Sales Tax	\$7,859,626	\$4,715,776	\$3,143,850	\$15,719,252
- Interest	45,000	0	0	45,000
Total Revenues	<u>7,904,626</u>	<u>4,715,776</u>	<u>3,143,850</u>	<u>15,764,252</u>
Expenditures				
Instructional	0	0	3,635,185	3,635,185
General Administration	60,797	36,478	24,318	121,593
Total	<u>60,797</u>	<u>36,478</u>	<u>3,659,503</u>	<u>3,756,778</u>
Other Financing Sources (Uses)				
Other Financing Uses				
Salaries & Benefits Transfer	(7,798,829)	0	0	(7,798,829)
Interest Transfer	(45,000)	0	0	(45,000)
Plant Operation & Maintenance Transfer	0	(4,679,298)	0	(4,679,298)
Total Other Financing Sources (Uses)	<u>(7,843,829)</u>	<u>(4,679,298)</u>	<u>0</u>	<u>(12,523,127)</u>
Net Change in Fund Balance	0	0	(515,653)	(515,653)
Fund Balance				
Beginning Fund Balance	0	0	3,086,181	3,086,181
Ending Fund Balance				
Restricted, Instructional Programs	0	0	2,273,733	2,273,733
Committed, Band Uniforms	0	0	296,795	296,795
Ending Fund Balance	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$2,570,528</u></u>	<u><u>\$2,570,528</u></u>

Terrebonne Parish School Board
Houma, LA

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

	<u>Actual</u> <u>2016/2017</u>	<u>Actual</u> <u>2017/2018</u>	<u>Actual</u> <u>2018/2019</u>	<u>Revised</u> <u>Budget</u> <u>2019/2020</u>	<u>Original</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>	<u>Projected</u> <u>Budget</u> <u>2023/2024</u>
Revenue								
Local Sources	\$ 15,760,048	\$ 16,253,805	\$ 16,536,613	\$ 16,947,422	\$ 15,764,252	\$ 15,822,549	\$ 15,984,310	\$ 16,073,468
Total Revenues	15,760,048	16,253,805	16,536,613	16,947,422	15,764,252	15,822,549	15,984,310	16,073,468
Expenditures								
Purchased Services	1,788,277	1,441,043	1,009,666	805,902	1,484,097	616,712	684,597	715,658
Supplies	1,166,930	1,080,287	1,344,403	2,791,641	2,257,181	2,112,425	2,247,653	2,377,421
Property	5,274	0	0	0	0	0	0	0
Debt Services and Miscellaneous	<u>24,535</u>	<u>10,800</u>	<u>9,000</u>	<u>15,500</u>	<u>15,500</u>	<u>12,600</u>	<u>15,700</u>	<u>15,700</u>
Total Expenditures	2,985,016	2,532,130	2,363,069	3,613,043	3,756,778	2,741,737	2,947,950	3,108,779
Other Sources of Funds	0	92,435	0	0	0	0	0	0
Other Uses of Funds	<u>(14,050,204)</u>	<u>(13,923,046)</u>	<u>(13,149,298)</u>	<u>(13,462,631)</u>	<u>(12,523,127)</u>	<u>(13,467,824)</u>	<u>(13,757,428)</u>	<u>(13,802,644)</u>
Total Other Sources (Uses)	(14,050,204)	(13,830,611)	(13,149,298)	(13,462,631)	(12,523,127)	(13,467,824)	(13,757,428)	(13,802,644)
Net Change in Fund Balance	(1,275,172)	(108,936)	1,024,246	(128,252)	(515,653)	(387,012)	(721,068)	(837,955)
Fund Balance								
Beginning	3,574,295	2,299,123	2,190,187	3,214,433	3,086,181	2,570,528	2,183,516	1,462,448
Ending Fund Balance								
Nonspendable	0	0	50,714	0	0			
Restricted	2,101,434	1,983,392	2,926,924	2,819,386	2,273,733	1,856,721	1,105,653	237,698
Committed	<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>	<u>386,795</u>
Total Ending Fund Balance	<u>\$ 2,299,123</u>	<u>\$ 2,190,187</u>	<u>\$ 3,214,433</u>	<u>\$ 3,086,181</u>	<u>\$ 2,570,528</u>	<u>\$ 2,183,516</u>	<u>\$ 1,462,448</u>	<u>\$ 624,493</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 2020/2021

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 2020/2021

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 per year 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 2020/2021

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 is 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
 Local Revenues
 Fiscal Year 2020/2021

Account Number	Account Description	Actual 2018/2019	Revised Budget 2019/2020	Budget 2020/2021
190-0000-511312-000-000-000-00-000-0000	3/4 Cent Sales Tax	\$16,458,605	\$16,902,422	\$15,719,252
190-0000-515100-000-000-000-00-000-0000	Earnings On Investment	1,295	0	0
190-0000-515101-000-000-000-00-000-0000	Interest Income	76,207	45,000	45,000
190-0000-515320-000-000-000-00-000-0000	Unrealized Gain/Loss on Investment	506	0	0
Total Local Revenues		\$16,536,613	\$16,947,422	\$15,764,252

Terrebonne Parish School Board
3/4 Cent Sales Tax Fund Budget
Current Year - Program 000
Fiscal Year 2020/2021

Account Number	Account Description	Actual 2018/2019	Revised Budget 2019/2020	Budget 2020/2021
1100 - Regular Programs				
190-1100-632018-000-000-260-00-000-0000	Instructional Services	\$3,240	\$3,240	\$3,240
190-1100-655022-000-000-000-00-000-0000	Printed Report Cards	6,546	7,174	7,174
190-1100-656005-000-000-000-00-000-0000	Test/Evaluation Fee	100,028	80,000	80,000
190-1100-656009-000-000-000-00-000-0000	Tuition Expense-Student	818	189	189
190-1100-656500-000-000-000-00-000-0000	Tuition-Other Agency Outside	0	54,240	54,240
190-1100-661005-000-000-000-00-000-0000	Instructional Materials	44,368	51,208	51,208
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	3,538	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	(2,431)	15,000	15,000
190-1100-661009-000-000-000-00-000-0000	Tuition Related Supplies	8,691	15,000	15,000
190-1100-661035-000-000-000-00-000-0000	Computer Furniture	0	55,213	55,213
190-1100-661037-000-000-000-00-000-0000	Classroom Furniture/Fixtures	68,685	70,000	70,000
190-1100-661037-035-000-930-00-000-0000	Classroom Furniture/Fixtures-SDN	261,625	250,000	0
190-1100-661040-000-000-000-00-000-0000	Testing Materials	15,797	20,000	20,000
1220 - Gifted and Talented				
190-1220-632032-000-000-000-00-000-0000	Talent Assessment Service	1,904	3,000	3,000
190-1220-661005-000-000-000-00-000-0000	Instructional Materials	650	15,050	15,050
190-1220-661005-000-000-073-00-000-0000	Instructional Materials	484	0	0
1300 - Career and Technical Education Programs				
190-1300-643018-000-000-000-00-000-0000	Equipment Repair Service	158	1,000	1,000
190-1300-643018-040-000-000-00-000-0000	Equipment Repair Service-TCT	2,297	2,500	2,500
190-1300-644234-040-000-000-00-000-0000	Equipment Rental-TCT	2,481	12,000	12,000
110-1300-653038-000-000-000-00-000-0000	Web Based Access License	32,043	0	0
190-1300-661005-040-000-000-00-000-0000	Instructional Materials-TCT	5,136	10,000	10,000
190-1300-661020-040-000-000-00-000-0000	Career/Technical Supplies-TCT	0	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

Terrebonne Parish School Board
3/4 Cent Sales Tax Fund Budget
Technology - Program 030
Fiscal Year 2020/2021

Account Number	Account Description	Actual 2018/2019	Revised Budget 2019/2020	Budget 2020/2021
1100 - Regular Programs				
190-1100-653038-000-030-000-00-000-0000	Web Based Access License	\$366,788	\$510,575	\$1,120,057
190-1100-653038-005-030-000-00-000-0000	Web Based Access License-HLB	600	0	0
190-1100-661510-000-030-000-00-000-0000	Technology Related Supplies	4,849	2,899	500,000
190-1100-661510-001-030-000-00-000-0000	Technology Related Supplies-ACD	1,886	28,606	14,180
190-1100-661510-002-030-000-00-000-0000	Technology Related Supplies-BBS	3,492	4,677	3,440
190-1100-661510-004-030-000-00-000-0000	Technology Related Supplies-BRG	3,198	16,845	9,100
190-1100-661510-005-030-000-00-000-0000	Technology Related Supplies-HLB	21,355	36,925	27,840
190-1100-661510-006-030-000-00-000-0000	Technology Related Supplies-BES	12,580	12,140	12,380
190-1100-661510-007-030-000-00-000-0000	Technology Related Supplies-CMS	2,220	11,060	6,180
190-1100-661510-008-030-000-00-000-0000	Technology Related Supplies-CBB	14,291	14,400	13,960
190-1100-661510-009-030-000-00-000-0000	Technology Related Supplies-DES	6,148	8,652	7,140
190-1100-661510-013-030-000-00-000-0000	Technology Related Supplies-EMHS	19,326	19,923	18,460
190-1100-661510-014-030-000-00-000-0000	Technology Related Supplies-ELY	2,916	0	0
190-1100-661510-015-030-000-00-000-0000	Technology Related Supplies-EVG	13,196	16,065	14,320
190-1100-661510-016-030-000-00-000-0000	Technology Related Supplies-GIB	3,686	3,461	3,200
190-1100-661510-017-030-000-00-000-0000	Technology Related Supplies-GCE	15,870	14,242	10,080
190-1100-661510-019-030-000-00-000-0000	Technology Related Supplies-HON	6,751	12,184	6,440
190-1100-661510-020-030-000-00-000-0000	Technology Related Supplies-HJH	25,804	16,041	14,080
190-1100-661510-021-030-000-00-000-0000	Technology Related Supplies-LAC	8,485	10,160	7,520
190-1100-661510-022-030-000-00-000-0000	Technology Related Supplies-LEG	2,367	12,184	6,600
190-1100-661510-023-030-000-00-000-0000	Technology Related Supplies-LIS	15,247	11,724	13,200
190-1100-661510-025-030-000-00-000-0000	Technology Related Supplies-MES	5,177	4,672	4,000
190-1100-661510-026-030-000-00-000-0000	Technology Related Supplies-MMS	10,483	12,357	11,860
190-1100-661510-027-030-000-00-000-0000	Technology Related Supplies-MUL	17,835	21,521	17,060
190-1100-661510-028-030-000-00-000-0000	Technology Related Supplies-OAK	0	37,457	14,900
190-1100-661510-029-030-000-00-000-0000	Technology Related Supplies-OKS	8,335	24,679	14,320
190-1100-661510-030-030-000-00-000-0000	Technology Related Supplies-PAC	2,042	3,215	2,240
190-1100-661510-033-030-000-00-000-0000	Technology Related Supplies-SCH	9,703	15,308	9,440
190-1100-661510-034-030-000-00-000-0000	Technology Related Supplies-STHS	20,630	18,730	19,000
190-1100-661510-035-030-000-00-000-0000	Technology Related Supplies-SDN	4,629	13,871	11,020
190-1100-661510-036-030-000-00-000-0000	Technology Related Supplies-THS	27,399	24,972	26,180
190-1100-661510-038-030-000-00-000-0000	Technology Related Supplies-ULC	20,048	1,119	9,480
190-1100-661510-039-030-000-00-000-0000	Technology Related Supplies-VES	0	25,657	8,080
190-1100-661510-044-030-000-00-000-0000	Technology Related Supplies-GCM	2,895	18,277	7,500

Terrebonne Parish School Board
 3/4 Cent Sales Tax Fund Budget
 Technology - Program 030
 Fiscal Year 2020/2021

Account Number	Account Description	Actual 2018/2019	Revised Budget 2019/2020	Budget 2020/2021
1210 - Special Education				
190-1210-661510-032-030-000-00-000-0000	Technology Related Supplies-SEC	2,346	4,446	2,000
1300 - Career and Technical Education Programs				
190-1300-661510-040-030-000-00-000-0000	Technology Related Supplies-TCT	1,379	15,381	6,000
1480 - Alternative Programs				
190-1480-661510-012-030-000-00-000-0000	Technology Related Supplies-ESS	3,015	2,985	3,000
2252 - School Library/Media Services				
190-2252-634019-000-030-000-00-000-0000	Application Software Maintenance	0	0	51,059
190-2252-653038-000-030-000-00-000-0000	Web Based Access License	0	0	26,445
	Total Program 030	\$686,972	\$1,007,409	\$2,051,761

Terrebonne Parish School Board
3/4 Cent Sales Tax Fund Budget
School Allotment - Program 750
Fiscal Year 2020/2021

Account Number	Account Description	Actual 2018/2019	Revised Budget 2019/2020	Budget 2020/2021
1100 - Regular Programs				
190-1100-644230-001-750-000-00-000-0000	Copy Equipment Rental-ACD	\$15,785	\$0	\$0
190-1100-644230-002-750-000-00-000-0000	Copy Equipment Rental-BBS	4,470	0	0
190-1100-644230-004-750-000-00-000-0000	Copy Equipment Rental-BRG	9,889	0	0
190-1100-644230-005-750-000-00-000-0000	Copy Equipment Rental-HLB	33,817	0	0
190-1100-644230-007-750-000-00-000-0000	Copy Equipment Rental-CMS	8,407	0	0
190-1100-644230-008-750-000-00-000-0000	Copy Equipment Rental-CBB	17,565	0	0
190-1100-644230-009-750-000-00-000-0000	Copy Equipment Rental-DES	8,708	0	0
190-1100-644230-013-750-000-00-000-0000	Copy Equipment Rental-EMHS	12,958	0	0
190-1100-644230-014-750-000-00-000-0000	Copy Equipment Rental-ELY	8,218	0	0
190-1100-644230-015-750-000-00-000-0000	Copy Equipment Rental-EVG	12,952	0	0
190-1100-644230-016-750-000-00-000-0000	Copy Equipment Rental-GIB	4,926	0	0
190-1100-644230-017-750-000-00-000-0000	Copy Equipment Rental-GCE	10,246	0	0
190-1100-644230-019-750-000-00-000-0000	Copy Equipment Rental-HON	6,337	0	0
190-1100-644230-020-750-000-00-000-0000	Copy Equipment Rental-HJH	12,994	0	0
190-1100-644230-021-750-000-00-000-0000	Copy Equipment Rental-LAC	7,719	0	0
190-1100-644230-022-750-000-00-000-0000	Copy Equipment Rental-LEG	6,747	0	0
190-1100-644230-023-750-000-00-000-0000	Copy Equipment Rental-LIS	17,921	0	0
190-1100-644230-025-750-000-00-000-0000	Copy Equipment Rental-MES	5,096	0	0
190-1100-644230-026-750-000-00-000-0000	Copy Equipment Rental-MMS	16,317	0	0
190-1100-644230-027-750-000-00-000-0000	Copy Equipment Rental-MUL	25,694	0	0
190-1100-644230-028-750-000-00-000-0000	Copy Equipment Rental-OAK	11,643	0	0
190-1100-644230-029-750-000-00-000-0000	Copy Equipment Rental-OKS	16,822	0	0
190-1100-644230-030-750-000-00-000-0000	Copy Equipment Rental-PAC	3,557	0	0
190-1100-644230-033-750-000-00-000-0000	Copy Equipment Rental-SCH	11,106	0	0
190-1100-644230-034-750-000-00-000-0000	Copy Equipment Rental-STHS	12,367	0	0
190-1100-644230-035-750-000-00-000-0000	Copy Equipment Rental-SDN	7,856	0	0
190-1100-644230-036-750-000-00-000-0000	Copy Equipment Rental-THS	17,962	0	0
190-1100-644230-038-750-000-00-000-0000	Copy Equipment Rental-ULC	6,471	0	0
190-1100-644230-039-750-000-00-000-0000	Copy Equipment Rental-VES	11,364	0	0
190-1100-644230-044-750-000-00-000-0000	Copy Equipment Rental-GCM	9,514	0	0
190-1100-653038-030-750-000-00-000-0000	Web Base Access License	1,225	0	0
190-1100-661005-001-750-000-00-000-0000	Instructional Materials-ACD	5,850	42,650	28,360
190-1100-661005-002-750-000-00-000-0000	Instructional Materials-BBS	2,468	7,706	6,880
190-1100-661005-004-750-000-00-000-0000	Instructional Materials-BRG	4,401	23,481	18,200

Terrebonne Parish School Board
3/4 Cent Sales Tax Fund Budget
School Allotment - Program 750
Fiscal Year 2020/2021

Account Number	Account Description	Actual 2018/2019	Revised Budget 2019/2020	Budget 2020/2021
190-1100-661005-005-750-000-00-000-0000	Instructional Materials-HLB	21,712	117,182	62,640
190-1100-661005-006-750-000-00-000-0000	Instructional Materials-BES	16,162	51,593	24,760
190-1100-661005-007-750-000-00-000-0000	Instructional Materials-CMS	1,489	9,012	12,360
190-1100-661005-008-750-000-00-000-0000	Instructional Materials-CBB	9,866	33,240	27,920
190-1100-661005-009-750-000-00-000-0000	Instructional Materials-DES	4,262	28,443	14,280
190-1100-661005-013-750-000-00-000-0000	Instructional Materials-EMHS	22,080	67,362	41,535
190-1100-661005-014-750-000-00-000-0000	Instructional Materials-ELY	5,536	0	0
190-1100-661005-015-750-000-00-000-0000	Instructional Materials-EVG	15,184	55,310	32,220
190-1100-661005-016-750-000-00-000-0000	Instructional Materials-GIB	5,115	11,378	6,400
190-1100-661005-017-750-000-00-000-0000	Instructional Materials-GCE	5,456	41,584	20,160
190-1100-661005-019-750-000-00-000-0000	Instructional Materials-HON	5,833	19,620	12,880
190-1100-661005-020-750-000-00-000-0000	Instructional Materials-HJH	12,956	47,957	31,680
190-1100-661005-021-750-000-00-000-0000	Instructional Materials-LAC	4,084	20,642	15,040
190-1100-661005-022-750-000-00-000-0000	Instructional Materials-LEG	3,481	22,271	13,200
190-1100-661005-023-750-000-00-000-0000	Instructional Materials-LIS	9,607	23,653	26,400
190-1100-661005-025-750-000-00-000-0000	Instructional Materials-MES	3,707	11,137	8,000
190-1100-661005-026-750-000-00-000-0000	Instructional Materials-MMS	5,918	22,530	23,720
190-1100-661005-027-750-000-00-000-0000	Instructional Materials-MUL	12,254	33,427	34,120
190-1100-661005-028-750-000-00-000-0000	Instructional Materials-OAK	8,706	34,356	29,800
190-1100-661005-029-750-000-00-000-0000	Instructional Materials-OKS	11,650	39,252	28,640
190-1100-661005-030-750-000-00-000-0000	Instructional Materials-PAC	1,865	5,705	4,480
190-1100-661005-033-750-000-00-000-0000	Instructional Materials-SCH	9,203	31,114	18,880
190-1100-661005-034-750-000-00-000-0000	Instructional Materials-STHS	19,080	63,783	42,750
190-1100-661005-035-750-000-00-000-0000	Instructional Materials-SDN	6,850	17,430	22,040
190-1100-661005-036-750-000-00-000-0000	Instructional Materials-THS	23,620	97,819	58,905
190-1100-661005-038-750-000-00-000-0000	Instructional Materials-ULC	18,954	26,274	18,960
190-1100-661005-039-750-000-00-000-0000	Instructional Materials-VES	3,606	22,166	16,160
190-1100-661005-044-750-000-00-000-0000	Instructional Materials-GCM	7,796	12,895	15,000
190-1100-661510-006-750-000-00-000-0000	Technology Related Supplies-BES	8,592	0	0
190-1100-661510-007-750-000-00-000-0000	Technology Related Supplies-CMS	7,680	0	0
190-1100-661510-009-750-000-00-000-0000	Technology Related Supplies-DES	1,069	0	0
190-1100-661510-015-750-000-00-000-0000	Technology Related Supplies-EVG	875	0	0
190-1100-661510-017-750-000-00-000-0000	Technology Related Supplies-GCE	2,187	0	0
190-1100-661510-019-750-000-00-000-0000	Technology Related Supplies-HON	49	0	0
190-1100-661510-028-750-000-00-000-0000	Technology Related Supplies-OAK	3,827	0	0

Terrebonne Parish School Board
3/4 Cent Sales Tax Fund Budget
School Allotment - Program 750
Fiscal Year 2020/2021

Account Number	Account Description	Actual 2018/2019	Revised Budget 2019/2020	Budget 2020/2021
190-1100-661510-033-750-000-00-000-0000	Technology Related Supplies-SCH	3,403	0	0
190-1100-661510-034-750-000-00-000-0000	Technology Related Supplies-STHS	18,288	0	0
190-1100-661510-035-750-000-00-000-0000	Technology Related Supplies-SDN	11,229	0	0
190-1100-661510-038-750-000-00-000-0000	Technology Related Supplies-U LC	238	0	0
190-1100-661510-039-750-000-00-000-0000	Technology Related Supplies-VES	2,562	0	0
1200 - Special Education				
190-1210-661005-032-750-000-00-000-0000	Instructional Materials-SEC	806	5,644	4,000
190-1210-661010-032-750-000-00-000-0000	Technology Related Supplies-SEC	3,032	0	0
1300 - Career and Technical Education Programs				
190-1300-644230-040-750-000-00-000-0000	Copy Equipment Rental-TCT	3,999	0	0
190-1300-661005-040-750-000-00-000-0000	Instructional Materials-TCT	5,654	17,153	13,500
1480 - Alternative Programs				
190-1480-644230-012-750-000-00-000-0000	Copy Equipment Rental-ESS	1,438	0	0
190-1480-661005-012-750-000-00-000-0000	Instructional Materials-ESS	6,270	7,517	6,000
190-1480-661510-012-750-000-00-000-0000	Technology Related Supplies-ESS	266	0	0
Total Program 750		\$726,869	\$1,071,284	\$739,870

Terrebonne Parish School Board
 3/4 Cent Sales Tax Budget
 Parish Allotment - Program 770
 Fiscal Year 2020/2021

Account Number	Account Description	Actual 2018/2019	Revised Budget 2019/2020	Budget 2020/2021
1300 - Career and Technical Education Programs				
190-1300-661010-005-770-000-00-000-0000	Vocational Arts Supplies-HLB	\$0	\$7,848	\$935
190-1300-661010-013-770-000-00-000-0000	Vocational Arts Supplies-EMHS	1,343	3,535	1,005
190-1300-661010-034-770-000-00-000-0000	Vocational Arts Supplies-STHS	0	11,962	840
190-1300-661010-036-770-000-00-000-0000	Vocational Arts Supplies-THS	2,234	5,696	1,125
190-1300-661013-005-770-000-00-000-0000	Industrial Arts Supplies-HLB	0	385	0
190-1300-661013-013-770-000-00-000-0000	Industrial Arts Supplies-EMHS	366	214	265
190-1300-661013-034-770-000-00-000-0000	Industrial Arts Supplies-STHS	0	720	45
190-1300-661013-036-770-000-00-000-0000	Industrial Arts Supplies-THS	0	510	0
190-1300-661014-005-770-000-00-000-0000	Home Economics Supplies-HLB	1,004	5,000	3,485
190-1300-661014-013-770-000-00-000-0000	Home Economics Supplies-EMHS	618	2,735	840
190-1300-661014-034-770-000-00-000-0000	Home Economics Supplies-STHS	868	6,547	1,795
190-1300-661014-036-770-000-00-000-0000	Home Economics Supplies-THS	828	3,191	1,025
190-1300-661014-040-770-000-00-000-0000	Home Economics Supplies-TCT	0	610	250
190-1300-661015-005-770-000-00-000-0000	Business Class Supplies-HLB	0	8,779	1,985
190-1300-661015-013-770-000-00-000-0000	Business Class Supplies-EMHS	0	5,330	1,305
190-1300-661015-015-770-000-00-000-0000	Business Class Supplies-EVG	1,320	6,501	2,700
190-1300-661015-020-770-000-00-000-0000	Business Class Supplies-HJH	0	6,538	2,875
190-1300-661015-034-770-000-00-000-0000	Business Class Supplies-STHS	1,825	4,638	4,165
190-1300-661015-036-770-000-00-000-0000	Business Class Supplies-THS	0	13,933	1,455
190-1300-661510-005-770-000-00-000-0000	Technology Related Supplies-HLB	2,025	0	0
1410 - Co-Curricular Activities				
190-1410-661012-005-770-000-00-000-0000	Vocal Music Supplies-HLB	378	3,800	280
190-1410-661012-013-770-000-00-000-0000	Vocal Music Supplies-EMHS	113	442	1,115
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	2,808	145
190-1410-661012-034-770-000-00-000-0000	Vocal Music Supplies-STHS	1,801	706	240
190-1410-661012-036-770-000-00-000-0000	Vocal Music Supplies-THS	0	801	215
2252 - School Library/Media Services				
190-2252-653038-027-770-000-00-000-0000	Web Base Access License-MUL	1,830	0	0
190-2252-653038-039-770-000-00-000-0000	Web Base Access License-VES	1,518	0	0
190-2252-661028-001-770-000-00-000-0000	Library Supplies-ACD	0	4,096	3,075
190-2252-661028-002-770-000-00-000-0000	Library Supplies-BBS	1,356	3,099	775

Terrebonne Parish School Board
3/4 Cent Sales Tax Budget
Parish Allotment - Program 770
Fiscal Year 2020/2021

Account Number	Account Description	Actual 2018/2019	Revised Budget 2019/2020	Budget 2020/2021
190-2252-661028-004-770-000-00-000-0000	Library Supplies-BRG	765	4,032	2,060
190-2252-661028-005-770-000-00-000-0000	Library Supplies-HLB	291	20,011	7,960
190-2252-661028-006-770-000-00-000-0000	Library Supplies-BES	3,087	6,079	2,820
190-2252-661028-007-770-000-00-000-0000	Library Supplies-CMS	3,906	5,959	1,545
190-2252-661028-008-770-000-00-000-0000	Library Supplies-CBB	61	7,999	3,180
190-2252-661028-009-770-000-00-000-0000	Library Supplies-DES	0	8,434	1,595
190-2252-661028-013-770-000-00-000-0000	Library Supplies-EMHS	7,989	6,844	5,615
190-2252-661028-015-770-000-00-000-0000	Library Supplies-EVG	0	23,807	4,580
190-2252-661028-016-770-000-00-000-0000	Library Supplies-GIB	1,885	1,568	715
190-2252-661028-017-770-000-00-000-0000	Library Supplies-GCE	0	5,554	2,210
190-2252-661028-019-770-000-00-000-0000	Library Supplies-HON	1,367	3,474	1,200
190-2252-661028-020-770-000-00-000-0000	Library Supplies-HJH	16,304	9,542	4,520
190-2252-661028-021-770-000-00-000-0000	Library Supplies-LAC	3,013	2,625	1,880
190-2252-661028-022-770-000-00-000-0000	Library Supplies-LEG	3,237	7,568	1,475
190-2252-661028-023-770-000-00-000-0000	Library Supplies-LIS	0	3,750	3,025
190-2252-661028-025-770-000-00-000-0000	Library Supplies-MES	1,843	3,508	905
190-2252-661028-026-770-000-00-000-0000	Library Supplies-MMS	6,311	5,872	2,965
190-2252-661028-027-770-000-00-000-0000	Library Supplies-MUL	6,534	5,674	4,070
190-2252-661028-028-770-000-00-000-0000	Library Supplies-OAK	1,275	10,709	4,725
190-2252-661028-029-770-000-00-000-0000	Library Supplies-OKS	3,617	4,885	3,230
190-2252-661028-030-770-000-00-000-0000	Library Supplies-PAC	424	4,685	480
190-2252-661028-032-770-000-00-000-0000	Library Supplies-SEC	0	597	155
190-2252-661028-033-770-000-00-000-0000	Library Supplies-SCH	7,213	7,286	2,055
190-2252-661028-034-770-000-00-000-0000	Library Supplies-STHS	11,093	11,952	5,750
190-2252-661028-035-770-000-00-000-0000	Library Supplies-SDN	0	20,940	2,520
190-2252-661028-036-770-000-00-000-0000	Library Supplies-THS	12,358	7,398	7,545
190-2252-661028-038-770-000-00-000-0000	Library Supplies-ULC	0	8,821	2,060
190-2252-661028-039-770-000-00-000-0000	Library Supplies-VES	0	9,224	2,020
190-2252-661028-044-770-000-00-000-0000	Library Supplies-GCM	482	4,680	2,575
190-2252-661028-048-770-000-00-000-0000	Library Supplies-JJC	0	856	0
190-2252-661510-001-770-000-00-000-0000	Technology Related Supplies-ACD	8,775	0	0
190-2252-661510-014-770-000-00-000-0000	Technology Related Supplies-ELY	4,380	0	0
190-2252-661510-016-770-000-00-000-0000	Technology Related Supplies-GIB	5,125	0	0
190-2252-661510-017-770-000-00-000-0000	Technology Related Supplies-GCE	4,437	0	0
190-2252-661510-023-770-000-00-000-0000	Technology Related Supplies-LIS	7,111	0	0

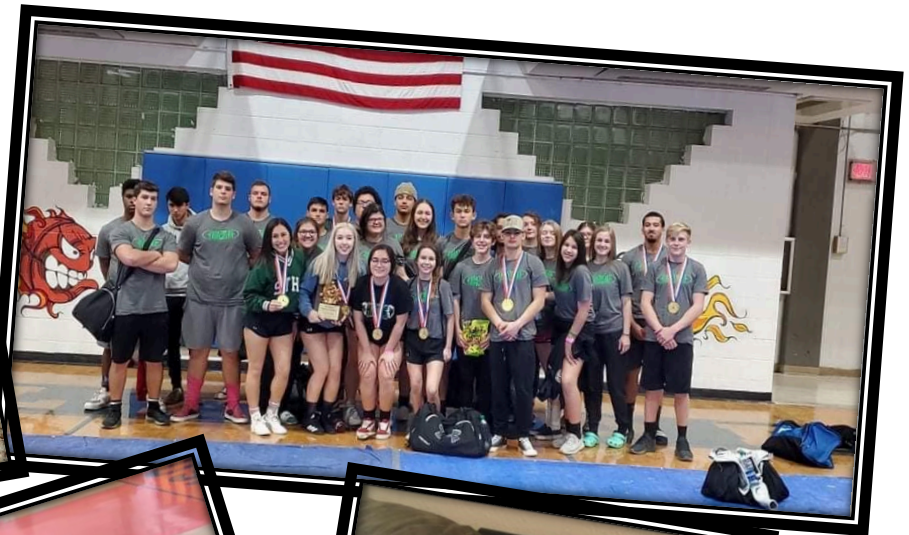
Terrebonne Parish School Board
 3/4 Cent Sales Tax Budget
 Parish Allotment - Program 770
 Fiscal Year 2020/2021

Account Number	Account Description	Actual 2018/2019	Revised Budget 2019/2020	Budget 2020/2021
190-2252-661510-030-770-000-00-000-0000	Technology Related Supplies-PAC	1,049	0	0
190-2252-661510-034-770-000-00-000-0000	Technology Related Supplies-STHS	14,584	0	0
190-2252-661510-036-770-000-00-000-0000	Technology Related Supplies-THS	597	0	0
	Total Program 770	\$158,539	\$335,183	\$117,375

Terrebonne Parish School Board
 3/4 Cent Sales Tax Budget
 Band Allotment - Program 780
 Fiscal Year 2020/2021

Account Number	Account Description	Actual 2018/2019	Revised Budget 2019/2020	Budget 2020/2021
1410 - Co-Curricular Activities				
190-1410-643018-034-780-000-00-000-0000	Equipment Repair Service-STHS	\$294	\$0	\$0
190-1410-643018-070-780-000-00-000-0000	Equipment Repair Service-LAC/MMS	2,455	0	0
190-1410-661011-002-780-000-00-000-0000	Instrumental Music Supplies-BBS	0	650	300
190-1410-661011-005-780-000-00-000-0000	Instrumental Music Supplies-HLB	16,122	6,833	7,465
190-1410-661011-006-780-000-00-000-0000	Instrumental Music Supplies-BES	0	1,095	500
190-1410-661011-007-780-000-00-000-0000	Instrumental Music Supplies-CMS	340	1,688	690
190-1410-661011-008-780-000-00-000-0000	Instrumental Music Supplies-CBB	428	462	460
190-1410-661011-009-780-000-00-000-0000	Instrumental Music Supplies-DES	0	1,099	580
190-1410-661011-013-780-000-00-000-0000	Instrumental Music Supplies-EMHS	0	25,348	6,995
190-1410-661011-014-780-000-00-000-0000	Instrumental Music Supplies-ELY	850	0	0
190-1410-661011-015-780-000-00-000-0000	Instrumental Music Supplies-EVG	1,675	26,284	3,125
190-1410-661011-016-780-000-00-000-0000	Instrumental Music Supplies-GIB	0	696	130
190-1410-661011-020-780-000-00-000-0000	Instrumental Music Supplies-HJH	6,456	10,902	3,170
190-1410-661011-021-780-000-00-000-0000	Instrumental Music Supplies-LAC	0	14,882	530
190-1410-661011-022-780-000-00-000-0000	Instrumental Music Supplies-LEG	0	1,242	320
190-1410-661011-023-780-000-00-000-0000	Instrumental Music Supplies-LIS	547	580	570
190-1410-661011-026-780-000-00-000-0000	Instrumental Music Supplies-MMS	2,822	3,465	800
190-1410-661011-027-780-000-00-000-0000	Instrumental Music Supplies-MUL	0	1,669	770
190-1410-661011-028-780-000-00-000-0000	Instrumental Music Supplies-OAK	4,058	12,381	3,515
190-1410-661011-029-780-000-00-000-0000	Instrumental Music Supplies-OKS	0	1,021	580
190-1410-661011-034-780-000-00-000-0000	Instrumental Music Supplies-STHS	6,756	7,619	6,930
190-1410-661011-035-780-000-00-000-0000	Instrumental Music Supplies-SDN	116	893	520
190-1410-661011-036-780-000-00-000-0000	Instrumental Music Supplies-THS	10,826	9,098	7,210
190-1410-661011-039-780-000-00-000-0000	Instrumental Music Supplies-VES	0	957	420
190-1410-661011-044-780-000-00-000-0000	Instrumental Music Supplies-GCM	2,598	8,119	3,310
190-1410-661011-070-780-000-00-000-0000	Instrumental Music Supplies-LAC/MMS	2,135	7,386	2,875
	Total Program 780	\$58,478	\$144,369	\$51,765

Special Revenue Funds



SPECIAL REVENUE FUNDS BUDGETS

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**Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2020/2021**

	2020/2021 Original Budget
Revenues	
Local Sources	\$336,995
State Sources	5,574,321
Federal Sources	<u>17,194,023</u>
Total Revenues	23,105,339
Expenditures	
Instruction	14,103,638
Support Services	<u>7,966,175</u>
Total Expenditures	22,069,813
Other Financing Sources (Uses)	
Other Sources of Funds	1,000,000
Other Uses of Funds	<u>(1,885,128)</u>
Total Other Sources (Uses)	(885,128)
Net Change in Fund Balance	150,398
Fund Balance	
Beginning Fund Balance	747,413
Ending Fund Balance, Assigned	<u>\$897,811</u>

**Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2020/2021**

	2020/2021 Original Budget
Revenues	
Local Sources	\$336,995
State Sources	5,574,321
Federal Sources	<u>17,194,023</u>
Total Revenues	23,105,339
Expenditures	
Salaries	10,843,236
Employee Benefits	5,485,815
Purchased Services	3,101,756
Supplies	2,476,821
Capital	83,170
Debt Service & Miscellaneous	<u>79,015</u>
Total Expenditures	22,069,813
Other Financing Sources (Uses)	
Other Sources of Funds	1,000,000
Other Uses of Funds	<u>(1,885,128)</u>
Total Other Sources (Uses)	(885,128)
Net Change in Fund Balance	150,398
Fund Balance	
Beginning	747,413
Ending Fund Balance, Assigned	<u>\$897,811</u>

**Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2020/2021**

	Actual <u>2018/2019</u>	Revised Budget <u>2019/2020</u>	Original Budget <u>2020/2021</u>
Revenues			
Local Revenues	\$761,551	\$494,166	\$336,995
State Revenues	3,796,183	6,209,417	5,574,321
Federal Revenues	<u>18,932,681</u>	<u>27,661,770</u>	<u>17,194,023</u>
Total Revenues	23,490,415	34,365,353	23,105,339
Expenditures			
Regular Programs	2,629,083	5,864,676	2,316,636
Special Education Programs	933,810	1,526,527	144,694
Career & Technical Programs	510,178	614,445	453,219
Other Instructional Programs	981,009	2,351,390	955,538
Special Programs	8,748,306	9,579,214	9,599,994
Adult Education Programs	629,957	668,023	633,557
Pupil Support Services	2,708,023	3,505,443	2,899,164
Instructional Support Services	4,898,162	6,609,749	4,111,177
General Administration	4,328	6,247	6,245
School Administration	207,141	161,593	59,412
Business Services	0	206,092	0
Maintenance of Plant	13,466	4,614	1,600
Student Transportation Services	914,511	1,031,022	888,427
Central Services	360	1,300	150
Food Services Operations	<u>2,708</u>	<u>275,226</u>	<u>0</u>
Total Expenditures	23,181,042	32,405,561	22,069,813
Other Financing Sources (Uses)			
Other Sources of Funds	1,000,000	1,000,000	1,000,000
Other Uses of Funds	<u>(1,639,999)</u>	<u>(3,363,472)</u>	<u>(1,885,128)</u>
Total Other Sources (Uses)	(639,999)	(2,363,472)	(885,128)
Net Change in Fund Balance	(330,626)	(403,680)	150,398
Fund Balance			
Beginning Fund Balance	1,481,719	1,151,093	747,413
Ending Fund Balance			
Nonspendable	3,905	0	0
Assigned	<u>1,147,188</u>	<u>747,413</u>	<u>897,811</u>
Total Ending Fund Balance	<u>\$1,151,093</u>	<u>\$747,413</u>	<u>\$897,811</u>

Terrebonne Parish School Board
Houma, LA

Budget Forecast Beyond the Budget Year - Special Revenue Funds

	<u>Actual</u> <u>2016/2017</u>	<u>Actual</u> <u>2017/2018</u>	<u>Actual</u> <u>2018/2019</u>	<u>Revised</u> <u>Budget</u> <u>2019/2020</u>	<u>Original</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>	<u>Projected</u> <u>Budget</u> <u>2022/2023</u>
Revenue								
Local Sources	\$ 687,388	\$ 688,687	\$ 761,551	\$ 494,166	\$ 336,995	\$ 342,861	\$ 415,235	\$ 410,522
State Sources	3,389,044	3,813,218	3,796,183	6,209,417	5,574,321	5,482,315	5,352,412	5,258,135
Federal Sources	<u>15,622,300</u>	<u>16,214,113</u>	<u>18,932,681</u>	<u>27,661,770</u>	<u>17,194,023</u>	<u>18,346,785</u>	<u>19,024,358</u>	<u>19,277,226</u>
Total Revenues	19,698,732	20,716,018	23,490,415	34,365,353	23,105,339	24,171,961	24,792,005	24,945,883
Expenditures								
Salaries	10,731,221	10,740,219	10,782,834	13,517,862	10,843,236	12,346,825	11,715,325	11,523,152
Employee Benefits	5,216,897	5,281,352	5,662,066	6,861,206	5,485,815	6,822,315	6,251,655	6,023,568
Purchased Services	1,506,104	2,013,622	2,701,169	5,170,156	3,101,756	2,834,685	3,177,938	3,190,896
Supplies	1,705,843	3,423,693	3,926,866	6,533,020	2,476,821	2,435,825	3,071,135	3,088,957
Property	5,195	30,938	21,943	138,244	83,170	30,000	29,803	33,000
Debt Services and Miscellaneous	<u>99,174</u>	<u>100,599</u>	<u>86,164</u>	<u>185,073</u>	<u>79,015</u>	<u>112,038</u>	<u>113,151</u>	<u>113,264</u>
Total Expenditures	19,264,434	21,590,423	23,181,042	32,405,561	22,069,813	24,581,688	24,359,007	23,972,837
Other Sources of Funds	1,587,312	1,000,000	1,000,000	1,000,000	1,000,000	1,500,000	1,200,000	1,250,000
Other Uses of Funds	<u>(1,247,929)</u>	<u>(1,458,442)</u>	<u>(1,639,999)</u>	<u>(3,363,472)</u>	<u>(1,885,128)</u>	<u>(1,625,831)</u>	<u>(1,690,139)</u>	<u>(1,676,086)</u>
Total Other Sources (Uses)	339,383	(458,442)	(639,999)	(2,363,472)	(885,128)	(125,831)	(490,139)	(426,086)
Net Change in Fund Balance	773,681	(1,332,847)	(330,626)	(403,680)	150,398	(535,558)	(57,141)	546,960
Fund Balance								
Beginning	2,040,885	2,814,566	1,481,719	1,151,093	747,413	897,811	362,253	305,112
Ending Fund Balance								
Nonspendable	0	0	3,905	0	0	0	0	0
Assigned	<u>2,814,566</u>	<u>1,481,719</u>	<u>1,147,188</u>	<u>747,413</u>	<u>897,811</u>	<u>362,253</u>	<u>305,112</u>	<u>852,072</u>
Total Ending Fund Balance	<u>\$ 2,814,566</u>	<u>\$ 1,481,719</u>	<u>\$ 1,151,093</u>	<u>\$ 747,413</u>	<u>\$ 897,811</u>	<u>\$ 362,253</u>	<u>\$ 305,112</u>	<u>\$ 852,072</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 2020/2021

FUND NAME	FUND NUMBER	REVENUES & OTHER SOURCES	EXPENDITURES & OTHER USES	BEGINNING BALANCE 7/1/20	ENDING BALANCE 6/30/21
LOCAL AND STATE FUNDS:					
MFP Level 4	142	722,406	722,406	0	0
Miscellaneous Grants	460	30,000	30,000	0	0
Local Billable/Child Care Program	470	298,396	298,396	0	0
Education Excellence Fund	510	379,651	380,253	10,000	9,398
Early Childhood Community Network Lead Agency	520	27,530	27,530	0	0
State Cecil J Picard LA 4 Early Childhood Program	550	3,893,000	3,893,000	0	0
8(g) Preschool Student Enhancement Block Grant	630	210,097	210,097	0	0
State Adult Education	680	255,778	255,778	0	0
Textbooks and Materials	740	1,094,458	943,458	737,413	888,413
TOTAL LOCAL AND STATE FUNDS	9	\$6,911,316	\$6,760,918	\$747,413	\$897,811
FEDERAL FUNDS:					
ESSA Title I-Striving Readers Comprehensive Literacy	210	119,000	119,000	0	0
ESSA Title I	220	7,689,518	7,689,518	0	0
ESSA Title I-Direct Student Services	225	256,220	256,220	0	0
ESSA Title I-Migrant Education	230	304,506	304,506	0	0
US Dept of Health and Human Services-TANF	240	73,920	73,920	0	0
USDHHS Childcare & Development Block Grant	280	32,318	32,318	0	0
ESSA Title I-School Redesign Planning Grant	290	531,228	531,228	0	0
ESSA Title III-English Language Acquisition	310	69,110	69,110	0	0
ESSA Title IV-Student Support & Academic Enrichment	320	587,709	587,709	0	0
ESSA Title II-Teacher and Principal Training and Recruiting	370	1,056,507	1,056,507	0	0
ESSA Title VII-Indian Education	410	987,734	987,734	0	0
Federal Adult Education	490	468,447	468,447	0	0
ESSA Title IX-McKinney-Vento Homeless Assistance	560	89,272	89,272	0	0
Federal Vocational Education	590	236,159	236,159	0	0
Special Education PL101-476 IDEA Part B	750	4,553,671	4,553,671	0	0
Special Education PL101-476 IDEA Preschool	760	138,704	138,704	0	0
TOTAL FEDERAL FUNDS	16	\$17,194,023	\$17,194,023	\$0	\$0
GRAND TOTAL SPECIAL REVENUE FUNDS					
	25	\$24,105,339	\$23,954,941	\$747,413	\$897,811

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2020/2021

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 \$278,960, \$26,080 and \$417,366 respectively for a total of \$722,406.

Due to the uncertainty of funding, no estimate for High Cost Services has been made for fiscal year 2020/2021.

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2020/2021

Personnel Roster			
Position	Revised Budget 2019/2020	Budget 2020/2021	Increase (Decrease)
JAG Teacher	0	1	1
Total Positions	0	1	1

Terrebonne Parish School Board
Special Revenue Funds
Minimum Foundation Program Level 4 Funding
Fiscal Year 2020/2021

142

Account Number	Account Description	Actual 2018/2019	Revised Budget 2019/2020	Budget 2020/2021
REVENUE AND OTHER SOURCES OF FUNDS				
142-0000-519200-040-130-000-00-000-0000	Contributions and Donations	\$0	\$5,000	\$0
142-0000-531125-000-375-xxx-00-000-0000	High Cost Services	530,802	623,382	0
142-0000-531125-000-401-000-00-000-0000	Supplemental Course Academy	353,558	422,735	417,366
142-0000-531125-000-402-000-00-000-0000	Career Development Funds	237,048	232,015	278,960
142-0000-531125-000-402-175-00-000-0000	Career Development Funds-JAG	32,844	26,080	26,080
	Total Revenues	\$1,154,252	\$1,309,212	\$722,406
EXPENDITURES AND OTHER USES OF FUNDS				
130 - Career and Technical Education Programs				
142-1390-661020-040-130-000-00-000-0000	Career/Technical Supplies-TCT	\$0	\$5,000	\$0
375 - High Cost Services				
142-1211-611501-000-375-xxx-00-000-0000	Paraprofessional	273,929	373,437	0
142-1214-611242-000-375-xxx-00-000-0000	Adaptive Physical Education Teacher	25,646	0	0
142-2732-611541-000-375-xxx-00-000-0000	Special Education Bus Attendant	11,309	0	0
142-xxxx-621000-000-375-xxx-00-000-0000	Group Insurance Expense	131,233	145,939	0
142-xxxx-622500-000-375-xxx-00-000-0000	Medicare Part A Expense	3,694	5,417	0
142-xxxx-623101-000-375-xxx-00-000-0000	Teachers' Retirement	80,071	97,096	0
142-xxxx-623300-000-375-xxx-00-000-0000	LA School Empl Rtmt-LSERS	3,166	0	0
142-xxxx-626001-000-375-xxx-00-000-0000	Workers' Compensation Insurance	1,754	1,493	0
401 - Supplemental Course Academy				
142-1130-656100-000-401-000-00-000-0000	Tuition Expense-Other Parishes	0	3,000	0
142-1130-656300-000-401-000-00-000-0000	Tuition Expense-Private Sources	19,395	40,000	20,000
142-1130-656402-000-401-000-00-000-0000	Tuition Expense-Other Education Agency	135,910	150,000	118,000
142-1470-613042-000-401-000-00-000-0000	Summer Program Teacher	22,260	28,000	28,000
142-1470-651061-000-401-000-00-000-0000	Student Transportation Costs	4,505	4,000	4,000
142-1470-653038-000-401-000-00-000-0000	Web Based Access License	1,600	4,200	2,000
142-1470-659041-000-401-000-00-000-0000	Student Incentive Payment	161,160	240,000	200,000
142-1470-661005-000-401-000-00-000-0000	Instructional Materials	13,139	33,600	20,000
142-1470-661052-000-401-000-00-000-0000	Other Materials and Supplies	3,986	15,000	10,000
142-1470-661510-000-401-000-00-000-0000	Technology Related Supplies	0	2,000	2,289
142-2122-613080-000-401-000-00-000-0000	Guidance Counselor-Extra Work	2,380	2,380	2,380
142-2410-613077-000-401-000-00-000-0000	Summer Program Administration	1,800	1,800	1,800

Terrebonne Parish School Board
Special Revenue Funds
Minimum Foundation Program Level 4 Funding
Fiscal Year 2020/2021

142

Account Number	Account Description	Actual 2018/2019	Revised Budget 2019/2020	Budget 2020/2021
142-xxxx-622500-000-401-000-00-000-0000	Medicare Part A Expense	383	467	467
142-xxxx-623101-000-401-000-00-000-0000	Teachers' Retirement	6,424	8,367	8,302
142-xxxx-626001-000-401-000-00-000-0000	Workers' Compensation Insurance	198	128	128
402 - Career Development Fund				
142-1300-632018-000-402-000-00-000-0000	Instructional Services	49,894	37,500	25,000
142-1300-633564-000-402-000-00-000-0000	Drug Testing-Students	5,145	5,000	5,000
142-1300-634022-000-402-000-00-000-0000	Criminal History Checks	2,533	5,000	2,500
142-1300-644234-000-402-000-00-000-0000	Equipment Rental	12,046	11,000	15,000
142-1300-653038-000-402-000-00-000-0000	Web Based Access License	6,000	22,000	22,000
142-1300-653054-000-402-000-00-000-0000	Subscription Access Fee	17,803	65,000	5,000
142-1300-656005-000-402-000-00-000-0000	Testing/Evaluation Fee	1,324	3,000	1,500
142-1300-659015-000-402-000-00-000-0000	Certification Fee	0	3,000	3,000
142-1300-661020-000-402-000-00-000-0000	Vocational Supplies	76,577	90,000	70,540
142-1300-661510-000-402-000-00-000-0000	Technology Related Supplies	8,336	30,000	10,000
142-1300-673107-000-402-000-00-000-0000	Machinery-Equipment	14,193	102,766	60,000
142-1390-661037-000-402-000-00-000-0000	Furniture/Fixtures	3,886	10,000	0
142-1490-611272-000-402-000-00-000-0000	JAG Teacher	0	0	34,670
142-2235-658201-000-402-000-00-000-0000	Travel-Employee	9,741	15,000	5,000
142-2235-658253-000-402-000-00-000-0000	Travel-Out of State	0	1,500	0
142-2235-661045-000-402-000-00-000-0000	Professional Development Supplies	825	4,000	500
142-xxxx-621000-000-402-000-00-000-0000	Group Insurance Expense	0	0	9,687
142-xxxx-622500-000-402-000-00-000-0000	Medicare Part A Expense	0	0	480
142-xxxx-623101-000-402-000-00-000-0000	Teachers' Retirement	0	0	8,944
142-xxxx-626001-000-402-000-00-000-0000	Workers' Compensation Insurance	0	0	139
402 - Career Development Fund 175 - Jobs for America's Graduates				
142-1490-611272-000-402-175-00-000-0000	JAG Teacher	21,008	15,946	16,000
142-xxxx-621000-000-402-175-00-000-0000	Group Insurance Expense	5,856	5,715	5,672
142-xxxx-622500-000-402-175-00-000-0000	Medicare Part A Expense	287	210	216
142-xxxx-623101-000-402-175-00-000-0000	Teachers' Retirement	5,609	4,145	4,128
142-xxxx-626001-000-402-175-00-000-0000	Workers' Compensation Insurance	84	64	64
Total Expenditures		\$1,145,090	\$1,592,170	\$722,406

TERREBONNE

Parish School District

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Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2020/2021

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.

The allocation for Striving Readers Comprehensive Literacy for fiscal year 2020/2021 is estimated at \$119,000.

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2020/2021

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-three 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-three school wide programs, a Professional Development budget, an Instructional Program 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 2020/2021 fiscal year is estimated at \$7,689,518.

Program Codes:

190 – Pre-Kindergarten Program

263 – Class Size Reduction

Terrebonne Parish School Board
Special Revenue Funds
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Personnel Roster			
Position	Revised Budget 2019/2020	Budget 2020/2021	Increase (Decrease)
CSR Teacher	12	12	0
Preschool Teacher	12	12	0
Instructional Coach	20	0	(20)
Interventionist	2	0	(2)
Part-Time Teacher - Non-Public	3	3	0
Paraprofessional	8	8	0
Homeless Program Paraprofessional	1	1	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	0	1	1
ELA Content Leader	1	1	0
Math Content Leader	1	1	0
Early Childhood Coordinator	1	1	0
Intervention Content Leader	6	29	23
Behavior Interventionist	1	1	0
Part-Time Clerical	1	1	0
Part-Time Spanish Interpreter	1	1	0
Homeless Program Liaison	0	1	1
Homeless Program Secretary	0	1	1
Total Positions	95	99	4

Terrebonne Parish School Board
Special Revenue Funds
ESSA Title I
Fiscal Year 2020/2021

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Account Number	Account Description	Actual 2018/2019	Revised Budget 2019/2020	Budget 2020/2021
REVENUE AND OTHER SOURCES OF FUNDS				
220-0000-545410-000-000-000-00-000-0000	Title I Grants to LEAs	\$7,639,973	\$9,274,409	\$7,689,518
	Total Revenues	\$7,639,973	\$9,274,409	\$7,689,518
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	49,579	107,968	8,577
220-2214-611367-000-000-000-23-050-0000	Coordinator-Staff Development	31,374	33,736	29,084
220-2214-653054-000-000-000-23-050-0000	Subscription Access Fee	3,539	3,464	866
220-2214-658201-000-000-000-23-050-0000	Travel-Employee	2,249	1,000	250
220-2220-611357-000-000-000-23-050-0000	Instructional Coach	700,849	739,357	0
220-2234-615052-000-000-000-23-050-0000	Stipend-Inservice Participant	4,984	20,748	0
220-2234-624001-000-000-000-23-050-0000	Tuition Reimbursement	0	50,000	50,000
220-2234-624013-000-000-000-23-050-0000	Praxis Test Fee	0	5,000	5,000
220-2234-632012-000-000-000-23-050-0000	Consultant Services	81,301	25,850	12,925
220-2234-653038-000-000-000-23-050-0000	Web Based Access License	9,900	9,975	2,449
220-2234-658201-000-000-000-23-050-0000	Travel-Employee	4,677	13,500	3,375
220-2234-658253-000-000-000-23-050-0000	Travel-Out of State	0	115,000	14,375
220-2234-661045-000-000-000-23-050-0000	Professional Development Supplies	457	60,582	1,250
220-xxxx-621000-000-000-000-23-050-0000	Group Insurance Expense	186,790	187,706	6,677
220-xxxx-622000-000-000-000-23-050-0000	FICA	0	83	0
220-xxxx-622500-000-000-000-23-050-0000	Medicare Part A Expense	9,741	10,754	385
220-xxxx-623101-000-000-000-23-050-0000	Teachers' Retirement	185,495	195,085	7,504
220-xxxx-626001-000-000-000-23-050-0000	Workers' Compensation Insurance	2,949	3,092	116
110 - Instructional Program District-Wide				
220-1510-611205-000-263-000-11-110-0000	Kindergarten Teacher	43,470	0	0
220-1510-611208-000-263-000-11-110-0000	Elementary Teacher (1-8)	491,384	439,029	465,079
220-1510-611248-000-000-000-11-110-0000	Instructional Interventionist	361,638	58,266	0
220-1510-611249-000-000-000-11-110-0000	Intervention Content Leader	0	0	874,530
220-1510-611501-000-000-000-11-110-0000	Paraprofessional	99,616	13,589	13,765
220-1510-612301-000-263-000-11-110-0000	Substitute Teacher	32,466	50,520	500
220-1510-612431-000-000-000-11-110-0000	Substitute Paraprofessional	1,512	0	0
220-1510-653032-000-000-000-11-110-0000	Cellular Telephone Expense	0	3,600	900
220-1510-661005-000-000-000-11-110-0000	Instructional Materials	1,859	305,000	3,750
220-1510-661510-000-000-000-24-110-0000	Technology Related Supplies	359,274	621,705	2,500
220-2122-611327-000-000-000-11-110-0000	Behavior Interventionist	40,996	0	0

Terrebonne Parish School Board
Special Revenue Funds
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Account Number	Account Description	Actual 2018/2019	Revised Budget 2019/2020	Budget 2020/2021
220-2214-611129-000-000-000-11-110-0000	Turnaround Specialist	69,020	77,449	83,145
220-2214-611349-000-000-000-11-110-0000	Reading Consultant	50,663	51,662	51,662
220-2214-611362-000-000-000-11-110-0000	Administrative Intern	41,969	12,551	24,313
220-2214-611363-000-000-000-11-110-0000	Coordinator-Special Area	18,636	19,255	19,288
220-2214-611369-000-000-000-11-110-0000	Coordinator-Early Childhood	30,496	32,977	33,477
220-2214-611377-000-000-000-11-110-0000	Federal Programs Grant Liaison	20,955	21,325	21,325
220-2214-615052-000-000-000-11-110-0000	Stipend-Inservice Participant	0	7,280	0
220-2214-658201-000-000-000-11-110-0000	Travel-Employee	1,618	10,000	2,500
220-2220-611357-000-000-000-23-110-0000	Instructional Coach	44,177	0	0
220-2234-615052-000-000-000-23-110-0000	Consultant Services	0	142,500	35,625
220-2234-658201-000-000-000-23-110-0000	Travel-Employee	3,091	20,000	5,000
220-2234-658253-000-000-000-23-110-0000	Travel-Out of State	0	30,000	7,500
220-xxxx-621000-000-xxx-000-xx-110-0000	Group Insurance Expense	359,527	171,295	376,562
220-xxxx-622000-000-xxx-000-xx-110-0000	FICA	1,100	6,264	31
220-xxxx-622500-000-xxx-000-xx-110-0000	Medicare Part A Expense	18,130	10,865	21,696
220-xxxx-623101-000-xxx-000-xx-110-0000	Teachers' Retirement	355,475	181,619	388,743
220-xxxx-623905-000-xxx-000-xx-110-0000	LA State Employee Rtmt-LASERS	0	14,580	14,519
220-xxxx-626001-000-xxx-000-xx-110-0000	Workers' Compensation Insurance	5,391	3,343	6,347
230 - Administration				
220-2214-611113-000-000-000-41-230-0000	Supervisor-Federal Programs	81,991	81,982	82,072
220-2214-611401-000-000-000-51-230-0000	Clerical/Secretarial	61,150	55,715	56,276
220-2214-612205-000-000-000-51-230-0000	Seasonal Clerical	0	8,000	0
220-2214-621000-000-000-000-xx-230-0000	Group Insurance Expense	34,354	38,647	38,649
220-2214-622500-000-000-000-xx-230-0000	Medicare Part A Expense	1,931	1,925	1,818
220-2214-623101-000-000-000-xx-230-0000	Teachers' Retirement	38,219	37,881	35,694
220-2214-626001-000-000-000-xx-230-0000	Workers' Compensation Insurance	572	582	553
220-2214-644230-000-000-000-51-230-0000	Copy Equipment Rental	5,343	11,000	5,500
220-2214-653001-000-000-000-51-230-0000	Postage Expense	0	100	50
220-2214-653032-000-000-000-51-230-0000	Cellular Telephone Expense	462	500	125
220-2214-658201-000-000-000-41-230-0000	Travel-Employee	9,410	11,500	2,875
220-2214-658253-000-000-000-41-230-0000	Travel-Out of State	0	5,000	1,250
220-2214-661050-000-000-000-51-230-0000	General Office Supplies	15,042	330,970	24,189
220-2214-661510-000-000-000-24-230-0000	Technology Related Supplies	26,054	115,000	2,625
220-2310-633310-000-000-000-51-230-0000	Financial Audit Fees	1,735	2,265	2,265
240 - Non-Public Allocation				
220-1510-611214-000-000-000-11-240-0000	Part-Time Teacher	57,405	61,080	40,320

Terrebonne Parish School Board
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Account Number	Account Description	Actual 2018/2019	Revised Budget 2019/2020	Budget 2020/2021
220-1510-612211-000-000-000-11-240-0000	Seasonal Teacher	0	13,104	26,208
220-1510-622000-000-000-000-11-240-0000	FICA	0	0	1,264
220-1510-622500-000-000-000-11-240-0000	Medicare Part A Expense	832	1,076	1,184
220-1510-623101-000-000-000-11-240-0000	Teachers' Retirement	15,327	19,288	15,900
220-1510-626001-000-000-000-11-240-0000	Workers' Compensation Insurance	230	297	328
220-1510-653038-000-000-000-11-240-0000	Web Based Access License	5,180	5,180	25,000
220-1510-661005-xxx-000-000-11-240-0000	Instructional Materials	107	6,445	410
220-1510-661510-xxx-000-000-24-240-0000	Technology Related Supplies	1,111	6,726	200
220-2180-661039-xxx-000-000-31-240-0000	Parental Involvement Supplies	8,029	22,472	0
220-2214-661050-000-000-000-51-240-0000	General Office Supplies	0	0	300
435 - CIR/UIR				
220-1510-611249-000-000-000-11-435-0000	Intervention Content Leader	0	253,641	255,544
220-2220-611348-000-000-000-23-435-0000	ELA Content Leader	0	42,175	42,652
220-2220-611350-000-000-000-23-435-0000	Math Content Leader	0	40,317	40,422
220-xxxx-621000-000-000-000-xx-435-0000	Group Insurance Expense	0	82,787	82,787
220-xxxx-622500-000-000-000-xx-435-0000	Medicare Part A Expense	0	4,524	4,560
220-xxxx-623101-000-000-000-xx-435-0000	Teachers' Retirement	0	87,394	87,363
220-xxxx-626001-000-000-000-xx-435-0000	Workers' Compensation Insurance	0	1,352	1,355
440 - English Learner				
220-1520-611214-000-000-000-11-440-0000	Part-Time Teacher	36,760	37,136	40,768
220-1520-611257-000-000-000-11-440-0000	EL Interpreter	69,727	78,713	79,484
220-1520-615052-000-000-000-11-440-0000	Stipend-Inservice Participant	720	6,720	1,000
220-1520-632018-000-000-000-11-440-0000	Instructional Services	0	9,670	4,835
220-1520-653038-000-000-000-11-440-0000	Web Based Access License	32,378	55,000	6,250
220-1520-658201-000-000-000-11-440-0000	Travel-Employee	2,813	6,000	1,500
220-1520-661005-000-000-000-11-440-0000	Instructional Materials	0	60,000	7,500
220-1520-661510-000-000-000-24-440-0000	Technology Related Supplies	314	12,000	1,500
220-2154-611905-000-000-000-51-440-0000	Part-Time Interpreter	0	20,584	20,384
220-2180-632012-000-000-000-31-440-0000	Consultant Services	4,960	0	0
220-2180-661039-000-000-000-31-440-0000	Parental Involvement Supplies	19,883	37,730	4,716
220-2214-611427-000-000-000-51-440-0000	Part-Time Clerical	7,784	9,800	9,600
220-2234-612301-000-000-000-23-440-0000	Substitute Teacher	0	5,760	5,760
220-2234-658201-000-000-000-23-440-0000	Travel-Employee	1,738	10,577	2,644
220-2234-661045-000-000-000-23-440-0000	Professional Development Supplies	292	0	0
220-xxxx-621000-000-000-000-xx-440-0000	Group Insurance Expense	21,180	20,324	20,325
220-xxxx-622000-000-000-000-xx-440-0000	FICA	1,443	965	1,014

Terrebonne Parish School Board
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Account Number	Account Description	Actual 2018/2019	Revised Budget 2019/2020	Budget 2020/2021
220-xxxx-622500-000-000-000-xx-440-0000	Medicare Part A Expense	1,590	2,254	2,228
220-xxxx-623101-000-000-000-xx-440-0000	Teachers' Retirement	24,475	39,492	36,283
220-xxxx-626001-000-000-000-xx-440-0000	Workers' Compensation Insurance	460	636	630
450 - Neglected and Delinquent Programs				
220-1460-613042-000-000-000-13-450-0000	Summer Program Teacher	6,814	14,000	14,000
220-1460-613081-000-000-000-12-450-0000	After School Program Teacher	17,919	34,160	34,160
220-1480-611501-000-000-000-11-450-0000	Paraprofessional	15,238	16,109	16,211
220-1480-661005-000-000-000-11-450-0000	Instructional Materials	799	11,000	1,000
220-1480-661510-000-000-000-24-450-0000	Technology Related Supplies	17,213	17,753	2,219
220-1510-611214-000-000-000-11-450-0000	Part-Time Teacher	0	20,384	20,384
220-1510-612211-000-000-000-11-450-0000	Seasonal Teacher	10,044	0	0
220-1510-653038-000-000-000-11-450-0000	Web Based Access License	0	2,000	500
220-2214-611377-000-000-000-11-450-0000	Federal Programs Grant Liaison	18,690	19,020	19,020
220-xxxx-621000-000-000-000-xx-450-0000	Group Insurance Expense	13,961	13,948	13,948
220-xxxx-622500-000-000-000-xx-450-0000	Medicare Part A Expense	961	1,479	1,480
220-xxxx-623101-000-000-000-xx-450-0000	Teachers' Retirement	18,344	27,097	27,053
220-xxxx-626001-000-000-000-xx-450-0000	Workers' Compensation Insurance	274	415	417
460 - Homeless				
220-1510-611501-000-000-000-11-460-0000	Paraprofessional	12,910	13,589	13,765
220-1510-612211-000-000-000-11-460-0000	Seasonal Teacher	19,522	52,376	53,832
220-1510-612431-000-000-000-11-460-0000	Substitute Paraprofessional	392	0	0
220-1510-658201-000-000-000-11-460-0000	Travel-Employee	0	1,000	250
220-1510-661005-000-000-000-11-460-0000	Instructional Materials	271	10,000	1,250
220-1510-661510-000-000-000-24-460-0000	Technology Related Supplies	3,790	5,300	29,990
220-2180-611371-000-000-000-31-460-0000	Project Itinerant Liaison	11,028	10,865	11,034
220-2180-658201-000-000-000-31-460-0000	Travel-Employee	1,277	3,300	0
220-2214-611401-000-000-000-51-460-0000	Clerical/Secretarial	0	0	21,193
220-2214-612205-000-000-000-51-460-0000	Seasonal Clerical	3,465	0	0
220-2234-658201-000-000-000-23-460-0000	Travel-Employee	0	0	825
220-2234-658253-000-000-000-23-460-0000	Travel-Out of State	2,019	0	0
220-xxxx-621000-000-000-000-xx-460-0000	Group Insurance Expense	9,663	11,030	18,506
220-xxxx-622000-000-000-000-xx-460-0000	FICA	235	0	0
220-xxxx-622500-000-000-000-xx-460-0000	Medicare Part A Expense	678	1,089	1,414
220-xxxx-623101-000-000-000-xx-460-0000	Teachers' Retirement	11,619	19,976	25,863
220-xxxx-626001-000-000-000-xx-460-0000	Workers' Compensation Insurance	189	306	399

Terrebonne Parish School Board
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Account Number	Account Description	Actual 2018/2019	Revised Budget 2019/2020	Budget 2020/2021
550 - Preschool				
220-1530-611271-000-190-000-14-550-0000	Pre-Kindergarten Teacher	473,300	469,042	477,300
220-1530-611501-000-190-000-14-550-0000	Paraprofessional	180,160	184,776	189,231
220-2214-611369-000-190-000-14-550-0000	Coordinator-Early Childhood	9,778	9,954	9,970
220-xxxx-621000-xxx-190-000-14-550-0000	Group Insurance Expense	249,123	255,398	242,254
220-xxxx-622500-000-190-000-14-550-0000	Medicare Part A Expense	8,406	8,882	8,995
220-xxxx-623101-000-190-000-14-550-0000	Teachers' Retirement	168,958	158,789	159,481
220-xxxx-623905-000-190-000-14-550-0000	LA State Empl Rtmt-LASERS	5,245	6,243	6,265
220-xxxx-626001-000-190-000-14-550-0000	Workers' Compensation Insurance	2,653	2,675	2,704
810 - Parental Involvement District-Wide				
220-2180-611371-000-000-000-31-810-0000	Project Itinerant Liaison	7,703	8,243	29,050
220-2180-621000-000-000-000-31-810-0000	Group Insurance Expense	1,521	2,690	9,305
220-2180-622500-000-000-000-31-810-0000	Medicare Part A Expense	106	101	357
220-2180-623101-000-000-000-31-810-0000	Teachers' Retirement	2,057	2,143	7,495
220-2180-626001-000-000-000-31-810-0000	Workers' Compensation Insurance	31	33	116
220-2180-653038-000-000-000-31-810-0000	Web Based Access License	0	3,529	750
220-2180-655001-000-000-000-31-810-0000	Forms Printing	2,411	7,000	1,500
220-2180-661039-000-000-000-31-810-0000	Parental Involvement Supplies	2,530	11,706	2,926
220-2180-661500-000-000-000-31-810-0000	Technology Related Supplies	0	6,029	3,015
220-2214-658201-000-000-000-31-810-0000	Travel-Employee	0	500	250
819 - School Level Parental Involvement				
999 - School Budget				
220-1460-613081-xxx-000-000-12-999-0000	After School Program Teacher	31,704	46,510	72,944
220-1460-661005-xxx-000-000-12-999-0000	Instructional Materials	3,007	7,260	0
220-1510-611248-xxx-000-000-11-999-0000	Instructional Interventionist	0	0	65,000
220-1510-611249-xxx-000-000-11-999-0000	Intervention Content Leader	0	0	77,779
220-1510-611501-xxx-000-000-11-999-0000	Paraprofessional	0	105,820	107,305
220-1510-611517-xxx-000-000-11-999-0000	Part-Time Paraprofessional	0	0	18,400
220-1510-612211-xxx-000-000-11-999-0000	Seasonal Teacher	30,328	47,678	56,000
220-1510-612213-xxx-000-000-11-999-0000	Seasonal Paraprofessional	0	7,320	10,000
220-1510-612301-xxx-000-000-11-999-0000	Substitute Teacher	0	0	1,200
220-1510-632023-xxx-000-000-11-999-0000	Other Professional Services	0	2,500	0
220-1510-653038-xxx-000-000-11-999-0000	Web Based Access License	29,873	23,495	68,388
220-1510-661005-xxx-000-000-11-999-0000	Instructional Materials	64,139	53,278	45,250
220-1510-661039-xxx-000-000-31-999-0000	Parental Involvement Supplies	1,000	0	0
220-1510-661510-xxx-000-000-24-999-0000	Technology Related Supplies	960,565	574,838	692,350

Terrebonne Parish School Board
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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 2020/2021 fiscal year is estimated at \$256,220.

Terrebonne Parish School Board
 Special Revenue Funds
 ESSA Title I 1003A - Direct Student Services
 Fiscal Year 2020/2021

225

Account Number	Account Description	Actual 2018/2019	Revised Budget 2019/2020	Budget 2020/2021
REVENUE AND OTHER SOURCES OF FUNDS				
225-0000-545410-000-000-000-00-000-0000	Title I Grants to LEAs	\$14,318	\$501,379	\$256,220
	Total Revenues	\$14,318	\$501,379	\$256,220
EXPENDITURES AND OTHER USES OF FUNDS				
225-1510-632018-000-000-000-11-000-0000	Instructional Services	\$0	\$192,987	\$192,987
225-1510-656005-000-000-000-11-000-0000	Test/Evaluation Fee	13,031	0	0
225-1510-656500-000-000-000-11-000-0000	Tuition-Other Agency Outside	0	251,469	28,333
225-2180-661039-000-000-000-31-000-0000	Parental Involvement Supplies	0	11,519	11,519
225-5200-693301-000-000-000-00-000-0000	Indirect Cost-Federal Fund	1,287	45,404	23,381
	Total Expenditures	\$14,318	\$501,379	\$256,220

Terrebonne Parish School Board
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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 2020/2021 are estimated at \$304,506.

Personnel Roster

Position	Revised Budget 2019/2020	Budget 2020/2021	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 2020/2021

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Account Number	Account Description	Actual 2018/2019	Revised Budget 2019/2020	Budget 2020/2021
REVENUE AND OTHER SOURCES OF FUNDS				
230-0000-545420-000-000-000-000-0000	Title I Part C-Migrant	\$255,382	\$356,665	\$304,506
	Total Revenues	\$255,382	\$356,665	\$304,506
EXPENDITURES AND OTHER USES OF FUNDS				
230-1510-611214-000-000-000-11-000-0000	Part-Time Teacher	\$0	\$3,433	\$3,433
230-1510-612211-000-000-000-11-000-0000	Seasonal Teacher	42,250	57,680	57,680
230-1510-632018-000-000-000-11-000-0000	Instructional Services	0	14,272	14,272
230-1510-653038-000-000-000-11-000-0000	Web Based Access License	0	13,000	6,968
230-1510-658201-000-000-000-11-000-0000	Travel-Employee	489	1,000	1,000
230-1510-661005-000-000-000-11-000-0000	Instructional Materials	6,107	15,200	7,600
230-2180-611509-000-000-000-31-000-0000	Migrant Advocate	16,681	17,281	17,569
230-2180-611821-000-000-000-31-000-0000	Migrant Recruiter	47,755	48,849	48,949
230-2180-613001-000-000-000-31-000-0000	Extra Work-Paraprofessional	325	0	0
230-2180-613041-000-000-000-31-000-0000	Extra Work-Teacher	326	1,600	1,601
230-2180-644230-000-000-000-51-000-0000	Copy Equipment Rental	600	800	800
230-2180-653032-000-000-000-31-000-0000	Cellular Telephone Expense	1,004	1,200	1,200
230-2180-658201-000-000-000-31-000-0000	Travel-Employee	1,329	2,400	2,400
230-2180-661039-000-000-000-31-000-0000	Parental Involvement Supplies	15,256	26,156	12,632
230-2180-661050-000-000-000-31-000-0000	General Office Supplies	482	5,200	2,500
230-2180-661510-000-000-000-31-000-0000	Technology Related Supplies	20,888	25,291	12,645
230-2214-611367-000-000-000-23-000-0000	Coordinator-Staff Development	14,248	15,245	13,418
230-2234-632012-000-000-000-23-000-0000	Consultant Services	2,485	250	250
230-2234-658201-000-000-000-23-000-0000	Travel-Employee	4,021	8,000	4,000
230-2234-658253-000-000-000-23-000-0000	Travel-Out of State	0	3,460	3,460
230-xxxx-621000-000-000-000-xx-000-0000	Group Insurance Expense	23,593	24,014	24,893
230-xxxx-622500-000-000-000-xx-000-0000	Medicare Part A Expense	1,631	1,986	1,948
230-xxxx-623101-000-000-000-xx-000-0000	Teachers' Retirement	32,463	37,473	36,930
230-xxxx-626001-000-000-000-xx-000-0000	Workers' Compensation Insurance	486	576	571
230-5200-693301-000-000-000-00-000-0000	Indirect Cost-Federal Fund	22,963	32,299	27,787
	Total Expenditures	\$255,382	\$356,665	\$304,506

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2020/2021

U S Department of Health and Human Services Grant - TANF
The Cecil J. Picard LA 4 Early Childhood Program - TANF

Effective with fiscal year 2019/2020, funding for the Cecil J. Picard LA4 Early Childhood Program through Temporary Assistance for Needy Families (TANF) will be awarded as a contracted service agreement and is no longer a TANF grant. Thus, all LA4 funding is now a state grant and is recorded as Cecil J. Picard LA 4 Early Childhood State Program (Fund 550).

Terrebonne Parish School Board
 Special Revenue Funds
 Fiscal Year 2020/2021

**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 2020/2021 is estimated at \$73,920.

Personnel Roster

Position	Revised Budget 2019/2020	Budget 2020/2021	Increase (Decrease)
JAG Teacher	2	1	(1)
Total Positions	2	1	(1)

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2020/2021

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 2020/2021 is estimated at the prior year's allocation of \$32,318.

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2020/2021

U. S. Department of Health and Human Services
Preschool Development Grant Birth to Five - Federal
Infant CLASS Preschool Development

The Infant CLASS Preschool Development Grant was first awarded to Terrebonne Parish School District in fiscal year 2020 to help lead agencies provide teachers and directors with high-quality, evidence-based professional development specifically targeted toward infant-teacher interactions. The Preschool Development Grant Birth to Five will provide 87% of the funding and the remaining 13% will be funded by the Kellogg Grant.

Due to the uncertainty of funding, no estimate has been made for fiscal year 2020/2021.

Terrebonne Parish School Board
 Special Revenue Funds
 Infant CLASS Preschool Development
 Fiscal Year 2020/2021

280

Account Number	Account Description	Actual 2018/2019	Revised Budget 2019/2020	Budget 2020/2021
REVENUE AND OTHER SOURCES OF FUNDS				
280-0000-545900-000-265-000-00-000-0000	Restricted Grants-Through State	\$0	\$16,356	\$0
	Total Revenues	\$0	\$16,356	\$0
EXPENDITURES AND OTHER USES OF FUNDS				
280-2234-632012-000-265-000-23-000-0000	Consultant Services	\$0	\$1,356	\$0
280-2234-653038-000-265-000-23-000-0000	Web Based Access License	0	555	0
280-2234-658201-000-265-000-23-000-0000	Travel-Employee	0	823	0
280-5200-693301-000-265-000-00-000-0000	Indirect Cost-Federal Fund	0	1,481	0
120 - Non-Public				
280-1530-661005-000-265-120-14-000-0000	Instructional Materials	0	3,001	0
280-2234-632012-000-265-120-23-000-0000	Consultant Services	0	7,200	0
280-2234-653038-000-265-120-23-000-0000	Web Based Access License	0	1,416	0
280-2234-661045-000-265-120-23-000-0000	Professional Development Supplies	0	524	0
	Total Expenditures	\$0	\$16,356	\$0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2020/2021

U. S. Department of Health and Human Services
Childcare and Development Block Grant - Federal
Get Ready Cohort

The Get Ready Cohort was awarded to Terrebonne Parish School District in fiscal year 2020 as an opportunity for lead agencies to prepare for the FY 2021 Ready Start Network Cohort 3 application as well as assist in completion of the early childhood components of the FY 2021 Super Application.

Funding for this grant ended as of fiscal year 2020.

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2020/2021

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.

Funds received will be focused on the Comprehensive Intervention Required/Urgent Intervention Required (CIR/UIR) schools in the district.

The allocation for School Redesign Planning for fiscal year 2020/2021 is estimated at \$531,228.

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2020/2021

**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 2019/2020 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.

Allocation for the entire Title III program for the 2020/2021 fiscal year is estimated at \$69,110, which includes \$68,020 for Title III-Regular Program and \$1,090 for Title III-Immigrant Set Aside.

Personnel Roster

Position	Revised Budget 2019/2020	Budget 2020/2021	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 2020/2021

310

Account Number	Account Description	Actual 2018/2019	Revised Budget 2019/2020	Budget 2020/2021
REVENUE AND OTHER SOURCES OF FUNDS				
310-0000-545470-000-000-000-000-0000	Title III Part A	\$62,475	\$114,869	\$68,020
310-0000-545470-000-730-000-00-000-0000	Title III Part A-Immigrant	0	2,179	1,090
	Total Revenues	\$62,475	\$117,048	\$69,110
EXPENDITURES AND OTHER USES OF FUNDS				
310-1520-611214-000-000-000-11-000-0000	Part-Time Teacher	\$0	\$16,688	\$0
310-1520-611501-000-000-000-11-000-0000	Paraprofessional	29,491	30,770	30,973
310-1520-653038-000-000-000-11-000-0000	Web Based Access License	498	0	0
310-1520-658201-000-000-000-11-000-0000	Travel-Employee	610	2,469	2,469
310-1520-661005-000-000-000-11-000-0000	Instructional Materials	1,605	6,990	1,261
310-1520-661510-000-000-000-24-000-0000	Technology Related Supplies	3,511	4,781	1,000
310-2180-661039-000-000-000-31-000-0000	Parental Involvement Supplies	2,172	14,200	1,500
310-2234-653038-000-000-000-23-000-0000	Web Based Access License	0	0	594
310-2234-658201-000-000-000-23-000-0000	Travel-Employee	0	0	500
310-2234-661045-000-000-000-23-000-0000	Professional Development Supplies	0	400	0
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	399	668	429
310-xxxx-623101-000-000-000-11-000-0000	Teachers' Retirement	7,874	12,339	7,991
310-xxxx-626001-000-000-000-11-000-0000	Workers' Compensation Insurance	118	190	124
310-5200-693301-000-000-000-00-000-0000	Indirect Cost-Federal Fund	1,225	10,402	6,207
730 - Title III-Immigrant				
310-1520-661005-000-730-000-11-000-0000	Instructional Materials	0	1,000	991
310-1520-661510-000-730-000-24-000-0000	Technology Related Supplies	0	982	0
310-5200-693301-000-730-000-00-000-0000	Indirect Cost-Federal Fund	0	197	99
	Total Expenditures	\$62,475	\$117,048	\$69,110

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2020/2021

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 2020/2021 is estimated at \$587,709: \$513,878 for public schools and \$73,831 for non-public schools.

Title IV Part A-Safe/Drug Free Grant in 2019/2020 was for school districts with a UIR Discipline-labeled school. The funds were used to develop and implement a multi-tier system of support, to include intervention and social-emotional curriculum or programs.

Terrebonne Parish School Board
Special Revenue Funds
ESSA Title IV Part A
Student Support and Academic Enrichment (SSAE)
Fiscal Year 2020/2021

#320

Account Number	Account Description	Actual 2018/2019	Revised Budget 2019/2020	Budget 2020/2021
REVENUE AND OTHER SOURCES OF FUNDS				
320-0000-545440-000-000-000-0000	Title IV Part A	\$434,069	\$688,232	\$587,709
320-0000-545440-000-000-730-00-000-0000	Title IV Part A-Safe/Drug Free	0	23,640	0
	Total Revenues	\$434,069	\$711,872	\$587,709
EXPENDITURES AND OTHER USES OF FUNDS				
030 - Technology - Public				
320-2234-612301-000-030-000-23-000-0000	Substitute Teacher	\$1,166	\$1,680	\$1,680
320-2234-622000-000-030-000-23-000-0000	FICA	35	104	104
320-2234-622500-000-030-000-23-000-0000	Medicare Part A Expense	17	24	24
320-2234-623101-000-030-000-23-000-0000	Teachers' Retirement	160	0	0
320-2234-626001-000-030-000-23-000-0000	Workers' Compensation Insurance	5	7	7
320-2234-658201-000-030-000-23-000-0000	Travel-Employee	3,612	4,388	4,388
320-2234-658253-000-030-000-23-000-0000	Travel-Out of State	9,851	14,835	14,835
030 - Technology - Non-Public				
320-1510-661510-xxx-030-120-24-000-0000	Technology Related Supplies	14,555	49,188	41,180
320-2234-632012-xxx-030-120-23-000-0000	Consultant Services	0	0	12,500
320-2234-689501-xxx-030-120-23-000-0000	Travel-Non-Public	3,478	652	1,000
195 - Well Rounded Education - Public				
320-1100-656005-000-195-000-11-000-0000	Test/Evaluation Fee	47,502	0	0
320-1300-632018-000-195-000-15-000-0000	Instructional Services	126,035	40,000	20,000
320-1510-656005-000-195-000-15-000-0000	Test/Evaluation Fee	7,449	0	0
320-1510-661005-000-195-000-11-000-0000	Instructional Materials	3,538	0	0
320-2234-658201-000-195-000-23-000-0000	Travel-Employee	0	151,469	151,469
320-2234-661045-000-195-000-23-000-0000	Professional Development Supplies	0	37,317	37,317
195 - Well Rounded Education - Non-Public				
320-1510-632018-xxx-195-120-11-000-0000	Instructional Services	5,815	10,660	3,000
320-1510-653038-xxx-195-120-11-000-0000	Web Based Access License	0	8,200	1,865
320-1510-659021-xxx-195-120-11-000-0000	Participation/Activity Fee	2,805	0	0
320-1510-661005-xxx-195-120-11-000-0000	Instructional Materials	9,758	19,913	5,536

Terrebonne Parish School Board
Special Revenue Funds
ESSA Title IV Part A
Student Support and Academic Enrichment (SSAE)
Fiscal Year 2020/2021

#320

Account Number	Account Description	Actual 2018/2019	Revised Budget 2019/2020	Budget 2020/2021
320-1510-661510-xxx-195-120-24-000-0000	Technology Related Supplies	9,204	0	0
320-2234-632012-xxx-195-120-23-000-0000	Consultant Services	1,200	0	0
320-2234-689501-xxx-195-120-23-000-0000	Travel-Non-Public	185	0	0
480 - Safe and Healthy Students - Public				
320-2180-661039-000-480-000-31-000-0000	Parental Involvement Supplies	0	17,837	17,837
320-2234-612301-000-480-000-23-000-0000	Substitute Teacher	0	4,800	4,800
320-2234-615052-000-480-000-23-000-0000	Stipend-Inservice Participant	28,166	57,360	57,360
320-2234-622000-000-480-000-23-000-0000	FICA	35	298	298
320-2234-622500-000-480-000-23-000-0000	Medicare Part A Expense	402	901	901
320-2234-623101-000-480-000-23-000-0000	Teachers' Retirement	7,047	14,914	14,914
320-2234-623300-000-480-000-23-000-0000	La School Employees Rtmt-LSERS	78	0	0
320-2234-623905-000-480-000-23-000-0000	La State Employee Rtmt-LASERS	49	0	0
320-2234-626001-000-480-000-23-000-0000	Workers' Compensation Insurance	112	249	248
320-2234-632012-000-480-000-23-000-0000	Consultant Services	89,000	165,643	119,946
320-2234-658201-000-480-000-23-000-0000	Travel-Employee	278	0	0
320-2234-658253-000-480-000-23-000-0000	Travel-Out of State	4,619	0	0
320-2234-661045-000-480-000-23-000-0000	Professional Development Supplies	4,701	14,120	14,120
480 - Safe and Healthy Students - Non-Public				
320-1510-632018-xxx-480-120-11-000-0000	Instructional Services	685	8,668	400
320-1510-661005-xxx-480-120-11-000-0000	Instructional Materials	7,534	1,374	500
320-2180-689507-xxx-480-120-31-000-0000	Non-Public Presenter	70	0	0
320-2180-689509-xxx-480-120-31-000-0000	Non-Public Attendee Stipend	0	0	960
320-2180-632012-xxx-480-120-23-000-0000	Consultant Services	0	0	5,000
320-2234-653038-xxx-480-120-23-000-0000	Web Based Access License	283	877	0
320-2234-689503-xxx-480-120-23-000-0000	Non-Public Travel-Out of State	3,367	0	0
320-2234-689501-xxx-480-120-23-000-0000	Non-Public Travel	1,703	429	1,890
320-2234-689509-xxx-480-120-23-000-0000	Non-Public Attendee Stipend	540	0	0
730- Safe/Drug Free				
320-1510-661005-000-000-730-11-000-0000	Instructional Materials	0	1,449	0
320-2234-632012-000-000-730-23-000-0000	Consultant Services	0	20,050	0

Terrebonne Parish School Board
 Special Revenue Funds
 Fiscal Year 2020/2021

**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 2020/2021 is estimated at \$1,056,507. The basic Title II Part A is comprised of two components, Administrative and Non-Public, which have allocations of \$927,067 and \$129,440 respectively.

Personnel Roster

Position	Revised Budget 2019/2020	Budget 2020/2021	Increase (Decrease)
Intervention Content Leader	1	2	1
Total Positions	1	2	1

Terrebonne Parish School Board
 Special Revenue Funds
 ESSA Title II - Teacher and Principal Training and Recruiting
 Fiscal Year 2020/2021

370

Account Number	Account Description	Actual 2018/2019	Revised Budget 2019/2020	Budget 2020/2021
REVENUE AND OTHER SOURCES OF FUNDS				
370-0000-545450-000-000-000-000-0000	Title II Part A	\$954,390	\$1,379,569	\$1,056,507
	Total Revenues	\$954,390	\$1,379,569	\$1,056,507
EXPENDITURES AND OTHER USES OF FUNDS				
370-1110-615103-000-000-000-23-000-0000	Target/Demand Teacher Stipend	\$352,500	\$395,000	\$403,221
370-1211-615103-000-000-000-23-000-0000	Target/Demand Teacher Stipend	10,000	50,000	10,000
370-1212-615103-000-000-000-23-000-0000	Target/Demand Teacher Stipend	5,000	40,000	5,000
370-1510-611249-000-000-000-11-000-0000	Intervention Content Leader	0	42,507	92,555
370-1510-615103-000-000-000-23-000-0000	Target/Demand Teacher Stipend	42,500	50,000	20,000
370-2214-611362-000-000-000-11-000-0000	Administrative Intern	40,202	12,384	24,064
370-2214-615103-000-000-000-23-000-0000	Target/Demand Teacher Stipend	10,000	40,000	10,000
370-2234-624001-000-000-000-23-000-0000	Tuition Reimbursement	0	20,000	20,000
370-2234-624013-000-000-000-23-000-0000	Praxis Test Fee	0	5,000	5,000
370-2234-632012-000-000-000-23-000-0000	Consultant Services	13,917	0	0
370-2234-653038-000-000-000-23-000-0000	Web Based Access License	500	7,046	7,046
370-2234-658201-000-000-000-23-000-0000	Travel-Employee	14,468	36,421	4,469
370-2310-633310-000-000-000-51-000-0000	Financial Audit Fees	335	280	400
370-2410-615103-000-000-000-23-000-0000	Target/Demand Teacher Stipend	42,500	50,000	20,000
370-2420-615103-000-000-000-23-000-0000	Target/Demand Teacher Stipend	37,500	50,000	20,000
370-xxxx-621000-000-000-000-11-000-0000	Group Insurance Expense	9,961	10,045	20,397
370-xxxx-622500-000-000-000-xx-000-0000	Medicare Part A Expense	7,706	10,565	8,957
370-xxxx-623101-000-000-000-xx-000-0000	Teachers' Retirement	142,899	189,771	157,025
370-xxxx-626001-000-000-000-xx-000-0000	Workers' Compensation Insurance	2,131	2,920	2,524
370-5200-693301-000-000-000-00-000-0000	Indirect Cost-Federal Fund	85,815	124,931	96,409
240 - Non-Public				
370-2214-611367-000-240-000-41-240-0000	Coordinator-Staff Development	14,248	15,244	13,418
370-2214-621000-000-240-000-41-240-0000	Group Insurance Expense	1,782	2,200	3,081
370-2214-622500-000-240-000-41-240-0000	Medicare Part A Expense	204	219	177
370-2214-623101-000-240-000-41-240-0000	Teachers' Retirement	3,804	3,963	3,462
370-2214-626001-000-240-000-41-240-0000	Workers' Compensation Insurance	57	61	54
370-2234-632012-xxx-240-000-23-240-0000	Consultant Services	42,105	18,225	27,629
370-2234-653038-xxx-240-000-23-240-0000	Web Based Access License	70	17,351	5,000
370-2234-661045-xxx-240-000-23-246-0000	Professional Development Supplies	0	1,444	1,454

TERREBONNE

Parish School District

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Terrebonne Parish School Board
 Special Revenue Funds
 Fiscal Year 2020/2021

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.

The allocation for Indian Education for the 2020/2021 fiscal year is estimated at \$425,038.

Personnel Roster

Position	Revised Budget 2019/2020	Budget 2020/2021	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
Fiscal Year 2020/2021

**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.

The allocation for the Native Youth Community Project for the 2020/2021 fiscal year is estimated at \$562,696.

Personnel Roster

Position	Revised Budget 2019/2020	Budget 2020/2021	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 2020/2021

410

Account Number	Account Description	Actual 2018/2019	Revised Budget 2019/2020	Budget 2020/2021
REVENUE AND OTHER SOURCES OF FUNDS				
410-0000-543900-000-345-000-00-000-0000	Restricted Grants Direct	\$520,628	\$663,363	\$562,696
410-0000-543900-000-345-001-00-000-0000	Restricted Grants Direct-Prior Year	172,343	104,196	0
	Total Revenues	\$692,971	\$767,559	\$562,696
EXPENDITURES AND OTHER USES OF FUNDS				
410-1460-613081-000-345-000-00-000-0000	After School Program Teacher	\$1,442	\$4,520	\$4,520
410-1510-611248-000-345-000-00-000-0000	Instructional Interventionist	57,535	83,377	91,003
410-1510-612301-000-345-000-00-000-0000	Substitute Teacher	0	18,020	600
410-1510-613041-000-345-000-00-000-0000	Extra Work-Teacher	2,436	3,000	3,000
410-1510-632018-000-345-000-00-000-0000	Instructional Services	13,495	8,250	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	220	2,900	2,900
410-1510-653038-000-345-000-00-000-0000	Web Based Access License	2,325	6,750	4,865
410-1510-661005-000-345-000-00-000-0000	Instructional Materials	20,332	13,156	3,000
410-1510-661052-000-345-000-00-000-0000	Other Materials and Supplies	8,916	6,829	7,000
410-1510-661510-000-345-000-00-000-0000	Technology Related Supplies	3,774	7,660	136
410-2122-611327-000-345-000-00-000-0000	Behavior Interventionist	35,148	46,470	46,568
410-2122-613080-000-345-000-00-000-0000	Guidance Counselor-Extra Work	56	0	0
410-2180-611822-000-345-000-00-000-0000	Coordinator-Support Service	20,187	35,823	36,207
410-2180-613065-000-345-000-00-000-0000	Extra Work-Facilitator	1,736	2,000	2,000
410-2180-658201-000-345-000-00-000-0000	Travel-Employee	145	500	500
410-2214-611363-000-345-000-00-000-0000	Coordinator-Special Area	20,165	28,287	28,353
410-2214-658201-000-345-000-00-000-0000	Travel-Employee	241	500	500
410-2214-661050-000-345-000-00-000-0000	General Office Supplies	0	2,000	0
410-2234-632012-000-345-000-00-000-0000	Consultant Services	208,216	238,503	193,100
410-2234-658201-000-345-000-00-000-0000	Travel-Employee	2,054	5,850	1,000
410-2234-658253-000-345-000-00-000-0000	Travel-Out of State	7,235	3,558	0
410-2620-653001-000-345-000-00-000-0000	Postage Expense	465	600	500
410-2720-651056-000-345-000-00-000-0000	Field Trip Expense	6,024	7,700	6,000
410-2720-651061-000-345-000-00-000-0000	Student Transportation	3,032	4,006	4,000
410-xxxx-621000-000-345-000-00-000-0000	Group Insurance Expense	28,187	44,658	44,660
410-xxxx-622000-000-345-000-00-000-0000	FICA	69	0	37
410-xxxx-622500-000-345-000-00-000-0000	Medicare Part A Expense	1,912	3,060	2,919
410-xxxx-623101-000-345-000-00-000-0000	Teachers' Retirement	27,313	23,829	19,632

TERREBONNE

Parish School District

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Terrebonne Parish School Board
 Special Revenue Funds
 Fiscal Year 2020/2021

**Elementary and Secondary School Emergency Relief Funds
 CARES Act**

In response to the world-wide COVID-19 pandemic, President Trump signed the CARES (Coronavirus Aid, Relief, and Economic Security) Act on March 27, 2020, which is a \$2 trillion package of assistance measures, including \$30.75 billion for an Education Stabilization Fund.

Congress set aside approximately \$13.2 billion of the \$30.75 billion allotted to the Education Stabilization Fund through the CARES Act for the Elementary and Secondary School Emergency Relief Fund (ESSER Fund). The Department will award these grants to State educational agencies (SEAs) for the purpose of providing local educational agencies (LEAs), including charter schools that are LEAs, with emergency relief funds to address the impact that COVID-19 has had, and continues to have, on elementary and secondary schools across the Nation.

ESSER Fund awards to SEAs are in the same proportion as each State received funds under Part A of Title I of the Elementary and Secondary Education Act of 1965, as amended, in fiscal year 2019. Non-public schools also receive an allotment based on the Title I Part A formula.

To ensure a strong start of the 2020/2021 school year, the Louisiana Department of Education has outlined planning priorities to support quality and consistency of instruction, access to continuous learning, and safe, healthy facilities during periods of school facility closure or modified operations.

Funding through the CARES Act is \$6,521,034, which is expendable through September 30, 2022.

Personnel Roster

Temporary Position	Budget July 1, 2020 through September 30, 2022
Teacher	10
Pre-Intervention Behavior Teacher	2
Part-Time Teacher	15
CARES Act Assistants	15
Total Temporary Positions	42

Terrebonne Parish School Board
Special Revenue Funds
ESSER CARES Act Fund
Fiscal Year 2020/2021

430

Account Number	Account Description	May 1, 2020 - September 30, 2022
REVENUE AND OTHER SOURCES OF FUNDS		
430-0000-545410-000-000-00-000-0000	Title I Grants to LEAs	\$6,521,034
	Total Revenues	\$6,521,034
EXPENDITURES AND OTHER USES OF FUNDS		
430-1100-611208-000-650-000-00-051-0000	Elementary Teacher (1-8)	\$481,490
430-1100-611208-000-650-000-00-052-0000	Elementary Teacher (1-8)	96,298
430-1100-611214-000-650-000-00-062-0000	Part-Time Teacher	210,000
430-1100-644230-000-650-000-00-051-0000	Copy Equipment Rental	6,250
430-1100-651900-000-650-000-00-062-0000	Transport Purch Other Sources	978
430-1100-653033-000-650-000-00-059-0000	Data Plan	535,616
430-1100-655001-000-650-000-00-062-0000	Forms Printing	92,120
430-1100-661005-000-650-000-00-051-0000	Instructional Materials	120,366
430-1100-661005-000-650-000-00-053-0000	Instructional Materials	13,500
430-1100-661062-000-650-000-00-061-0000	Custodial Supplies	19,895
430-1100-661510-000-650-000-00-058-0000	Technology Related Supplies	1,074,236
430-1100-661510-000-650-000-00-062-0000	Technology Related Supplies	4,704
430-1200-611241-000-650-000-00-055-0000	Special Education Teacher	33,236
430-1200-611242-000-650-000-00-055-0000	Adaptive Physical Ed Teacher	8,036
430-1200-611301-000-650-000-00-055-0000	Speech Therapist/Pathologist	16,072
430-1200-611319-000-650-000-00-055-0000	Physical Therapist	16,800
430-1200-611321-000-650-000-00-055-0000	Occupational Therapist	8,372
430-1200-611323-000-650-000-00-055-0000	Social Worker	16,912
430-1200-611325-000-650-000-00-055-0000	Psychologist	17,080
430-1200-611373-000-650-000-00-055-0000	Facilitator-Special Area	8,120
430-1200-611903-000-650-000-00-055-0000	Special Education Interpreter	7,644
430-1200-653001-000-650-000-00-054-0000	Postage Expense	2,000
430-1200-661005-000-650-000-00-054-0000	Instructional Materials	44,480
430-1200-661510-000-650-000-00-054-0000	Supplies-Technology Related	42,200
430-1200-661510-000-650-000-00-055-0000	Supplies-Technology Related	116,378
430-1460-611506-000-650-000-00-057-0000	Cares Act Assistant	313,395
430-1460-613081-000-650-000-00-057-0000	After School Program Teacher	288,000
430-1460-661005-000-650-000-00-060-0000	Instructional Materials	10,350

Terrebonne Parish School Board
Special Revenue Funds
ESSER CARES Act Fund
Fiscal Year 2020/2021

430

Account Number	Account Description	May 1, 2020 - September 30, 2022
430-1470-613002-000-650-000-00-053-0000	Extra Work-Interpreter	7,644
430-1470-613042-000-650-000-00-056-0000	Summer Program Teacher	23,298
430-1470-613042-000-650-000-00-057-0000	Summer Program Teacher	131,040
430-1470-661005-000-650-000-00-055-0000	Instructional Materials	23,000
430-1520-613042-000-650-000-00-053-0000	Summer Program Teacher	16,240
430-2234-632012-000-650-000-00-052-0000	Consultant Services	7,000
430-2234-658201-000-650-000-00-052-0000	Travel-Employee	15,000
430-2324-613008-000-650-000-00-062-0000	Extra Work-Clerical	777
430-2400-613077-000-650-000-00-057-0000	Summer Program Administration	19,600
430-2410-613008-000-650-000-00-062-0000	Extra Work-Clerical	234
430-2510-613008-000-650-000-00-062-0000	Extra Work-Clerical	18,770
430-2530-613016-000-650-000-00-062-0000	Extra Work-Warehouse	14,354
430-2530-659001-000-650-000-00-062-0000	Non-Employee Contract Services	160,901
430-2540-613008-000-650-000-00-062-0000	Extra Work-Clerical	1,161
430-2590-613008-000-650-000-00-062-0000	Extra Work-Clerical	1,115
430-2610-613008-000-650-000-00-062-0000	Extra Work-Clerical	224
430-2620-613013-000-650-000-00-062-0000	Extra Work-Maintenance	853
430-2620-613014-000-650-000-00-062-0000	Extra Work-Skilled Maintenance	955
430-2720-651056-000-650-000-00-062-0000	Field Trip Expense	25,000
430-2720-651061-000-650-000-00-062-0000	Student Transportation Costs	50,000
430-2830-613008-000-650-000-00-062-0000	Extra Work-Clerical	783
430-3100-661077-000-650-000-00-060-0000	Kitchen Materials and Supplies	20,000
430-3100-663111-000-650-000-00-060-0000	Spoilage-Purchased Food	10,528
430-3110-613008-000-650-000-00-060-0000	Extra Work-Clerical	4,018
430-3112-613029-000-650-000-00-060-0000	Extra Work-CNP Ambulatory Mgr	1,307
430-3120-613035-000-650-000-00-060-0000	Extra Work-CNP Workers	109,087
430-3121-613031-000-650-000-00-060-0000	Extra Work-CNP Managers	50,783
430-3122-613033-000-650-000-00-060-0000	Extra Work-CNP Asst Mgrs/Fac	16,095
430-3122-613037-000-650-000-00-060-0000	Extra Work-CNP Sat Facilitators	7,987
430-xxxx-621000-000-650-000-00-xxx-0000	Group Insurance Expense	403,522
430-xxxx-622000-000-650-000-00-xxx-0000	FICA	930
430-xxxx-622500-000-650-000-00-xxx-0000	Medicare Part A Expense	27,838
430-xxxx-623101-000-650-000-00-xxx-0000	Teachers' Retirement	496,463

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2020/2021

Miscellaneous Grants

In fiscal year 2018/2019, a three-year grant award was received from Project Lead the Way (PLTW) through a partnership with Chevron and John Deere. Years one, two, and three of the grant are funded at \$90,000, \$90,000, and \$30,000 respectively. The funds are to be used to implement engineering courses beginning with the 2019/2020 school year at H. L. Bourgeois High, 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.

In fiscal year 2019/2020, a donation of \$25,000 was received from Chevron to strengthen districtwide STEM programs, curriculum, and equipment and enhance student engagement in the STEM learning process. Chevron also donated an additional \$15,000 in fiscal year 2019/2020 to support STEM at Louis Miller Terrebonne Career and Technical High School.

Funding for fiscal year 2020/2021 is estimated at \$30,000.

Terrebonne Parish School Board
Special Revenue Funds
Miscellaneous Grants
Fiscal Year 2020/2021

460

Account Number	Account Description	Actual 2018/2019	Revised Budget 2019/2020	Budget 2020/2021
REVENUE AND OTHER SOURCES OF FUNDS				
460-0000-519200-xxx-000-260-00-000-0000	Contributions and Donations	\$25,000	\$40,000	\$0
460-0000-519200-xxx-225-260-00-000-0000	Contributions and Donations	90,000	90,000	30,000
460-0000-519200-000-815-000-00-000-0000	Contributions and Donations	5,000	0	0
	Total Revenues	\$120,000	\$130,000	\$30,000
EXPENDITURES AND OTHER USES OF FUNDS				
460-1100-644123-000-000-260-00-000-0000	Building Rental	\$0	\$277	\$0
460-1100-661005-000-000-260-00-000-0000	Instructional Materials	9,489	10,000	0
460-1100-661510-000-000-260-00-000-0000	Technology Related Supplies	12,785	17,449	0
460-1300-673107-040-000-260-00-000-0000	Machinery-Equipment	0	15,000	0
225 - Project Lead the Way				
460-1100-653038-xxx-225-260-00-000-0000	Web Based Access License	0	21,600	9,600
460-1100-661005-xxx-225-260-00-000-0000	Instructional Materials	0	23,830	3,000
460-1100-661510-xxx-225-260-00-000-0000	Technology Related Supplies	6,592	111,245	17,400
460-2231-658253-xxx-225-260-00-000-0000	Travel-Out of State	9,600	7,133	0
815 - Conoco Phillips Grant				
460-1100-644123-000-815-000-00-000-0000	Building Rental	0	563	0
460-1100-661510-000-815-000-00-000-0000	Technology Related Supplies	4,437	0	0
	Total Expenditures	\$42,903	\$207,097	\$30,000
FUND BALANCE				
	Excess (Deficiency) of Revenues			
	and Other Sources of Funds	77,097	(77,097)	0
	Balance at Beginning of Year	0	77,097	0
	Balance at End of Year	\$77,097	\$0	\$0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2020/2021

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 2020/2021 Child Care Program:

Bourg Elementary	\$28,670
Broadmoor Elementary	42,535
Coteau-Bayou Blue Elementary	37,287
Lisa Park Elementary	37,301
Mulberry Elementary	71,955
Oakshire Elementary	53,632
Upper Little Caillou Elementary	<u>27,016</u>
Total Budget	\$298,396

Terrebonne Parish School Board
Special Revenue Funds
Local Billable Services
Fiscal Year 2020/2021

470

Account Number	Account Description	Actual 2018/2019	Revised Budget 2019/2020	Budget 2020/2021
REVENUE AND OTHER SOURCES OF FUNDS				
470-0000-517900-xxx-000-000-00-000-0000	Other Activity Income	\$631,973	\$350,567	\$298,396
	Total Revenues	\$631,973	\$350,567	\$298,396
EXPENDITURES AND OTHER USES OF FUNDS				
470-1100-661510-xxx-000-000-00-000-0000	Technology Related Supplies	\$20,440	\$0	\$0
470-1110-612214-xxx-000-000-00-000-0000	Seasonal Clerical	5,215	0	0
470-1110-612301-xxx-000-000-00-000-0000	Substitute Teacher	2,730	0	0
470-1130-612301-xxx-000-000-00-000-0000	Substitute Teacher	538	0	0
470-1410-613088-xxx-000-000-00-000-0000	Band Assistance	82,861	0	0
470-1410-661011-xxx-000-000-00-000-0000	Instrumental Music Supplies	2,426	0	0
470-1420-613054-xxx-000-000-00-000-0000	Extra Work-Athletic/Sponsors	31,963	0	0
470-1460-613041-xxx-000-000-00-000-0000	Extra Work-Teacher	84	0	0
470-2231-612301-xxx-000-000-00-000-0000	Substitute Teacher	7,249	0	0
470-2232-612301-xxx-000-000-00-000-0000	Substitute Teacher	41	0	0
470-2252-661510-xxx-000-000-00-000-0000	Technology Related Supplies	1,079	0	0
470-2400-653005-xxx-000-000-00-000-0000	Telephone Expense	180	0	0
470-2410-611427-xxx-000-000-00-000-0000	Part-Time Clerical	79,853	0	0
470-2410-612205-xxx-000-000-00-000-0000	Seasonal Clerical	10,856	0	0
470-2620-613013-xxx-000-000-00-000-0000	Extra Work-Maintenance	9,129	0	0
470-xxxx-622000-xxx-000-000-00-000-0000	FICA	11,517	0	0
470-xxxx-622500-xxx-000-000-00-000-0000	Medicare Part A Expense	3,334	0	0
470-xxxx-623101-xxx-000-000-00-000-0000	Teachers' Retirement	11,043	0	0
470-xxxx-623300-xxx-000-000-00-000-0000	LA School Empl Rtmt-LSERS	3,022	0	0
470-xxxx-626001-xxx-000-000-00-000-0000	Workers' Compensation Insurance	1,246	0	0
590 - Athletic Program				
470-1460-613041-xxx-590-000-00-000-0000	Extra Work-Teacher	210	0	0
470-3120-613035-xxx-590-000-00-000-0000	Extra Work-CNP Workers	854	0	0
470-3121-613031-xxx-590-000-00-000-0000	Extra Work-CNP Managers	382	0	0
470-3122-613033-xxx-590-000-00-000-0000	Extra Work-CNP Asst. Managers	825	0	0
470-xxxx-622500-xxx-590-000-00-000-0000	Medicare Part A Expense	32	0	0
470-xxxx-623101-xxx-590-000-00-000-0000	Teachers' Retirement	606	0	0
470-xxxx-626001-xxx-590-000-00-000-0000	Workers' Compensation Insurance	69	0	0

TERREBONNE

Parish School District

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Terrebonne Parish School Board
 Special Revenue Funds
 Fiscal Year 2020/2021

**WorkReady U-Federal Adult Education Literacy
 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 total Federal Adult Education Program for fiscal year 2020/2021 is estimated at \$468,447, which includes \$438,112 for the Basic Grant and \$30,335 for the Integrated English Literacy and Civics Education (IELCE) Grant. Due to uncertainty of funding, no projection is made for the Federal Leadership Grant and the Federal Adult Education Transfer Expense Non-Reimbursable fund.

Personnel Roster

Position	Revised Budget 2019/2020	Budget 2020/2021	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 2020/2021

490

Account Number	Account Description	Actual 2018/2019	Revised Budget 2019/2020	Budget 2020/2021
REVENUE AND OTHER SOURCES OF FUNDS				
490-0000-545200-000-000-000-000-0000	Adult Basic Education	\$395,129	\$438,112	\$438,112
490-0000-545200-000-000-001-00-000-0000	Adult Basic Education-Prior Year	8,314	36,268	0
	Total Revenues	\$403,443	\$474,380	\$438,112
EXPENDITURES AND OTHER USES OF FUNDS				
490-1600-611214-000-000-000-00-000-0000	Part-Time Teacher	\$17,350	\$18,088	\$20,384
490-1600-611284-000-000-000-00-000-0000	Adult Education Teacher	38,410	40,135	40,235
490-1600-611501-000-000-000-00-000-0000	Paraprofessional	4,466	0	0
490-1600-611517-000-000-000-00-000-0000	Part-Time Paraprofessional	8,561	0	28,800
490-1600-612301-000-000-000-00-000-0000	Substitute Teacher	197,620	219,992	186,975
490-1600-612431-000-000-000-00-000-0000	Substitute Paraprofessional	18,088	26,662	26,662
490-1600-613001-000-000-000-00-000-0000	Extra Work-Paraprofessional	7,262	4,320	4,320
490-1600-613041-000-000-000-00-000-0000	Extra Work-Teacher	6,748	7,728	7,728
490-1600-621000-000-000-000-00-000-0000	Group Insurance Expense	9,601	10,051	10,906
490-1600-622000-000-xxx-000-00-000-0000	FICA	6,554	9,060	15,820
490-1600-622500-000-xxx-000-00-000-0000	Medicare Part A Expense	4,324	4,596	5,825
490-1600-623101-000-000-000-00-000-0000	Teachers' Retirement	51,475	44,405	38,531
490-1600-626001-000-xxx-000-00-000-0000	Workers' Compensation Insurance	1,218	1,268	1,619
490-1600-644230-000-000-000-00-000-0000	Copy Equipment Rental	0	0	2,500
490-1600-653038-000-000-000-00-000-0000	Web Based Access License	0	6,396	6,396
490-1600-658201-000-000-000-00-000-0000	Travel-Employee	0	1,000	1,000
490-1600-661005-000-000-000-00-000-0000	Instructional Materials	3,677	9,505	9,505
490-1600-661510-000-000-000-00-000-0000	Technology Related Supplies	0	4,000	4,000
490-1600-661510-000-000-270-00-000-0000	Technology Related Supplies	0	2,000	0
490-2216-661050-000-000-000-00-000-0000	General Office Supplies	444	951	951
490-2216-661050-000-000-270-00-000-0000	General Office Supplies	438	0	0
490-2236-658201-000-000-000-00-000-0000	Travel-Employee	0	7,000	5,000
490-2310-633310-000-000-000-00-000-0000	Financial Audit Fees	125	145	145
490-5200-693301-000-000-000-00-000-0000	Indirect Cost-Federal Fund	18,768	20,810	20,810
490-xxxx-xxxxxx-000-000-001-00-000-0000	Prior Year Expenditures	8,314	36,268	0
	Total Expenditures	\$403,443	\$474,380	\$438,112

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2020/2021

WorkReady U-Federal Adult Education Literacy
Integrated English Literacy and Civics Education

The purpose of the Integrated English Literacy and Civics Education (IELCE) 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 2020/2021 is estimated at the prior year's allocation of \$30,335.

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2020/2021

WorkReady U-Federal Adult Education Literacy
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.

Due to uncertainty of funding, no estimate has been made for fiscal year 2020/2021.

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2020/2021

WorkReady U-Federal Adult Education Literacy
Transfer Expense (Non Reimbursable)

The main purpose of this fund is to account for billings to agencies affiliated with the Adult Education Program that Terrebonne Parish School Board is not the grantee of the Award notification.

In Fiscal Year 2019/2020, the Adult Education Program partnered with Louisiana Community and Technical College System (LCTCS) to train and certify our employees in NCCER (National Center for Construction Education and Research), ICTP (Instructor Certification Training Program), and CPR (Cardiopulmonary Resuscitation)-Basic Life Support Level 1 courses.

Due to uncertainty of funding, no estimate has been made for fiscal year 2020/2021.

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2020/2021

Education Excellence

The Education Excellence Fund (EEF) 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.

It is a district focus to have all students graduate with their cohort. The EEF funds will assist the district in achieving this goal. These funds will be used to support programs such as Edgenuity and courses within the Jump Start pathway. Edgenuity is a computer based program that allows students limitless opportunities to recover missed coursework and remediate in deficit areas. Over the past several years this program has given participants a second chance to earn a high school diploma. With the implementation of the Jump Start Pathway, several courses are offered to increase opportunities for students to remain with their cohort. Although the pathway includes mandatory courses, it includes courses that take advantage of a student's interests and abilities. These funds will be used to pay for a teacher and paraprofessional at each high school.

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 2020/2021 are \$379,651. The estimated Fund Balance at June 30, 2021 is projected to be \$9,398.

Personnel Roster

Position	Revised Budget 2019/2020	Budget 2020/2021	Increase (Decrease)
Secondary Teacher	4	4	0
Secondary Paraprofessional	4	4	0
Total Positions	8	8	0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2020/2021

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 2020/2021 is estimated at the prior year's allocation of \$27,530.

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2020/2021

Infant CLASS Kellogg Foundation Grant
State Funds

The Infant CLASS Preschool Development Grant was first awarded to Terrebonne Parish School District in fiscal year 2020 to help lead agencies provide teachers and directors with high-quality, evidence-based professional development specifically targeted toward infant-teacher interactions. The Preschool Development Grant Birth to Five will provide 87% of the funding and the remaining 13% will be funded by the Kellogg Grant.

Due to the uncertainty of funding, no estimate has been made for fiscal year 2020/2021.

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2020/2021

**Cecil J. Picard LA 4 Early Childhood Program
State Grant**

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 Grant is based on \$4,580 per eligible student per year, which is combined with other funding sources such as ESSA Title I and 8(g) Grants to fully fund the program.

Effective with fiscal year 2019/2020, all LA 4 funding for early childhood education is awarded as a contracted service agreement and is now funded as the Cecil J. Picard LA 4 Early Childhood State Grant.

Funding for fiscal year 2020/2021 is estimated at \$3,893,000.

Personnel Roster

Position	Revised Budget 2019/2020	Budget 2020/2021	Increase (Decrease)
Pre-K Teacher	33	33	0
Pre-K Paraprofessional	33	33	0
Staff Coordinator	1	1	0
Clerical/Secretarial	0	1	1
Total Positions	67	68	1

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2020/2021

**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 2020/2021 is estimated at \$89,272.

Personnel Roster

Position	Revised Budget 2019/2020	Budget 2020/2021	Increase (Decrease)
Homeless Program Liaison	1	0	(1)
Homeless Program Paraprofessional	1	1	0
Homeless Program Secretary	1	0	(1)
Total Positions	3	1	(2)

Terrebonne Parish School Board
Special Revenue Funds
ESSA Title IX Part A
McKinney-Vento Homeless Assistance Act
Fiscal Year 2020/2021

560

Account Number	Account Description	Actual 2018/2019	Revised Budget 2019/2020	Budget 2020/2021
REVENUE AND OTHER SOURCES OF FUNDS				
560-0000-545590-000-000-000-0000	Other ESSA Programs	\$104,738	\$220,573	\$89,272
560-0000-545590-000-255-000-000-0000	Other ESSA Programs	2,720	0	0
	Total Revenues	\$107,458	\$220,573	\$89,272
EXPENDITURES AND OTHER USES OF FUNDS				
560-1510-611501-000-000-000-11-000-0000	Paraprofessional	\$15,709	\$16,307	\$16,595
560-1510-612211-000-000-000-11-000-0000	Seasonal Teacher	14,102	0	0
560-1510-653038-000-000-000-11-000-0000	Web Based Access License	0	23,000	23,000
560-1510-658201-000-000-000-11-000-0000	Travel-Employee	1,753	0	0
560-1510-659021-000-000-000-11-000-0000	Participation/Activity Fee	0	500	0
560-1510-661005-000-000-000-11-000-0000	Instructional Materials	7,249	10,116	8,000
560-1510-661052-000-000-000-11-000-0000	Other Materials and Supplies	2,411	7,785	2,500
560-1510-661510-000-000-000-24-000-0000	Technology Related Supplies	1,088	25,860	10,961
560-2180-611311-000-000-000-31-000-0000	Part-Time Case Manager	0	12,320	0
560-2180-611371-000-000-000-31-000-0000	Project Itinerant Liaison	19,179	20,249	0
560-2180-613063-000-000-000-31-000-0000	Extra Work-Social Worker	728	1,456	0
560-2180-651353-000-000-000-31-000-0000	Pmts in Lieu of Transportation	0	500	2,500
560-2180-658201-000-000-000-31-000-0000	Travel-Employee	0	2,300	0
560-2180-661039-000-000-000-31-000-0000	Parental Involvement Supplies	7,654	12,767	3,000
560-2214-611401-000-000-000-51-000-0000	Clerical/Secretarial	0	20,491	0
560-2234-632012-000-000-000-23-000-0000	Consultant Services	0	4,000	0
560-2234-658201-000-000-000-23-000-0000	Travel-Employee	0	1,709	0
560-2720-651061-000-000-000-13-000-0000	Student Transportation	0	0	2,500
560-xxxx-621000-000-000-000-xx-000-0000	Group Insurance Expense	11,273	21,577	7,486
560-xxxx-622500-000-000-000-xx-000-0000	Medicare Part A Expense	700	964	236
560-xxxx-623101-000-000-000-xx-000-0000	Teachers' Retirement	13,275	18,414	4,282
560-xxxx-626001-000-000-000-xx-000-0000	Workers' Compensation Insurance	199	283	66
560-5200-693301-000-000-000-00-000-0000	Indirect Cost-Federal Fund	9,418	19,975	8,146
255 - Assistance for Homeless Children and Youth				
560-1510-661005-000-255-000-11-000-0000	Instructional Materials	2,449	0	0
560-1510-661052-000-255-000-11-000-0000	Other Materials and Supplies	272	0	0
	Total Expenditures	\$107,458	\$220,573	\$89,272

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2020/2021

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 2020/2021 is estimated at \$236,159.

Personnel Roster

Position	Revised Budget 2019/2020	Budget 2020/2021	Increase (Decrease)
Paraprofessional	3	3	0
Total Positions	3	3	0

Terrebonne Parish School Board
Special Revenue Funds
Federal Vocational Education
Fiscal Year 2020/2021

590

Account Number	Account Description	Actual 2018/2019	Revised Budget 2019/2020	Budget 2020/2021
REVENUE AND OTHER SOURCES OF FUNDS				
590-0000-545100-000-000-000-0000	Career and Technical Education	\$243,290	\$248,648	\$236,159
	Total Revenues	\$243,290	\$248,648	\$236,159
EXPENDITURES AND OTHER USES OF FUNDS				
590-1300-632018-000-000-000-000-0000	Instructional Services	\$10,306	\$10,000	\$10,005
590-1300-653038-000-000-000-000-0000	Web Based Access License	21,705	25,600	25,600
590-1300-661020-000-000-000-000-0000	Vocational Supplies	25,029	22,829	72,528
590-1300-661510-000-000-000-000-0000	Technology Related Supplies	33,394	0	0
590-1300-673907-000-000-000-000-0000	Other Equipment	0	0	13,170
590-1300-673952-000-000-000-000-0000	Other Equipment-HVAC	7,750	20,478	0
590-1390-611501-000-000-000-000-0000	Paraprofessional	48,551	51,188	52,135
590-2122-613080-000-000-000-000-0000	Extra Work-Guidance Counselor	7,826	0	0
590-2235-658201-000-000-000-000-0000	Travel-Employee	4,337	3,185	6,480
590-2235-658253-000-000-000-000-0000	Travel-Out of State	19,440	16,054	16,000
590-xxxx-621000-000-000-000-000-0000	Group Insurance Expense	25,878	25,878	25,878
590-xxxx-622500-000-000-000-000-0000	Medicare Part A Expense	748	693	704
590-xxxx-623101-000-000-000-000-0000	Teachers' Retirement	14,032	13,309	13,450
590-xxxx-623905-000-000-000-000-0000	LA State Empl Rtmt-LASERS	690	0	0
590-xxxx-626001-000-000-000-000-0000	Workers' Compensation Insurance	226	204	209
175 - Jobs for Amercia's Graduates				
590-1490-611272-000-175-000-00-000-0000	JAG Teacher	13,310	34,747	0
590-1490-621000-000-175-000-00-000-0000	Group Insurance Expense	4,335	8,859	0
590-1490-622500-000-175-000-00-000-0000	Medicare Part A Expense	177	479	0
590-1490-623101-000-175-000-00-000-0000	Teachers' Retirement	3,554	9,034	0
590-1490-626001-000-175-000-00-000-0000	Workers' Compensation Insurance	53	139	0
590-2235-658201-000-175-000-00-000-0000	Travel-Employee	773	2,200	0
590-2235-658253-000-175-000-00-000-0000	Travel-Out of State	1,176	3,772	0
	Total Expenditures	\$243,290	\$248,648	\$236,159

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2020/2021

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 was to support the design and implementation of competency-based teacher preparation programs that included, at minimum, a full-year residency experience for aspiring teachers.

Due to the uncertainty of funding, no estimate for fiscal year 2020/2021 has been made.

Terrebonne Parish School Board
 Special Revenue Funds
 8(g) Block Grant
 Fiscal Year 2020/2021

610

Account Number	Account Description	Actual 2018/2019	Revised Budget 2019/2020	Budget 2020/2021
REVENUE AND OTHER SOURCES OF FUNDS				
610-0000-532200-000-163-000-00-000-0000	Education Support Fund	\$1,500	\$0	\$0
	Total Revenues	\$1,500	\$0	\$0
EXPENDITURES AND OTHER USES OF FUNDS				
163 - Believe and Prepare				
610-2231-689509-000-163-000-23-000-0000	Non-Public Attendee Stipend	\$1,500	\$0	\$0
	Total Expenditures	\$1,500	\$0	\$0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2020/2021

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 social-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 2020/2021 is estimated to be \$210,097.

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2020/2021

**WorkReady U-State Adult Education Literacy
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 \$7,599 for students taking the National High School Equivalency Test (HiSET).

Total funding for fiscal year 2020/2021 is estimated at \$255,778 (\$248,179 basic allocation and \$7,599 miscellaneous revenues received from testing fees).

Personnel Roster

Position	Revised Budget 2019/2020	Budget 2020/2021	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 2020/2021

680

Account Number	Account Description	Actual 2018/2019	Revised Budget 2019/2020	Budget 2020/2021
REVENUE AND OTHER SOURCES OF FUNDS				
680-0000-519901-000-580-000-00-000-0000	Miscellaneous Rev-Test Fees	\$7,150	\$7,599	\$7,599
680-0000-532250-000-000-000-00-000-0000	Adult Education	233,356	248,179	248,179
	Total Revenues	\$240,506	\$255,778	\$255,778
EXPENDITURES AND OTHER USES OF FUNDS				
680-1600-611284-000-000-000-00-000-0000	Adult Education Teacher	\$42,154	\$43,370	\$44,178
680-1600-611501-000-000-000-00-000-0000	Paraprofessional	52,151	63,293	64,068
680-1600-612301-000-000-000-00-000-0000	Substitute Teacher	3,967	0	0
680-1600-644230-000-000-000-00-000-0000	Copy Equipment Rental	2,315	2,500	0
680-1600-653038-000-000-000-00-000-0000	Web Based Access License	3,838	0	0
680-1600-653038-000-150-000-00-000-0000	Web Based Access License	0	2,000	2,000
680-1600-658201-000-150-000-00-000-0000	Travel-Employee	0	1,300	1,300
680-1600-661005-000-000-000-00-000-0000	Instructional Materials	434	0	0
680-1600-661005-000-150-000-00-000-0000	Instructional Materials	0	1,744	1,744
680-2216-611363-000-000-000-00-000-0000	Coordinator-Special Area	37,091	41,567	42,623
680-2216-611501-000-000-000-00-000-0000	Paraprofessional	3,545	0	0
680-2216-658201-000-000-000-00-000-0000	Travel-Employee	0	500	500
680-2216-661050-000-000-000-00-000-0000	General Office Supplies	213	556	500
680-2236-658201-000-000-000-00-000-0000	Travel-Employee	120	208	200
680-2236-658201-000-000-000-00-230-0000	Travel-Employee	239	4,300	3,000
680-xxxx-621000-000-000-000-00-000-0000	Group Insurance Expense	48,323	46,277	47,085
680-xxxx-622500-000-000-000-00-000-0000	Medicare Part A Expense	1,322	1,431	1,453
680-xxxx-623101-000-000-000-00-000-0000	Teachers' Retirement	37,088	38,540	38,924
680-xxxx-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	556	593	604
580 - Bayou Cane Adult Education Center				
680-1600-612216-000-580-000-00-000-0000	Seasonal Test Coordinator	4,650	4,500	4,500
680-1600-612217-000-580-000-00-000-0000	Seasonal Test Proctor	1,919	2,500	2,500
680-1600-622000-000-580-000-00-000-0000	FICA	391	423	423
680-1600-622500-000-580-000-00-000-0000	Medicare Part A Expense	95	102	102
680-1600-623101-000-580-000-00-000-0000	Teachers' Retirement	69	46	46
680-1600-626001-000-580-000-00-000-0000	Workers' Compensation Insurance	26	28	28
	Total Expenditures	\$240,506	\$255,778	\$255,778

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2020/2021

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 2020/2021 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 2020/2021 is estimated in the amount of \$93,458. This State grant must be completely expended by June 30 of each year.

Projected revenues for the 2020/2021 fiscal year are \$1,094,458, which includes a General Operating Fund transfer of \$1,000,000, the State grant for non-public school textbooks of \$93,458 and lost/damaged textbooks revenues of \$1,000. Projected expenditures are estimated to be \$943,458, which includes \$850,000 for public and \$93,458 for non-public textbooks, respectively.

The estimated Fund Balance at June 30, 2021 is \$888,413.

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2020/2021

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 2020/2021 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 2020/2021 is estimated at \$4,417,994 which is comprised of IDEA Part B, \$3,598,076; Early Intervening Services, \$563,294; and Non-Public Schools, \$256,624.

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2020/2021

Personnel Roster			
Position	Revised Budget 2019/2020	Budget 2020/2021	Increase (Decrease)
Clerical/Secretarial	7	7	0
Supervisor	1	1	0
Pupil Appraisal Coordinator	1	1	0
Speech Therapist /Pathologist–Non-Public	1	1	0
Social Worker	7	7	0
Assistive Technologist Coordinator	1	1	0
Facilitator/Coordinator	8	8	0
Psychologist	11	11	0
504 Facilitator	1	1	0
Nurse	6	6	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	2	2	0
Intervention Content Leaders	4	3	(1)
Total Positions	74	73	(1)

Terrebonne Parish School Board
Special Revenue Funds
Special Education PL 101-476
Individuals with Disabilities Education Act (IDEA) Part B
Fiscal Year 2020/2021

750

Account Number	Account Description	Actual 2018/2019	Revised Budget 2019/2020	Budget 2020/2021
REVENUE AND OTHER SOURCES OF FUNDS				
750-0000-545310-000-000-000-000-0000	IDEA Part B	\$4,462,802	\$5,269,795	\$4,417,994
	Total Revenues	\$4,462,802	\$5,269,795	\$4,417,994
EXPENDITURES AND OTHER USES OF FUNDS				
750-1210-613042-000-000-000-13-611-0000	Summer Program Teacher	\$2,842	\$3,856	\$3,856
750-1210-653038-000-000-000-24-611-0000	Web Based Access License	29,899	32,521	2,039
750-1210-658201-000-000-000-13-611-0000	Travel-Employee	220	300	50
750-1210-661005-000-000-000-11-611-0000	Instructional Materials	14,579	57,945	5,000
750-1210-661510-000-000-000-24-611-0000	Technology Related Supplies	89,425	31,100	6,000
750-1211-611517-000-000-000-11-611-0000	Part-Time Paraprofessional	0	14,400	14,400
750-2130-658201-000-000-000-51-611-0000	Travel-Employee	2,849	2,700	2,700
750-2130-661048-000-000-000-51-611-0000	Health Supplies	10,002	60,601	5,000
750-2134-611841-000-000-000-51-611-0000	Health Nurse	186,121	227,651	107,541
750-2140-611401-000-000-000-51-611-0000	Clerical/Secretarial	42,630	44,610	41,350
750-2140-611425-000-000-000-51-611-0000	Microfilm Clerk	20,987	22,405	22,707
750-2140-653032-000-000-000-21-611-0000	Cellular Telephone Expense	156	3,400	400
750-2140-655001-000-000-000-21-611-0000	Forms Printing	2,387	2,279	500
750-2140-658201-000-000-000-21-611-0000	Travel-Employee	8,451	8,400	500
750-2140-661041-000-000-000-21-611-0000	Assessment Supplies	27,396	30,500	5,000
750-2142-611325-000-000-000-21-611-0000	Psychologist	229,929	530,360	535,924
750-2145-611331-000-000-000-21-611-0000	Educational Diagnostician	182,281	176,517	177,708
750-2145-611339-000-000-000-41-611-0000	Coordinator-Pupil Appraisal	50,880	51,983	52,077
750-2149-611323-xxx-000-000-21-611-0000	Social Worker	306,443	288,947	289,451
750-2150-643018-000-000-000-21-611-0000	Equipment Repair Service	894	5,900	900
750-2150-658201-000-000-000-21-611-0000	Travel-Employee	146	150	0
750-2153-611337-000-000-000-21-611-0000	Audiologist	22,581	0	0
750-2154-613002-000-000-000-13-611-0000	Extra Work-Interpreter	30	30	30
750-2154-613003-000-000-000-13-611-0000	Summer Program Paraprofessional	40	0	0
750-2154-658201-000-000-000-13-611-0000	Travel-Employee	187	200	90
750-2160-658201-000-000-000-51-611-0000	Travel-Employee	1,100	1,000	300
750-2161-611321-000-000-000-51-611-0000	Occupational Therapist	82,689	83,829	84,011
750-2161-633143-000-000-000-51-611-0000	Occupational Therapy Fees	22,878	35,000	5,000
750-2166-633142-000-000-000-51-611-0000	Physical Therapy Fees	58,275	58,000	5,000

Terrebonne Parish School Board
Special Revenue Funds
Special Education PL 101-476
Individuals with Disabilities Education Act (IDEA) Part B
Fiscal Year 2020/2021

750

Account Number	Account Description	Actual 2018/2019	Revised Budget 2019/2020	Budget 2020/2021
750-2170-611335-000-000-000-24-611-0000	Assistive Technologist	40,784	41,886	42,652
750-2170-658201-000-000-000-24-611-0000	Travel-Employee	453	500	0
750-2212-611112-000-000-000-41-611-0000	Supervisor-Special Education	54,722	54,362	54,359
750-2212-611363-000-000-000-41-611-0000	Coordinator-Special Area	81,381	83,063	83,139
750-2212-611373-000-000-000-11-611-0000	Facilitator-Special Area	276,851	286,768	237,390
750-2212-611401-000-000-000-51-611-0000	Clerical/Secretarial	72,788	77,240	76,356
750-2212-644230-000-000-000-51-611-0000	Copy Equipment Rental	3,396	13,000	3,000
750-2212-658201-000-000-000-11-611-0000	Travel-Employee	4,227	4,000	1,000
750-2212-658201-000-000-000-41-611-0000	Travel-Employee	2,144	2,000	3,000
750-2212-658253-000-000-000-41-611-0000	Travel-Out of State	3,219	3,667	2,000
750-2212-661050-000-000-000-51-611-0000	General Office Supplies	10,797	10,101	500
750-2212-661510-000-000-000-24-611-0000	Technology Related Supplies	3,783	26,000	5,000
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	8,100	20,000	4,000
750-2232-644123-000-000-000-23-611-0000	Building Rental	0	5,000	0
750-2232-658201-000-000-000-23-611-0000	Travel-Employee	7,671	3,000	3,000
750-2232-658253-000-000-000-23-611-0000	Travel-Out of State	6,322	7,333	2,000
750-2232-659015-000-000-000-23-611-0000	Certification Fee	300	300	300
750-2232-661045-000-000-000-23-611-0000	Professional Development Supplies	5,385	1,069	1,069
750-2259-611423-000-000-000-51-611-0000	Media Center Clerk	20,861	21,904	22,206
750-2310-633310-000-000-000-51-611-0000	Financial Audit Fees	1,340	1,420	1,420
750-2410-613077-000-000-000-13-611-0000	Summer Program Administration	3,842	4,673	4,673
750-2410-658201-000-000-000-13-611-0000	Travel-Employee	140	150	0
750-2620-653001-000-000-000-51-611-0000	Postage Expense	87	400	100
750-2730-612453-000-000-000-51-611-0000	Sub Special Ed Bus Attendant	8,800	15,000	15,000
750-2730-644234-000-000-000-51-611-0000	Equipment Rental	40,337	41,000	5,000
750-2730-651052-000-000-000-51-611-0000	Sp Ed Comm Based Instruction	1,969	3,271	900
750-2730-651061-000-000-000-51-611-0000	Student Transportation	5,345	5,000	2,000
750-2732-611541-000-000-000-51-611-0000	Special Education Bus Attendant	142,240	163,093	165,634
750-2732-613026-000-000-000-51-611-0000	Extra Work-SE Bus Attendant	3,921	2,500	2,500
750-2830-654035-000-000-000-51-611-0000	Advertising Expense	360	300	150
750-xxxx-621000-xxx-000-000-xx-611-0000	Group Insurance Expense	536,343	595,593	561,795
750-xxxx-622000-xxx-000-000-xx-611-0000	FICA	428	1,822	1,822
750-xxxx-622500-xxx-000-000-xx-611-0000	Medicare Part A Expense	23,606	29,366	27,055

Terrebonne Parish School Board
Special Revenue Funds
Special Education PL 101-476
Individuals with Disabilities Education Act (IDEA) Part B
Fiscal Year 2020/2021

750

Account Number	Account Description	Actual 2018/2019	Revised Budget 2019/2020	Budget 2020/2021
750-xxxx-623101-xxx-000-000-xx-611-0000	Teachers' Retirement	427,645	484,830	437,016
750-xxxx-623300-xxx-000-000-xx-611-0000	LA School Empl Rtmt-LSERS	38,778	46,101	45,082
750-xxxx-626001-xxx-000-000-xx-611-0000	Workers' Compensation Insurance	14,325	16,919	16,270
750-5200-693301-000-000-000-00-000-0000	Indirect Cost-Federal Fund	401,278	477,220	403,154
Non-Public Allocation				
750-1210-658201-000-000-000-11-248-0000	Travel-Employee	74	50	50
750-1210-661005-000-000-000-11-248-0000	Instructional Materials	0	23,974	3,360
750-1214-611242-000-000-000-11-248-0000	Adaptive Physical Education Tchr.	20,452	10,943	10,963
750-1216-611247-000-000-000-11-248-0000	Sp. Ed. Non-Cat Preschool Teacher	15,522	33,784	33,952
750-1216-612301-000-000-000-11-248-0000	Substitute Teacher	7,353	0	0
750-2130-658201-000-000-000-51-248-0000	Travel-Employee	0	2,500	2,500
750-2140-658201-000-000-000-21-248-0000	Travel-Employee	238	3,550	3,550
750-2150-658201-000-000-000-51-248-0000	Travel-Employee	1,551	3,600	3,600
750-2150-661005-000-000-000-11-248-0000	Instructional Materials	711	18,500	10,000
750-2150-661052-000-000-000-51-248-0000	Other Materials and Supplies	0	60,196	10,000
750-2152-611301-000-000-000-51-248-0000	Speech Therapist/Pathologist	62,083	54,529	54,651
750-2152-611303-000-000-000-51-248-0000	Speech Therapist Assistant	20,540	9,942	9,942
750-2152-611329-000-000-000-21-248-0000	Qual Exam/Speech Pathologist	7,883	0	0
750-2152-612417-000-000-000-21-248-0000	Substitute Speech Therapist	1,405	10,000	10,000
750-2152-613061-000-000-000-51-248-0000	Extra Work-Speech Therapist	910	0	0
750-2160-658201-000-000-000-51-248-0000	Travel-Employee	61	0	0
750-2161-611321-000-000-000-51-248-0000	Occupational Therapist	5,187	8,335	8,350
750-2212-611363-000-000-000-41-248-0000	Coordinator-Special Area	25,896	26,316	26,336
750-2212-661510-000-000-000-24-248-0000	Technology Related Supplies	0	29,100	3,269
750-2232-632012-000-000-000-23-248-0000	Consultant Services	0	5,000	5,000
750-xxxx-621000-000-000-000-xx-248-0000	Group Insurance Expense	39,920	35,917	35,936
750-xxxx-622500-000-000-000-xx-248-0000	Medicare Part A Expense	1,982	1,701	1,706
750-xxxx-623101-000-000-000-xx-248-0000	Teachers' Retirement	39,976	23,580	22,842
750-xxxx-626001-000-000-000-xx-248-0000	Workers' Compensation Insurance	669	615	617
Early Intervening Services				
750-1110-611248-000-000-000-11-335-0000	Instructional Interventionist	43,137	44,235	44,338
750-1110-611249-000-000-000-11-335-0000	Intervention Content Leader	0	174,007	134,144

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2020/2021

Individuals with Disabilities Education Act
Believe and Prepare Formula Transition

The purpose of the Believe and Prepare-Formula Transition 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 2020/2021 has been made.

Terrebonne Parish School Board
 Special Revenue Funds
 Special Education PL 101-476
 Believe and Prepare Formula Transition
 Fiscal Year 2020/2021

750

Account Number	Account Description	Actual 2018/2019	Revised Budget 2019/2020	Budget 2020/2021
REVENUE AND OTHER SOURCES OF FUNDS				
750-0000-545350-000-163-000-00-000-0000	Other Special Education Programs	\$1,500	\$0	\$0
	Total Revenues	\$1,500	\$0	\$0
EXPENDITURES AND OTHER USES OF FUNDS				
750-2232-615052-000-163-000-23-611-0000	Stipend-Inservice Participant	\$1,000	\$0	\$0
750-2232-689509-000-163-000-23-611-0000	Stipend-Non-Public Attendee	500	0	0
	Total Expenditures	\$1,500	\$0	\$0

Terrebonne Parish School Board
 Special Revenue Funds
 Fiscal Year 2020/2021

**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 2020/2021 has been estimated at the prior year’s allocation of \$50,000.

Personnel Roster

Position	Revised Budget 2019/2020	Budget 2020/2021	Increase (Decrease)
JAG Teacher	1	1	0
Total Positions	1	1	0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2020/2021

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). The fiscal agent for this project is now Lafourche Parish School Board.

Due to the uncertainty of funding, no estimate for fiscal year 2020/2021 has been made.

Terrebonne Parish School Board
Special Revenue Funds
Special Education PL 101-476
Positive Behavior Intervention Support
Fiscal Year 2020/2021

750

Account Number	Account Description	Actual 2018/2019	Revised Budget 2019/2020	Budget 2020/2021
REVENUE AND OTHER SOURCES OF FUNDS				
750-0000-545350-000-227-000-00-000-0000	Other Special Education Programs	\$2,934	\$67	\$0
	Total Revenues	\$2,934	\$67	\$0
EXPENDITURES AND OTHER USES OF FUNDS				
750-2232-632012-000-227-000-00-000-0000	Consultant Services	\$2,500	\$0	\$0
750-2232-658201-000-227-000-00-000-0000	Travel-Employee	434	67	0
	Total Expenditures	\$2,934	\$67	\$0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2020/2021

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.

Projected funding for fiscal year 2020/2021 is estimated at \$85,677.

Terrebonne Parish School Board
 Special Revenue Funds
 Special Education PL 101-476
 School Redesign
 Fiscal Year 2020/2021

750

Account Number	Account Description	Actual 2018/2019	Revised Budget 2019/2020	Budget 2020/2021
REVENUE AND OTHER SOURCES OF FUNDS				
750-0000-545310-000-290-000-00-000-0000	IDEA-Part B	\$66,126	\$36,009	\$85,677
	Total Revenues	\$66,126	\$36,009	\$85,677
EXPENDITURES AND OTHER USES OF FUNDS				
750-1210-661005-000-290-000-00-000-0000	Instructional Materials	\$23,879	\$0	\$0
750-2232-632012-000-290-000-00-000-0000	Consultant Services	36,301	32,748	77,859
750-5200-693301-000-290-000-00-000-0000	Indirect Cost-Federal Fund	5,946	3,261	7,818
	Total Expenditures	\$66,126	\$36,009	\$85,677

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2020/2021

Individuals with Disabilities Education Act
State Personnel Development Grant-UIR

The State Personnel Development Grant-UIR program provides professional development opportunities to educators with a focus on improving literacy outcomes for students with disabilities in grades three through five through data-driven decision making strategies and the effective use of evidence-based literacy practices.

Due to the uncertainty of funding, no estimate for fiscal year 2020/2021 has been made.

Terrebonne Parish School Board
 Special Revenue Funds
 Special Education PL 101-476
 State Personnel Development Grant-UJR
 Fiscal Year 2020/2021

750

Account Number	Account Description	Actual 2018/2019	Revised Budget 2019/2020	Budget 2020/2021
REVENUE AND OTHER SOURCES OF FUNDS				
750-0000-545350-000-370-000-00-000-0000	Other Special Education Programs	\$0	\$27,063	\$0
	Total Revenues	\$0	\$27,063	\$0
EXPENDITURES AND OTHER USES OF FUNDS				
750-2232-632012-000-370-000-00-000-0000	Consultant Services	\$0	\$24,612	\$0
750-5200-693301-000-370-000-00-000-0000	Indirect Cost	0	2,451	0
	Total Expenditures	\$0	\$27,063	\$0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2020/2021

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).

Due to the uncertainty of funding, no estimate has been made for fiscal year 2020/2021.

Terrebonne Parish School Board
 Special Revenue Funds
 Fiscal Year 2020/2021

**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.

The Early Childhood Community Network Lead Agency 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 2020/2021 is estimated at \$138,704, which is comprised of Public in the amount of \$131,227 and Non-Public in the amount of \$7,477. Due to uncertainty of funding, no fiscal year 2020/2021 estimate is made for Early Childhood Lead Agency.

Personnel Roster

Position	Revised Budget 2019/2020	Budget 2020/2021	Increase (Decrease)
School Psychologist	1	1	0
Speech Pathologist	1	1	0
Total Positions	2	2	0

Program Code:
 120 – Lead Agency, Non-Public Allocation

Terrebonne Parish School Board
Special Revenue Funds
Special Education PL 101-476
Individuals with Disabilities Education Act (IDEA) Preschool Grant
Fiscal Year 2020/2021

760

Account Number	Account Description	Actual 2018/2019	Revised Budget 2019/2020	Budget 2020/2021
REVENUE AND OTHER SOURCES OF FUNDS				
760-0000-545320-000-000-000-0000	IDEA-Preschool	\$123,237	\$162,976	\$138,704
760-0000-545320-000-250-000-00-000-0000	IDEA-Preschool EC Lead Agency	5,729	0	0
	Total Revenues	\$128,966	\$162,976	\$138,704
EXPENDITURES AND OTHER USES OF FUNDS				
760-1210-661005-000-000-000-11-619-0000	Instructional Materials	\$0	\$7,764	\$8,814
760-1210-661510-000-000-000-24-619-0000	Technology Related Supplies	0	22,141	9,000
760-2140-658201-000-000-000-21-619-0000	Travel-Employee	108	210	210
760-2142-611325-000-000-000-21-619-0000	Psychologist	26,330	31,649	31,699
760-2150-658201-000-000-000-51-619-0000	Travel-Employee	0	10	10
760-2152-611301-000-000-000-51-619-0000	Speech Therapist/Pathologist	0	10,693	10,713
760-2152-611329-000-000-000-21-619-0000	Qual Exam/Speech Pathologist	37,632	29,885	27,173
760-2152-612417-000-000-000-21-619-0000	Substitute Speech Therapist	1,476	0	0
760-2212-658201-000-000-000-21-619-0000	Travel-Employee	496	500	500
760-2232-623012-000-000-000-23-619-0000	Consultant Services	4,250	4,500	4,500
760-2232-644123-000-000-000-23-619-0000	Building Rental	650	650	650
760-xxxx-621000-000-000-000-xx-619-0000	Group Insurance Expense	16,390	17,485	14,288
760-xxxx-622500-000-000-000-xx-619-0000	Medicare Part A Expense	863	971	959
760-xxxx-623101-000-000-000-xx-619-0000	Teachers' Retirement	12,692	10,550	9,775
760-xxxx-626001-000-000-000-xx-619-0000	Workers' Compensation Insurance	262	290	279
760-5200-693301-000-000-000-00-000-0000	Indirect Cost-Federal Fund	11,081	14,758	12,657
Non-Public Allocation				
760-1210-658201-000-000-000-11-248-0000	Travel-Employee	85	170	170
760-1210-661005-000-000-000-11-248-0000	Instructional Materials	0	10,720	7,277
760-1216-611247-000-000-000-11-248-0000	Sp. Ed. Non-Cat Preschool Teacher	7,481	0	0
760-1216-621000-000-000-000-11-248-0000	Group Insurance Expense	2,057	0	0
760-1216-622500-000-000-000-11-248-0000	Medicare Part A Expense	63	0	0
760-1216-623101-000-000-000-11-248-0000	Teachers' Retirement	1,285	0	0
760-1216-626001-000-000-000-11-248-0000	Workers' Compensation Insurance	30	0	0
760-2212-658201-000-000-000-21-248-0000	Travel-Employee	6	30	30

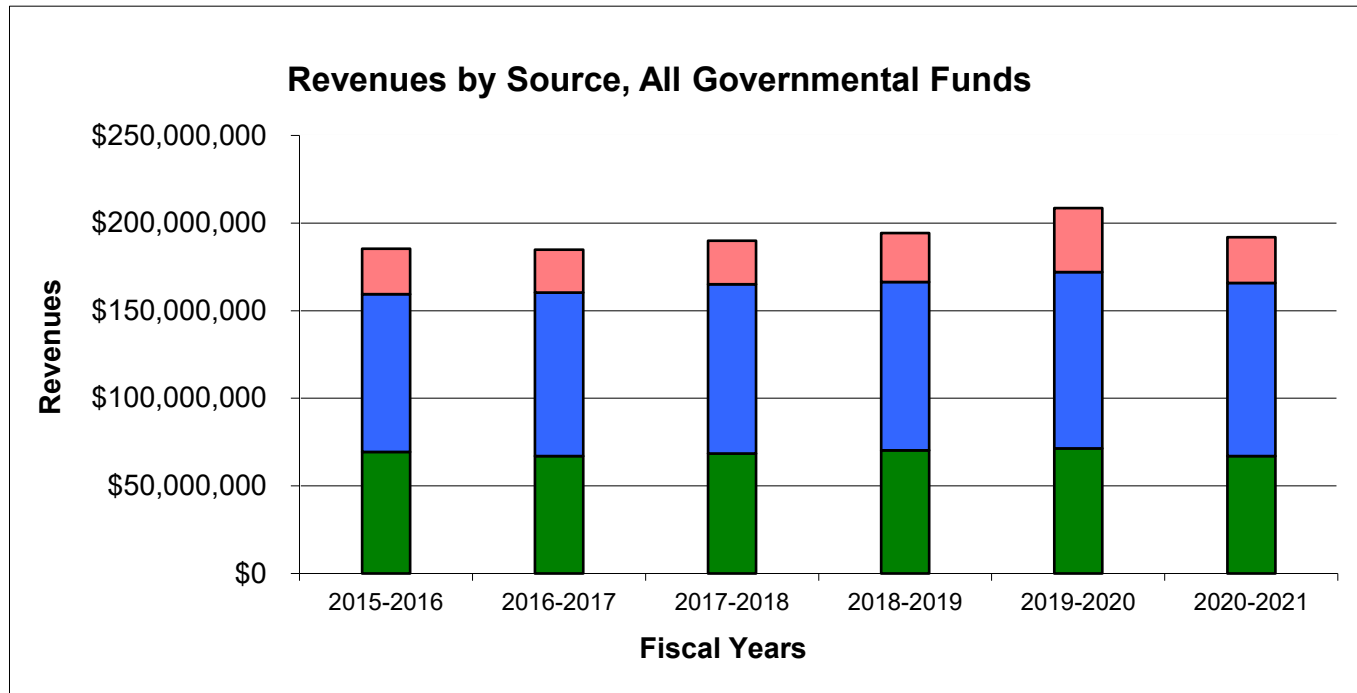
Informational Section



INFORMATIONAL SECTION

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Terrebonne Parish School Board
Information Section
Revenues by Source, All Governmental Funds
Fiscal Year 2020/2021



	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Revised 2019-2020	Proposed 2020-2021
Local Sources	\$69,446,713	\$67,058,042	\$68,476,006	\$70,291,650	\$71,356,279	\$66,970,317
State Sources	89,873,506	93,308,098	96,512,270	96,031,840	100,722,418	98,806,158
Federal Sources	<u>25,972,547</u>	<u>24,475,111</u>	<u>24,841,891</u>	<u>28,049,972</u>	<u>36,506,135</u>	<u>26,073,815</u>
Total Revenues	<u>\$185,292,766</u>	<u>\$184,841,251</u>	<u>\$189,830,167</u>	<u>\$194,373,462</u>	<u>\$208,584,832</u>	<u>\$191,850,290</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
Information Section
Expenditures and Other Uses of Funds by Object - Governmental Fund Types (1)
Fiscal Year 2020/2021

	Actual <u>2016-2017</u>	Actual <u>2017-2018</u>	Actual <u>2018-2019</u>	Revised <u>2019-2020</u>	Proposed <u>2020-2021</u>
Salaries	\$96,440,880	\$94,615,424	\$95,222,618	\$100,543,549	\$96,151,045
Benefits	58,268,998	59,730,456	60,918,866	61,129,949	59,261,383
Services	12,631,057	12,199,788	13,189,204	16,439,664	14,586,841
Materials & Supplies	11,656,549	14,143,252	14,566,933	19,123,524	13,593,095
Property	376,145	354,376	715,764	1,342,389	327,920
Debt Service & Miscellaneous	294,765	288,402	329,082	373,118	257,078
Other Uses of Funds	<u>23,601,498</u>	<u>22,926,064</u>	<u>24,964,276</u>	<u>31,059,456</u>	<u>25,833,404</u>
Total Expenditures	<u>\$203,269,892</u>	<u>\$204,257,762</u>	<u>\$209,906,743</u>	<u>\$230,011,649</u>	<u>\$210,010,766</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)
Fiscal Year 2020/2021

	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Revised 2019-2020	Proposed 2020-2021
Revenues					
Local Sources	\$67,058,042	\$68,476,006	\$70,291,650	\$71,356,279	\$66,970,317
State Sources	93,308,098	96,512,270	96,031,840	100,722,418	98,806,158
Federal Sources	<u>24,475,111</u>	<u>24,841,891</u>	<u>28,049,972</u>	<u>36,506,135</u>	<u>26,073,815</u>
Total Revenues	184,841,251	189,830,167	194,373,462	208,584,832	191,850,290
Expenditures					
Instructional					
Regular Programs	67,051,582	67,089,069	66,364,008	70,031,522	64,091,715
Special Education Programs	18,263,497	18,327,265	19,111,107	21,014,826	19,582,493
Career & Technical Education Programs	3,686,173	4,018,852	4,150,498	4,335,253	4,000,342
Other Instructional Programs	5,292,117	5,535,450	5,581,744	7,224,936	5,730,488
Special Programs	9,606,805	9,664,784	11,531,597	12,264,633	12,522,138
Adult /Continuing Education Programs	759,142	722,730	759,732	810,195	769,546
Support Services					
Pupil Support Services	11,093,365	11,343,707	11,873,313	12,517,950	11,882,071
Instructional Staff Services	10,441,872	10,782,918	11,521,147	13,481,696	10,364,715
General Administration	1,970,619	1,958,402	2,077,082	2,172,323	2,173,521
School Administration	10,093,087	10,423,355	10,477,640	10,445,628	10,069,751
Business Services	2,338,689	2,307,066	2,085,409	2,373,944	2,079,005
Plant Operation & Maintenance	14,035,582	14,426,527	13,548,779	14,292,462	14,351,258
Student Transportation Services	10,991,713	11,182,253	12,255,042	12,427,822	12,443,702
Central Services	2,174,476	1,988,695	2,148,701	2,113,763	2,022,982
Child Nutrition Program	11,295,828	11,418,750	11,322,086	13,237,500	11,962,872
Facility Acquisition & Construction Services	431,855	0	0	68,345	0
Debt Service	<u>141,992</u>	<u>141,875</u>	<u>134,582</u>	<u>139,395</u>	<u>130,763</u>
Total Expenditures	179,668,394	181,331,698	184,942,467	198,952,193	184,177,362
Other Financing Sources (Uses)					
Other Sources of Funds	19,697,909	18,790,682	18,236,008	17,039,808	15,743,037
Other Uses of Fund	<u>(23,601,498)</u>	<u>(22,926,064)</u>	<u>(24,964,276)</u>	<u>(31,059,456)</u>	<u>(25,833,404)</u>
Total Other Financing Sources (Uses)	(3,903,589)	(4,135,382)	(6,728,268)	(14,019,648)	(10,090,367)
Net Change in Fund Balance	1,269,268	4,363,087	2,702,727	(4,387,009)	(2,417,439)
Beginning Fund Balance	29,012,848	30,282,116	34,645,203	37,347,930	32,960,921
Ending Fund Balance	<u>\$30,282,116</u>	<u>\$34,645,203</u>	<u>\$37,347,930</u>	<u>\$32,960,921</u>	<u>\$30,543,482</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.

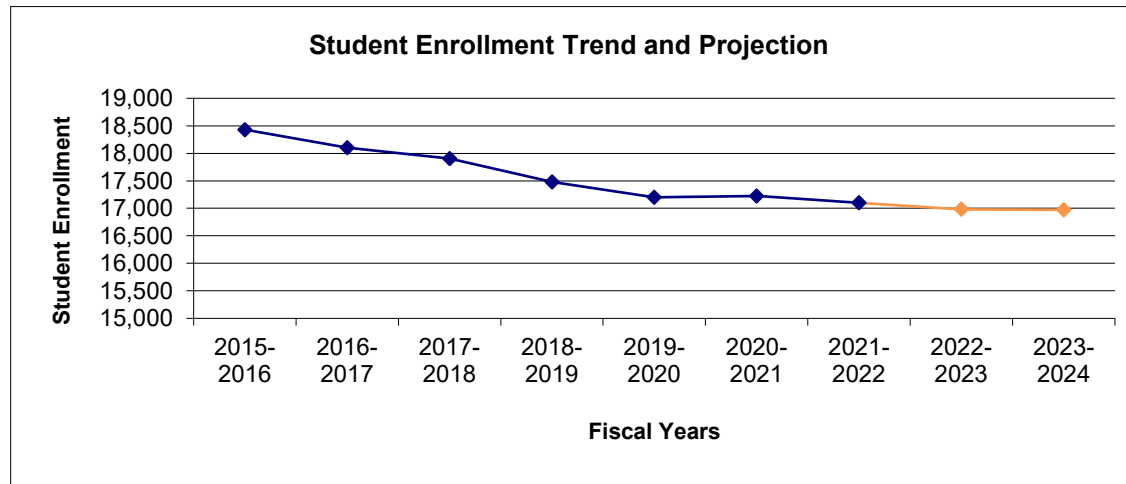
Terrebonne Parish School Board
Informational Section
Student Enrollment Trend by School Site
Actual Enrollment, October 1

School	Grades	2015- 2016	2016- 2017	2017- 2018	2018- 2019	2019- 2020
Acadian Elementary	Pre-K - 4	800	791	773	753	689
Bayou Black Elementary	Pre-K - 6	190	203	191	187	177
Bourg Elementary	Pre-K - 4	488	472	460	448	452
Bourgeois, H. L. High	9-12	1530	1507	1516	1456	1432
Broadmoor Elementary	Pre-K - 6	659	621	636	621	616
Caldwell Middle	4-6	362	370	349	314	304
Coteau-Bayou Blue Elementary	Pre-K - 6	760	767	711	693	698
Dularge Elementary	Pre-K - 6	358	367	375	366	348
East Houma Elementary	Pre-K - 3	423	402	345	0	0
East Street Alternative*		0	0	0	0	0
Ellender Memorial High	9-12	1019	997	1012	964	949
Elysian Fields Middle	4-6	395	404	337	301	0
Evergreen Jr. High	7-8	693	710	744	730	707
Gibson Elementary	Pre-K - 6	221	210	182	169	158
Grand Caillou Elementary	Pre-K - 4	506	525	539	497	477
Grand Caillou Middle	5-8	348	348	374	397	371
Honduras Elementary	Pre-K - 4	260	250	308	321	313
Houma Jr. High	7-8	1050	1035	660	727	701
Lacache Middle	5-8	369	379	365	367	387
Legion Park Elementary	Pre-K - 6	354	384	325	334	337
Lisa Park Elementary	Pre-K - 6	676	647	657	663	639
Montegut Elementary	Pre-K - 4	271	275	245	235	193
Montegut Middle	5-8	578	545	572	576	597
Mulberry Elementary	Pre-K - 6	924	944	930	895	850
Oaklawn Middle	4-8	430	420	444	452	754
Oakshire Elementary	Pre-K - 6	742	724	708	734	733
Pointe-Aux-Chenes Elementary	Pre-K - 4	152	141	132	135	114
School for Exceptional Children		35	36	37	33	30
Schriever Elementary	Pre-K - 3	603	539	508	491	462
South Terrebonne High	9-12	1013	1009	1027	981	952
Southdown Elementary	Pre-K - 6	442	305	372	374	524
Terrebonne High	9-12	954	968	1303	1282	1324
Upper Little Caillou Elementary	Pre-K - 4	574	556	530	521	483
Village East Elementary	Pre-K - 6	229	232	223	437	404
Terrebonne Head Start		22	18	17	27	23
Total Student Enrollment		18,430	18,101	17,907	17,481	17,198

*Students are counted at the base school.

Terrebonne Parish School Board
 Informational Section
 Student Enrollment Trends and Projection
 Grades Pre-K through 12

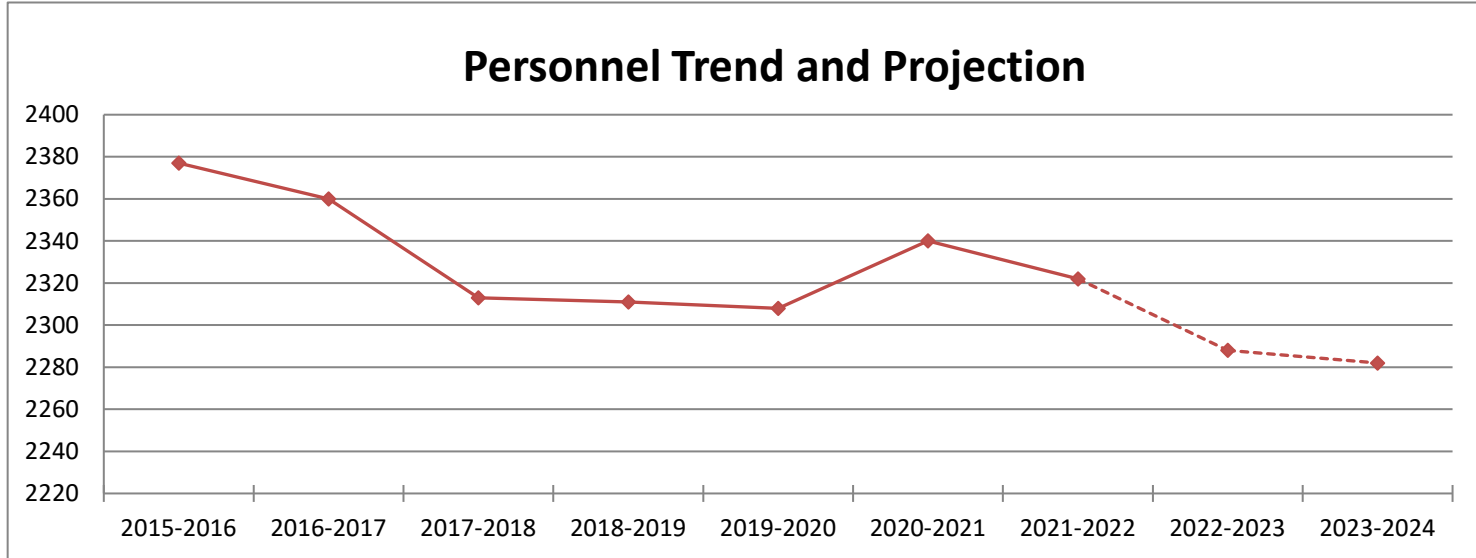
<u>Fiscal Year</u>	<u>Enrollment</u>
2015-2016	18,430
2016-2017	18,101
2017-2018	17,907
2018-2019	17,481
2019-2020	17,198
2020-2021	17,226
2021-2022	17,100
2022-2023	16,980
2023-2024	16,971



Enrollment projection for 2020-2021 is based on February 1, 2020 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
 Informational Section
 Personnel Trend and Projection
 Fiscal Year 2020/2021

<u>Fiscal Year</u>	<u>Personnel Count</u>
2015-2016	2,377
2016-2017	2,360
2017-2018	2,313
2018-2019	2,311
2019-2020	2,308
2020-2021	2,340
2021-2022	2,322
2022-2023	2,288
2023-2024	2,282



Terrebonne Parish School Board
 Informational Section
 Personnel Resource Allocations
 Fiscal Year 2020/2021

Employee Type	Actual				Current	Proposed
	2015- 2016	2016- 2017	2017- 2018	2018- 2019	2019- 2020	2020- 2021
Teacher	1196	1178	1124	1101	1100	1140
Librarian	32	33	33	32	30	30
Paraprofessional	198	198	197	206	207	221
Support Services	164	165	165	171	173	179
Instructional Support Services	76	74	75	77	76	56
General Administration	15	15	15	15	15	15
School Administration	122	121	126	125	124	124
Business Services	24	25	27	26	26	25
Operations & Maintenance of Plants	145	146	147	151	149	147
Student Transportation Services	183	183	183	187	187	187
Information Services	1	1	1	1	1	1
Personnel/Human Resources Services	7	7	6	6	6	6
Administrative Technology Services	9	9	9	9	9	9
Food Service Operations	205	205	205	204	205	200
Total Employees	2377	2360	2313	2311	2308	2340

Terrebonne Parish School Board
 Informational Section
 Tax Burden Per Capita ⁽¹⁾
 (in dollars)
 Fiscal Year 2020/2021

Fiscal Year	Population ⁽³⁾	Property Taxes		Sales Taxes		Total Local Taxes	
		Collections	Per Capita	Collections	Per Capita	Collections	Per Capita
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	112,086	8,689,669	78	56,643,112	505	65,332,781	583
2019-2020 ⁽²⁾	111,021	8,827,831	80	58,180,549	524	67,008,380	604
2020-2021 ⁽²⁾	111,021	8,950,212	81	54,107,910	487	63,058,122	568

⁽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
 Informatoinal Section
 Effect of a Tax Levy on a Single Family Residence
 Fiscal Year 2020/2021

	FY 2015-2016	FY 2016-2017	FY 2017-2018	FY 2018-2019	FY 2019-2020	FY 2020-2021
Fair Market Value of a Single Family Residence (estimated)	<u>\$100,000</u>	<u>\$100,000</u>	<u>\$100,000</u>	<u>\$100,000</u>	<u>\$100,000</u>	<u>\$100,000</u>
Assessed Value - 10% FMV	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Less: Homestead Exemption ⁽¹⁾	<u>(\$7,500)</u>	<u>(\$7,500)</u>	<u>(\$7,500)</u>	<u>(\$7,500)</u>	<u>(\$7,500)</u>	<u>(\$7,500)</u>
Taxable Assessed Value	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
<u>Millage Rate per \$1,000 value</u>						
Constitutional Tax Rate 3.86 mills	0.00386	0.00386	0.00386	0.00386	0.00386	0.00386
Special Maintenance Tax Rate 5.41 mills	0.00541	0.00541	0.00541	0.00541	0.00541	0.00541
<u>Tax Levy for School Taxes</u>						
Constitutional Tax	\$9.65	\$9.65	\$9.65	\$9.65	\$9.65	\$9.65
Special Maintenance Tax	<u>\$13.53</u>	<u>\$13.53</u>	<u>\$13.53</u>	<u>\$13.53</u>	<u>\$13.53</u>	<u>\$13.53</u>
Total Taxpayer's Levy	\$23.18	\$23.18	\$23.18	\$23.18	\$23.18	\$23.18

The chart demonstrates the amount of Property Tax a Terrebonne Parish resident would pay for the two property taxes levied by Terrebonne Parish School District in a year, if their home was valued at \$100,000.

⁽¹⁾ Every homewoner in Louisiana receives a homestead exemption of \$75,000 from the assessed value of their primary residence, or \$7,500 off Taxable Assessed Value of 10% of FMV

Terrebonne Parish School Board
Houma, Louisiana
Property Tax Rates and Tax Collections (1)
Fiscal Year 2020/20201

Tax Rates Per \$1,000 of Assessed Value

Fiscal Year ⁽²⁾	Parishwide Millages		Collections (in dollars)
	Constitutional Tax	Special Maintenance	General Fund
		Tax	
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	8,689,669
2019-2020	3.86	5.41	8,827,831
2020-2021	3.86	5.41	8,950,212

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

⁽²⁾ Fiscal Years 2019-2020 and 2020-2021 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
 Informatoinal Section
 Assessed and Market Value of Taxable Property
 Fiscal Year 2020/2021

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	658,280,395	429,417,479	98,323,570	178,986,935	1,007,034,509	9,838,881,423	12.05%
2020	659,473,253	431,558,274	99,042,077	179,584,222	1,010,489,382	9,944,675,263	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
 Informational Section
 Sales Taxes Collected by the Terrebonne Parish School Board
 Fiscal Year 2020/2021

Sales Tax Collections

Fiscal Year	1/3 Cent Sales Tax	3/4 Cent Sales Tax	1 Cent Sales Tax	1/2 Cent Sales Tax	Total Collections
2012-2013	8,309,363	18,696,067	24,928,089	0	51,933,519
2013-2014	9,022,044	20,299,598	27,066,131	0	56,387,773
2014-2015	8,423,254	18,952,322	25,269,764	2,797,735 *	52,645,340
2015-2016	7,327,382	16,486,610	21,982,146	10,795,877	56,592,015
2016-2017	6,975,445	15,694,751	20,926,335	10,193,875	53,790,406
2017-2018	7,207,381	16,216,607	21,622,142	10,687,428	55,733,558
2018-2019	7,314,936	16,458,605	21,944,808	10,924,764	56,643,113
2019-2020	7,512,887	16,902,422	22,535,961	11,229,279	58,180,549
2020-2021	6,986,985	15,719,252	20,958,444	10,443,229	54,107,910

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%), and instructional programs and materials (20%)

1 Cent Sales Tax dedicated and expended for employee salaries and benefits (83%)
 and 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
 Informatoinal Section
 Debt Amortization Schedule
 Fiscal Year 2020/2021

Fiscal Year	Principal Payment	Interest Payment	Total Payment
2020-2021	410,000	1,206,763	1,616,763
2021-2022	425,000	1,196,813	1,621,813
2022-2023	435,000	1,184,063	1,619,063
2023-2024	450,000	1,171,013	1,621,013
2024-2025	11,245,000	1,075,469	12,320,469
2025-2026	11,295,000	1,010,041	12,305,041
2026-2027	2,815,775	917,413	3,733,188
2027-2028	1,410,000	853,763	2,263,763
2028-2029	1,465,000	811,463	2,276,463
2029-2030	1,535,000	742,513	2,277,513
2030-2031	1,615,000	668,013	2,283,013
2031-2032	1,695,000	589,613	2,284,613
2032-2033	1,770,000	507,313	2,277,313
2033-2034	1,835,000	436,513	2,271,513
2034-2035	1,895,000	378,813	2,273,813
2035-2036	1,955,000	317,188	2,272,188
2036-2037	2,030,000	253,600	2,283,600
2037-2038	2,110,000	172,400	2,282,400
2038-2039	<u>2,200,000</u>	<u>88,000</u>	<u>2,288,000</u>
	48,590,775	13,580,767	62,171,542

Projects funded by outstanding debt:

1. Freshman Center at H.L. Bourgeois High School
2. Grand Caillou Middle School
3. Southdown Elementary School
4. Mulberry 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
 Informational Section
 American College Test (ACT) Composite Scores
 Fiscal Year 2020/2021

	2014-2015		2015-2016		2016-2017		2017-2018		2018-2019	
	Number	Score	Number	Score	Number	Score	Number	Score	Number	Score
Terrebonne	1011	19.2	1150	19.3	990	19.6	1162	19.0	1107	18.5
Louisiana	39,813	19.4	48,692	19.5	41,132	19.6	43,696	19.3	43,241	18.0
Nation	1,924,436	21.0	2,090,342	20.8	2,030,038	21	1,914,817	20.8	1,782,820	20.7

⁽¹⁾ Information provided by www.act.org

Terrebonne Parish School Board
 Informational Section
 LEAP 2025 Test Scores - Percent Proficient (Basic and Above)
 Fiscal Year 2020/2021

	PARCC 2015	LEAP 2016	LEAP 2017	2018	2019	Change
Grade 4 English Language Arts						
Terrebonne Parish	74	76	78	77	77	0
State of Louisiana	73	70	72	73	72	-1

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

Grade 4 Science						
Terrebonne Parish	70	77	74	field test	69	NA
State of Louisiana	67	69	67	NA	62	NA

Grade 4 Social Studies						
Terrebonne Parish	71	field test	59	58	58	0
State of Louisiana	67	NA	50	52	51	-1

Grade 8 English Language Arts						
State of Louisiana	70	77	71	72	71	-1
Terrebonne Parish	70	81	79	76	73	-3

Grade 8 Math						
State of Louisiana	55	60	52	52	52	0
Terrebonne Parish	52	58	55	55	53	-2

Grade 8 Science						
State of Louisiana	57	62	61	field test	60	NA
Terrebonne Parish	56	63	68	NA	59	NA

Grade 8 Social Studies						
State of Louisiana	59	field test	60	60	52	-8
Terrebonne Parish	52	NA	64	63	61	-2

Terrebonne Parish School Board
 Informational Section
 LEAP 2025 Test Scores - Percent Proficient (Basic and Above)
 Fiscal Year 2020/2021

LEAP 2025 HS English I - All Testers							
					2018**	2019	Change
Terrebonne Parish					89	81	-8
State of Louisiana					73	71	-2

LEAP 2025 HS English II - All Testers							
	2014*	2015	2016	2017	2018**	2019	Change
Terrebonne Parish	72	77	74	79	74	87	13
State of Louisiana	72	72	69	68	70	69	-1

EOC English III - All Testers							
	2014*	2015	2016	2017	2018	2019	Change
Terrebonne Parish	65	67	79	84	83	NA	Phased out
State of Louisiana	61	62	62	62	62	NA	Phased out

EOC Algebra I - All Testers							
	2014*	2015	2016	2017	2018**	2019	Change
Terrebonne Parish	63	67	44	69	77	72	-5
State of Louisiana	57	54	58	62	68	67	-1

EOC Geometry - All Testers							
	2014*	2015	2016	2017	2018**	2019	Change
Terrebonne Parish	55	77	82	79	86	86	0
State of Louisiana	55	59	57	56	64	68	4

EOC Biology I - All Testers							
	2014*	2015	2016	2017	2018	2019	Change
Terrebonne Parish	58	59	61	69	65	70	5
State of Louisiana	60	58	53	56	58	62	4

EOC US History - All Testers							
	2014*	2015	2016	2017	2018**	2019	Change
Terrebonne Parish	64	65	69	67	62	61	-1
State of Louisiana	63	65	66	62	61	59	-2

* Common Core State Standards Transition Year

** Change of test to LEAP 2025 HS

Terrebonne Parish School Board
 Informatoinal Section
 Advanced Placement Exam Results
 Fiscal Year 2020/2021

	2014-2015		2015-2016		2016-2017		2017-2018		2018-2019	
	Number testing	% scoring 3+	Number testing	% scoring 3+	Number testing	% scoring 3+	Number testing	% scoring 3+	Number testing	% scoring 3+
Terrebonne	661	20.9	850	22.6	701	21.1	514	17.1	489	14.1
Louisiana	17,509	31.2	25,459	33.6	19,193	34	19,793	37	20,819	35.1
Nation	4,478,936	20	4,704,980	20	4,957,931	22.8	5,090,324	24.9	5,098,815	25.2

Source: AP Annual Report to the Nation

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%
2018-2019	0.81%	3.12%

Source: Louisiana Department of Education

Terrebonne Parish School Board
Houma, LA

Free and Reduced Student Trend

2016-2017		2017-2018*		2018-2019		2019-2020		2020-2021	
Free	Reduced	Free	Reduced	Free	Reduced	Free	Reduced	Free	Reduced
65.50%	5.90%	56.02%	3.06%	56.82%	2.74%	59.76%	2.68%	63.72%	2.45%

TERREBONNE

Parish School District

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Terrebonne Parish School Board
Informational Section
Fiscal Year 2020/2021

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 and 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 2020/2021

CARES - Coronavirus Aid, Relief, and Economic Security

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.

COVID-19 – Coronavirus Disease2019

CPA – Certified Public Accountant

CPR – Cardiopulmonary Resuscitation

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.

Terrebonne Parish School Board
Informational Section
Fiscal Year 2020/2021

DIBELS – Dynamic Indicators of Basic Early Literacy

DPS – District Performance Score

DROP – Deferred Retirement Option Plan

DSS – Direct Student Services

EC – Early Childhood

EEF – Education Excellence Fund

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

ESSER – Elementary and Secondary School Emergency Relief

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 and 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

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Fiscal Year 2020/2021

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.

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.

HCS – High Cost Services

HiSET – High School Equivalency Test

HS – High School

HVAC – Heating, Ventilation, and Air Conditioning

IB – International Baccalaureate

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IBC – Industry Based Credentials

ICTP – Instructor Certification Training Program

IDEA – Individuals with Disabilities Education Act

IELCE – Integrated English Literacy and Civics Education

IEP – Individualized Educational Program

IET – Integrated Education and Training

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

LA 4 – 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.

Terrebonne Parish School Board
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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

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

NCCER – National Center for Construction Education and Research

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.

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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

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 Conference

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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 Statutes

SACS – Southern Association of Colleges and Schools

S16 - Section 16 Lands

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

SEA – State Education Agency

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.

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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.

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

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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

Terrebonne Parish School Board
 Informational Section
 List of Schools

School	Abbreviation	Location Code
Acadian Elementary	ACD	001
Bayou Black Elementary	BBK	002
Bourg Elementary	BRG	004
H. L. Bourgeois High	HLB	005
Broadmoor Elementary	BRD	006
Caldwell Middle	CMS	007
Coteau-Bayou Blue Elementary	CBB	008
Dularge Elementary	DES	009
East Street Alternative	ESS	012
Ellender Memorial High	EMHS	013
Elysian Fields Middle	ELY	014
Evergreen Jr. High	EVG	015
Gibson Elementary	GIB	016
Grand Caillou Elementary	GCE	017
Grand Caillou Middle	GCM	044
Honduras Elementary	HON	019
Houma Jr. High	HJH	020
Lacache Middle	LAC	021
Legion Park Elementary	LEG	022
Lisa Park Elementary	LIS	023
Montegut Elementary	MES	025
Montegut Middle	MMS	026
Mulberry Elementary	MUL	027
Oaklawn Middle	OKL	028
Oakshire Elementary	OKS	029
Pointe-Aux-Chenes Elementary	PAC	030
School for Exceptional Children	SEC	032
Schriever Elementary	SCH	033
South Terrebonne High	STHS	034
Southdown Elementary	SDN	035
Terrebonne High	THS	036
Terrebonne Louis Miller Career & Tech. High	TCT	040
Upper Little Caillou Elementary	ULC	038
Village East Elementary	VES	039
Juvenile Justice Center	JJC	048

TERREBONNE

Parish School District

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