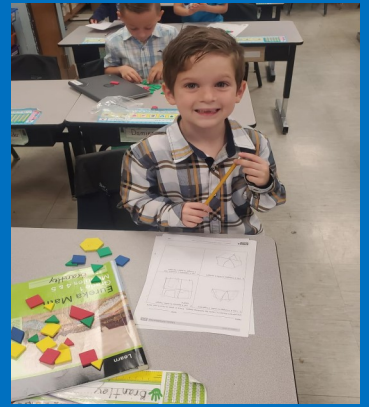




Terrebonne Parish School Board
 Houma, Louisiana 70360

Annual Operating Budget
 July 1, 2023 through June 30, 2024

www.tpsd.org



ANNUAL OPERATING BUDGET

of the

**TERREBONNE PARISH SCHOOL BOARD
Houma, Louisiana**

For the period July 1, 2023 through June 30, 2024

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

TERREBONNE PARISH SCHOOL BOARD
Houma, Louisiana
Annual Operating Budget
For the Period July 1, 2023 through June 30, 2024

TABLE OF CONTENTS

EXECUTIVE SUMMARY

Executive Summary.....	1
Budget Adoption Resolution	13

ORGANIZATIONAL SECTION

Overview of Terrebonne Parish School Board.....	19
School Board Districts	20
Vision Statement	20
Mission and Beliefs.....	21
Major Instructional Goals and Objectives.....	21
Financial Goals and Objectives	23
Key Factors Affecting the Budget	23
Fund Classifications	24
Classification of Revenues and Expenditures.....	25
Fund Balance Requirements	25
Budget Policies.....	26
Other Financial Policies that Guide the Development of the Budget.....	29
Capital Budgeting Process	30
Process for Preparing, Reviewing and Adopting the Budget.....	32
Budget Schedule	33
Budget Administration and Management Process	34
School Board Members	35
Management Staff	35
Organizational Chart.....	36

FINANCIAL SECTION

Points of Interest	37
Summary of All Funds	39
Summary of Major Revenues	40
Minimum Foundation Program (MFP) Revenues.....	41
Sales Tax Revenues	41
Property Tax Revenues.....	42
Summary of Expenditures by Object	43
Summary of Expenditures by Major Category.....	44
Summary of Expenditures	45
Debt Obligations.....	45
Changes in Personnel	47
Staffing.....	49

THE GENERAL FUND BUDGET

2023/2024 Budget by Object	51
2023/2024 Budget by Major Category	52
Budget Comparison.....	53
Budget Summary Act 966.....	54
Budget Narrative	55

Revenues by Source	57
Expenditures by Function	60

THE CHILD NUTRITION PROGRAM FUND BUDGET

2023/2024 Budget by Object	129
Budget Comparison.....	130
Budget Summary Act 966.....	131
Budget Narrative	132
Revenues by Source	135
Expenditures by Function	139

THE 1 CENT SALES TAX FUND BUDGET

2023/2024 Budget by Object	143
Budget Comparison.....	144
Budget Summary by Tax Allocation.....	145
Budget Summary Act 966.....	146
Budget Narrative	147
Revenues by Source	149
Expenditures by Program	150

THE 1/2 CENT SALES TAX FUND BUDGET

2023/2024 Budget by Object	163
2023/2024 Budget by Major Category	164
Budget Comparison.....	165
Budget Summary Act 966.....	166
Budget Narrative	167
Revenues by Source	168
Expenditures by Function	169

THE 3/4 CENT SALES TAX FUND BUDGET

2023/2024 Budget by Object	179
2023/2024 Budget by Major Category	180
Budget Comparison.....	181
Budget Summary by Tax Allocation.....	182
Budget Summary Act 966.....	183
Budget Narrative	184
Revenues by Source	187
Expenditures by Program	189

SPECIAL REVENUE FUNDS BUDGETS

2023/2024 Budget by Object	199
2023/2024 Budget by Major Category	200
Budget Comparison.....	201
Budget Summary Act 966.....	202
Summary of all Special Revenue Funds	203
MFP Level 4 Funding (#142)	204
ESSA Title I Fund (#220).....	208
ESSA Title I 1003A – Direct Student Services (#225).....	218
ESSA Title I – Migrant Education Fund (#230)	220
U.S. Dept. of Health & Human Services Fund (#240) Jobs for America’s Graduates – JAG	222
U.S. Department of Health & Human Services Child Care and Development Block Grant (#280)	

Early Childhood Community Network Lead Agency	224
Ready Start Networks-Child Care and Development Fund.....	226
Community Supply Building and Access Expansion-ARPA.....	228
COVID-19 Community Child Care Recovery	230
Believe! CRRSA and ARPA CCDBG	232
ESSA Ready Start Networks-PDG (#281)	234
ESSA Title I School Redesign Planning Grant (#290).....	236
ESSA Title III English Language Acquisition, Language Enhancement, and Academic Achievement (#310).....	238
ESSA Title IV Fund (#320) Student Support and Academic Enrichment.....	240
Comprehensive Literacy State Development (#350).....	244
ESSA Title II Fund (#370) Part A: Supporting Effective Instruction State Grants	246
ESSA Title VII Fund (#410) Indian Education Fund	250
Native Youth Community Project	252
Elementary & Secondary School Emergency Relief Funds (#430) Real-Time Early Access to Literacy (REAL).....	254
Elementary & Secondary School Emergency Relief Funds (#435) CRRSA Act – ESSER II	256
Elementary & Secondary School Emergency Relief Funds (#440) ARP Act – ESSER III	266
Miscellaneous Grants (#460).....	274
Local Billable Services Fund (#470)	276
Federal Adult Education Fund (#490) WorkReady U - Basic Grant.....	280
Integrated English Language and Civics Education	284
Federal Leadership.....	286
Education Excellence Fund (#510).....	288
Early Childhood Community Network (#520) Early Childhood Community Network Lead Agency	290
Cecil J. Picard LA 4 Early Childhood Program (#550).....	292
ESSA Title IX – Subtitle A McKinney/Vento Homeless Assistance Act (#560).....	294
Federal Vocational Education Fund (#590).....	296
8(g) Block Grant (#610).....	298
LQEA 8(g) Preschool Student Enhancement Block Grant (#630)	300
SPED Cameras in Self-Contained Classrooms (#661)	302
WorkReady U State Adult Education Fund (#680).....	304
Non-Public Textbooks (#740).....	306
Special Education-IDEA (#750) Part B: Individuals with Disabilities Act.....	308
IDEA Positive Behavior Intervention Support	316
IDEA High Cost Services	318
Special Education IDEA Preschool (#760).....	320

INFORMATIONAL SECTION

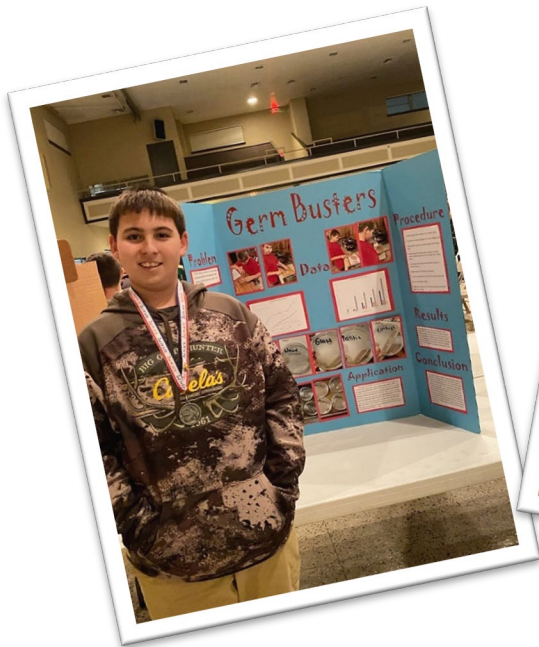
Student Enrollment Trends by School Site	323
Personnel Trend by Employee Type.....	324
Personnel Trend.....	325
Glossary of Acronyms and Key Terms.....	326

TERREBONNE

Parish School District

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Executive Summary



TERREBONNE

Parish School District

June 20, 2023

To the Citizens of
Terrebonne Parish, Louisiana:

The budget of the Terrebonne Parish School Board for fiscal year July 1, 2023 through June 30, 2024 is hereby submitted. The elected School Board members of Terrebonne Parish will be asked to approve this Operating Budget on August 1, 2023 at its regular School Board meeting.

A Public Hearing on the budget will be held on July 11, 2023 at the School Board Central Office to receive comments and recommendations from the public on this proposed budget before the budget resolution is approved by the School Board. Citizens of Terrebonne Parish are invited and encouraged to attend this Public Hearing.

Vision

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

Mission

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

Core Beliefs

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

Awards, Recognition, and Accomplishments

Terrebonne Parish School District is ranked as a “B” school district, with a District Performance Score of 83.5.

Five schools are ranked as “A” Schools: South Terrebonne High, H.L. Bourgeois High, Terrebonne High, Mulberry Elementary, and Dularge Elementary Schools. Six schools increased a letter grade: Acadian Elementary, Coteau-Bayou Blue Elementary, Grand Caillou Elementary, Honduras Elementary, Village East Elementary, and Oaklawn Middle Schools.

Several schools were recognized for increased student growth or progress towards Mastery. Twenty-two schools earned an “A” in growth, or Progress Index: Acadian Elementary, Bayou Black Elementary, Bourg Elementary, Broadmoor Elementary, Caldwell Middle, Coteau-Bayou Blue Elementary, Dularge Elementary, Gibson Elementary, Grand Caillou Elementary, Honduras Elementary, Lacache Middle, Legion Park Elementary, Lisa Park Elementary, Montegut Middle, Mulberry Elementary, Schriever Elementary, Southdown Elementary, Upper Little Caillou Elementary, Village East Elementary, H.L. Bourgeois High, South Terrebonne High, and Terrebonne High Schools.

School year 2022/2023 was the second year that schools that Pre-Kindergarten received a score based on the Early Childhood Performance Profile. Four schools received the label of Honor Roll Performance Rating of Excellence: Acadian Elementary, Bayou Black Elementary, Bourg Elementary and Upper Little Caillou Elementary Schools.

Terrebonne Parish School District’s 2024 High School Principal of the Year, Blaise Pellegrin, representing Ellender Memorial High School, was named a semifinalist in the Louisiana Principal of the Year competition.

Nathan Cotten, STEM Curriculum Specialist, was selected Louisiana Science Teachers Association Claudia Fowler Distinguished Service to Science Education Award Winner for 2022. Erin Boudreaux, teacher at Terrebonne High School, was selected as the winner of the 2022/2023 American Petroleum Institute/Delta Chapter Teacher Award.

Two Terrebonne Parish School District students will represent Terrebonne Parish School District at the International Science and Engineering Fair in 2023. Rosalyn Hubbell from H.L. Bourgeois High School, and Cody LeBoeuf from South Terrebonne High School, advanced after winning at the Parish and State levels.

Oakshire Elementary School students participated in the Bayou STEM Coastal First Lego League (FLL) Qualifier. The Oakshire “BearBots” placed first with their project. This award qualified the team to participate in the FLL State Robotics Tournament in 2023.

Several extra-curricular and co-curricular teams and clubs celebrated accomplishments during the 2022/2023 school year:

- Terrebonne High School
 - Marching Band – Ones in the Louisiana Showcase of Marching Bands, Class AAA Reserve Grand Champion, and 5th Place overall
 - Mixed Choir – Superior rating in Concert and Excellent rating in Sight-Reading at the Louisiana Music Educators Association District VII Large Ensemble Festival

- Women's Choir earned sweepstakes rating at the Louisiana Music Educators Association District VII Large Ensemble Festival
- Volleyball – Bi-District Round
- Boys Soccer – Bi-District Round
- Girls Soccer – State Quarterfinals
- South Terrebonne High School
 - Band – Ones at the District Band Festival
 - Softball – 1st Round of State Playoffs
 - Baseball – State Quarterfinals
 - Swim Team saw 14 of its members qualify for State
 - Boys Powerlifting saw two of its members qualify for State, where one won State Champion and the other was State Runner-Up
 - Girls Powerlifting saw two of its members qualify for State, where one was the State Runner-Up
 - Boys Tennis (doubles) – 2nd Round of State
 - Girls Tennis (team) – 1st Round of State Playoffs
 - Track Team saw 11 of its members qualify for the Regional Meet and one member qualified for State,
 - Quizbowl – Quarterfinals
 - 4-H – 1st Place at State and 8th Place at Nationals (Consumer Decision Making)
 - Beta Club – 1 State winner in Art Academic Testing and 1 State winner in Science Academic Testing
- Ellender Memorial High School
 - Band – Ones in Sight-Reading at the Louisiana Music Educators Association District VII Large Ensemble Festival
 - Volleyball – 1st Round of State Playoffs
 - Boys Basketball – 1st Round of State Playoffs
 - Softball – 1st Round of State Playoffs
 - Girls Basketball – Semi-Final Round of State Playoffs
 - Boys Tennis (Individual) – 1st Round of State Tournament
- H.L. Bourgeois High School
 - Symphonic Band – Ones in Sight-Reading at the Louisiana Music Educators Association District VII Large Ensemble Festival
 - Girls Bowling – District Champions, advancing to the Semi-Finals round at State
 - Boys Bowling – State Champion Runner-Up
 - Volleyball – 1st Round of State Playoffs
 - Boys Soccer – 1st Round of State Playoffs
 - Girls Soccer – 1st Round of State Playoffs
- Houma Jr. High School
 - Girls Choir – Ones in Performance and Sight-Reading at the Louisiana Music Educators Association District VII Large Ensemble Festival.

Students from Louis Miller Terrebonne Career and Technical High School participated in the 2023 SkillsUSA Louisiana State competition. Eleven students received Gold medals and moved on from the state level to compete at the national level. Four students were elected as State Officers as well.

The Louisiana Department of Education has recognized the impact educators have made with students despite facing extraordinary obstacles over the past two years. Coteau-Bayou Blue Elementary, Grand Caillou Elementary, Grand Caillou Middle, Honduras Elementary, Houma Jr. High, Legion Park Elementary, Lisa Park Elementary and Montegut Middle Schools were named by

the Louisiana Department of Education as “ELA or Math Louisiana Comeback Campuses”. These schools increased the percentage of students scoring mastery and above and decreased the percentage of students scoring unsatisfactory in either math or ELA on statewide assessments when compared to 2019. Village East Elementary was visited by Dr. Cade Brumley, State Superintendent of Schools, and recognized as a Louisiana Comeback Campus in both ELA and math.

Financial Goals and Objectives

The development of the 2023/2024 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.

School Board Members



District 1
Michael LaGarde



District 2
Gregory Harding



District 3
Matthew J. Ford



District 4
Debi Benoit



District 5
Don Crowdus



District 6
Clyde F. Hamner



District 7
Roger Dale DeHart



District 8
MayBelle Trahan, Ed.D.,
President



District 9
Dane Voisin,
Vice President

Management Staff

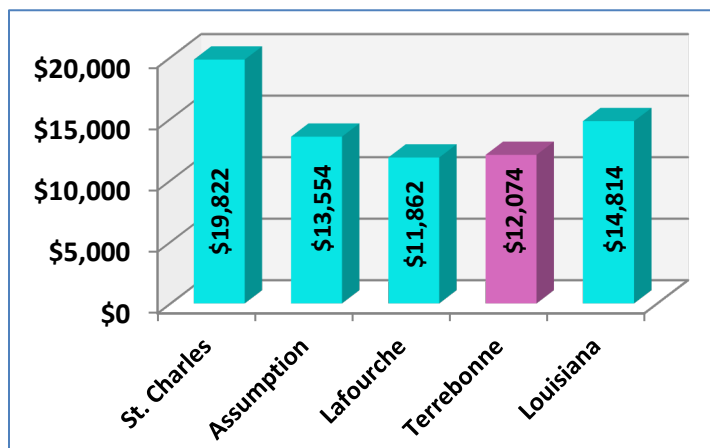
Orgeron, Aubrey “Bubba”	Superintendent
LaRose, Sandra	Chief Academic Officer
Breaux, Rebecca	Chief Financial Officer
Yarbrough, Debra	Director of Human Resources
Torbert, Mark	Director of Child Welfare & Attendance
Aubert, Devlin	Supervisor of Transportation
Babin, Christopher	Network Systems Administrator
Breaux, Monica	District Assessment & Accountability Administrator
Brunet, Ramona	Executive Assistant to the Board
Butler, Cory	Supervisor of Child Welfare & Attendance
Constrantiche, Curtis	Risk Manager
Degruipe, Cheryl	Supervisor of Federal Programs
Dillard, Darrell	Supervisor of Secondary, Vocational, & Adult Education
Hodson, Matthew	Supervisor of Human Resources
Johnson, Alton	Supervisor of Elementary Education
Klingman, Michelle	Supervisor of Finance
Pellegrin, Blaise	Supervisor of Special Education
Poencot, Sammy	Supervisor of Plant Operations
Vauclin, Kim	Supervisor of Middle School Education
Vice, Maria	Data Processing Manager
Walther, Monica	Supervisor of Child Nutrition

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 2020/2021, 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 2020/2021, Terrebonne Parish School District ranked 66th out of 69 public school districts in Louisiana in per-pupil expenditures.



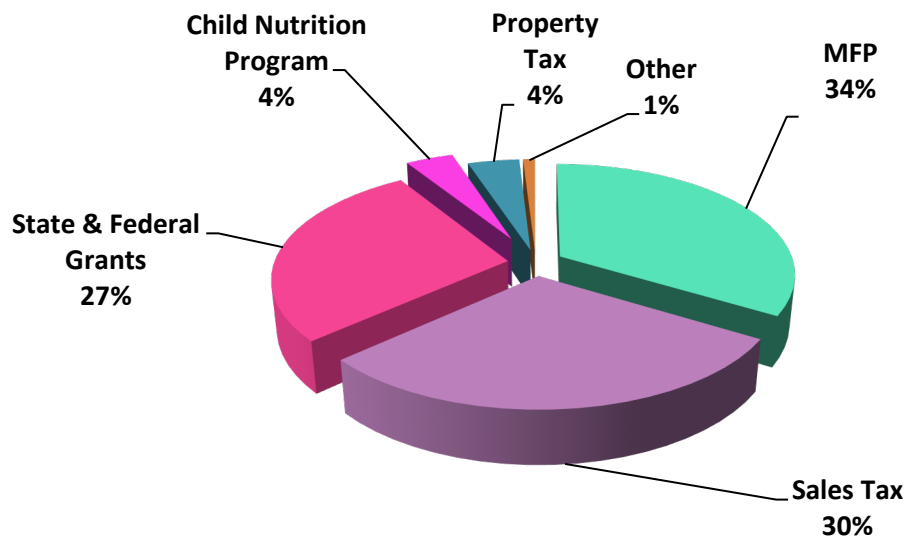
Budget Process and Timeline

The annual budget process began in February, 2023, with school Principals making staffing requests based on the individual demographics and needs at each school. These requests were reviewed by the Director of Human Resources 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.

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

Major Revenue Sources

The largest single source of revenues of the Terrebonne Parish School Board's budget comes from the Minimum Foundation Program (MFP). Sales Taxes, Property 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 rental received from Section 16 lands, building rentals, and interest income. The following chart represents the major sources of revenues for the Terrebonne Parish School District for all governmental funds.

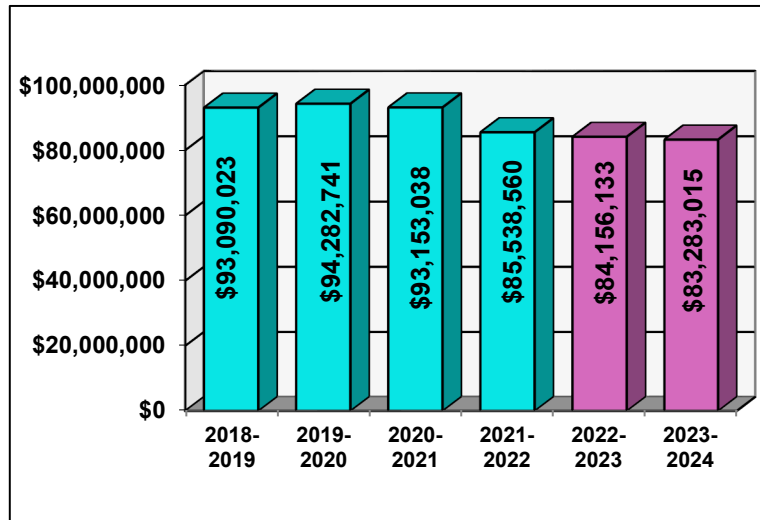


Minimum Foundation Program

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 incentives 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 one of the largest sources of funding received by the Terrebonne Parish School District. The MFP accounts for approximately 34% of total revenues. The MFP is based on a formula used by the Louisiana Board of Elementary and Secondary Education (BESE) that funds public school systems based on the number of students enrolled on February 1st of each year and is adjusted for the October 1st student count in the budget year.

The MFP formula was designed to add a growth factor of 2.75% to the base per-pupil allocation each year. However, since 2009/2010, the 2.75% growth factor has been omitted from the formula more than it has been included. The MFP formula submitted for 2023/2024 excluded a per-pupil increase.

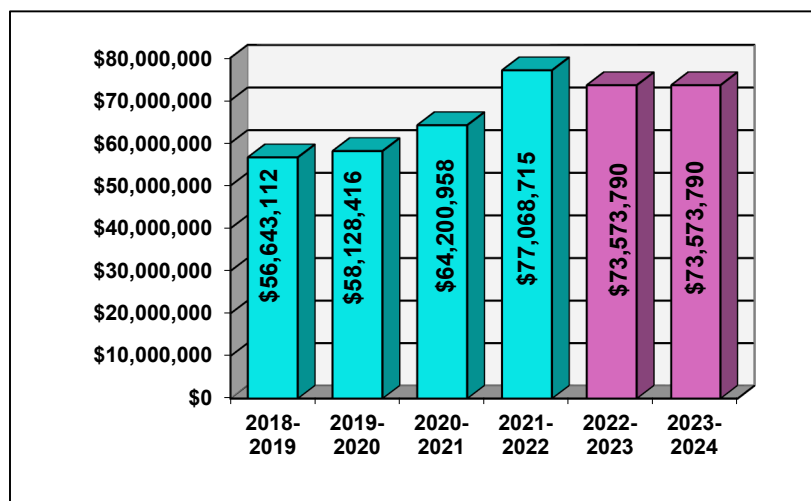
Sales Taxes

Sales Tax collections for the Terrebonne Parish School Board account for approximately 30% 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 3/4 Cent Sales Tax, passed in 1975, is dedicated for salaries and benefits, plant operation and maintenance, and instructional programs.

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



The 1/2 Cent Sales Tax, passed in December 2014, 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.

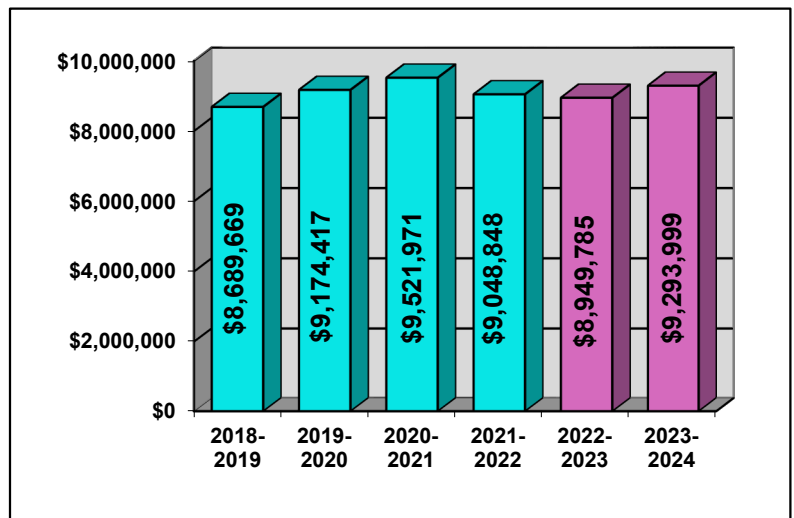
Sales Taxes are collected on the sales of tangible personal property sold in Terrebonne Parish, including any services rendered by the seller in connection with the sale, the gross amount charged for the lease or rental of tangible personal property, and the gross amount charged for taxable services.

Property Taxes

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.

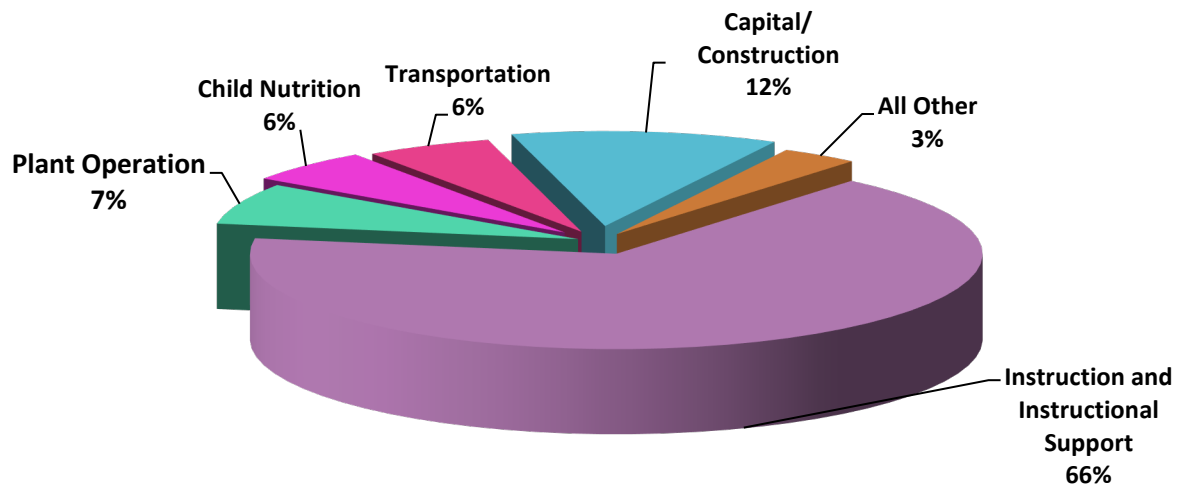
The Constitutional Tax millage and Special Maintenance Tax millage are currently levied at 3.86 mills and 5.41 mills, respectively. Changes to Property Tax collections are solely due to changes in assessed values in the parish.



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 41.3 mills collected by school systems across the state.

Summary of Expenditures

Terrebonne Parish School District spends the vast majority of all funds in the areas of Instruction and Instructional Support.



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, estimates are made for annual key revenues 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 staffing levels and the current salary schedule.

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 are utilized 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 counts, 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. A large source of revenues for the district is derived locally, 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 volatility in the oil and gas market. 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 that it once funded remains unchanged.

Competitive Salaries. Offering competitive salaries is necessary to attract and retain the best teachers possible. Terrebonne Parish competes with several nearby 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 72% 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. Since the 2020/2021 fiscal year, the district has received ESSER funding to respond to the COVID-19 pandemic. 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.

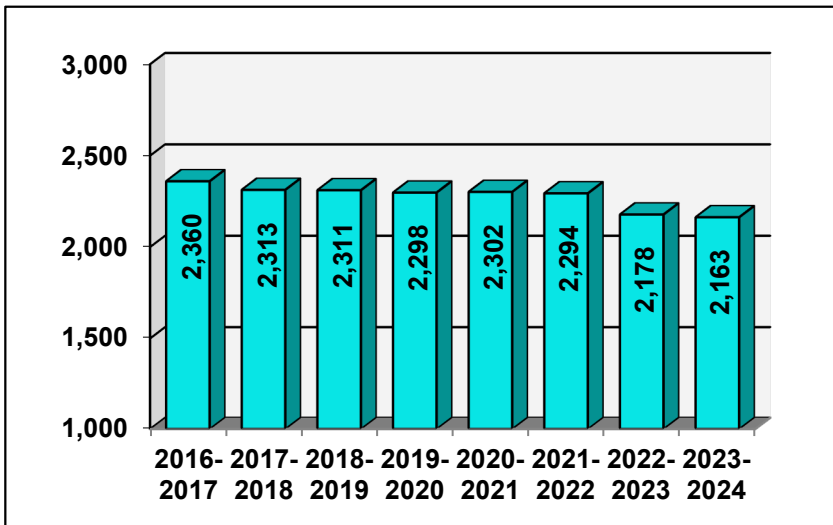
District Goals and Objectives. Terrebonne Parish School District strives to continue to offer the best possible education to all of its students. Student achievement, professional development for teachers and administrators, and a safe learning environment are all focuses of future planning for the district. 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 2,163 full-time and part-time employees. Personnel staffing is adjusted each year in response to changing

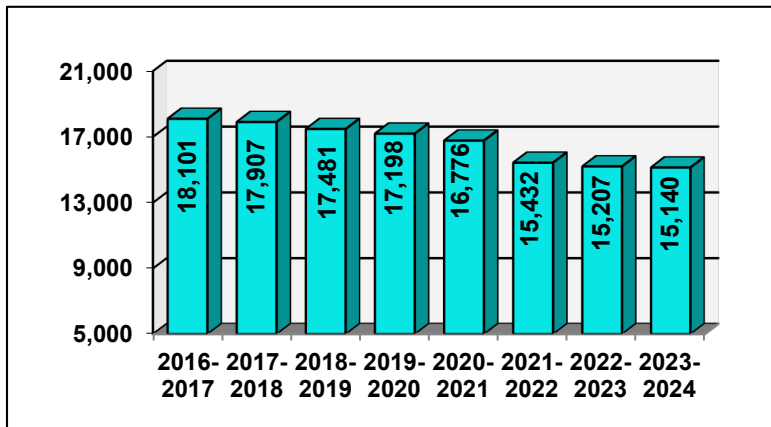
student populations and needs. Due to a change in the design of some instructional programs, and the specific needs of students and schools, personnel staffing in instructional areas is expected to decrease for the 2023/2024 school year.

In alignment with the school district's priority of continued student achievement, approximately 73% of total employees are classified as instructional, such as teachers, school administrators, school nurses, librarians, and guidance counselors. Approximately 27% 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 2023/2024 school year is 15,140. The estimated enrollment includes 14,435 students in Kindergarten through 12th grade and 705 4-year old students. This estimation is based on the actual student count on February 1, 2023.



For the past several years, enrollment in Pre-Kindergarten through 12th grade in Terrebonne Parish schools has continued to decline. The initial student projection shows a continued decline in student enrollment for the 2023/2024 school year.

This budget is presented for the approval by the Terrebonne Parish School Board, for the period July 1, 2023 through June 30, 2024.

Aubrey J. "Bubba" Orgeron, Jr.
Superintendent

Rebecca Breaux
Chief Financial Officer

BUDGET ADOPTION RESOLUTION MOTION

Fiscal Year 2023/2024 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 2023/2024 fiscal year.

**TERREBONNE PARISH SCHOOL BOARD
BUDGET ADOPTION RESOLUTION**

RESOLUTION NO. ____

Resolution adopting operating budgets for the fiscal year beginning July 1, 2023, and ending June 30, 2024.

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 2023/2024 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 to 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

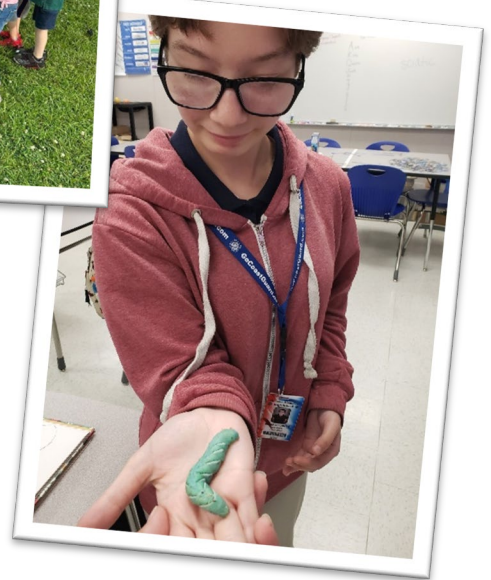
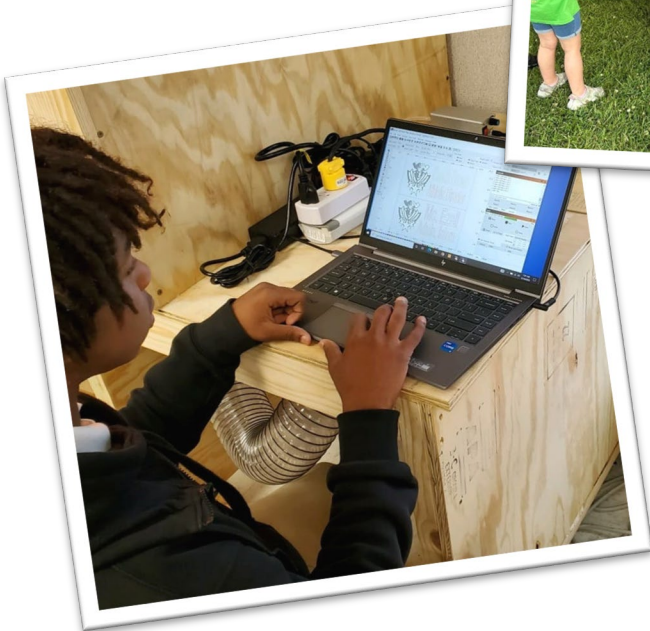
1. All expenditures of the internal service funds not authorized in the Original Operating Budget shall be submitted to the Board through the Finance Committee, accompanied by the Finance Committee's recommendation for approval or rejection.
2. The Superintendent, Chief Financial Officer, and Program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

TERREBONNE

Parish School District

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Organizational Section



Terrebonne Parish School Board
Organizational Section
Fiscal Year 2023/2024

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

- 18 elementary schools
- 7 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 2023/2024, Terrebonne Parish expects to educate approximately 15,140 students in Pre-K through 12th grade.



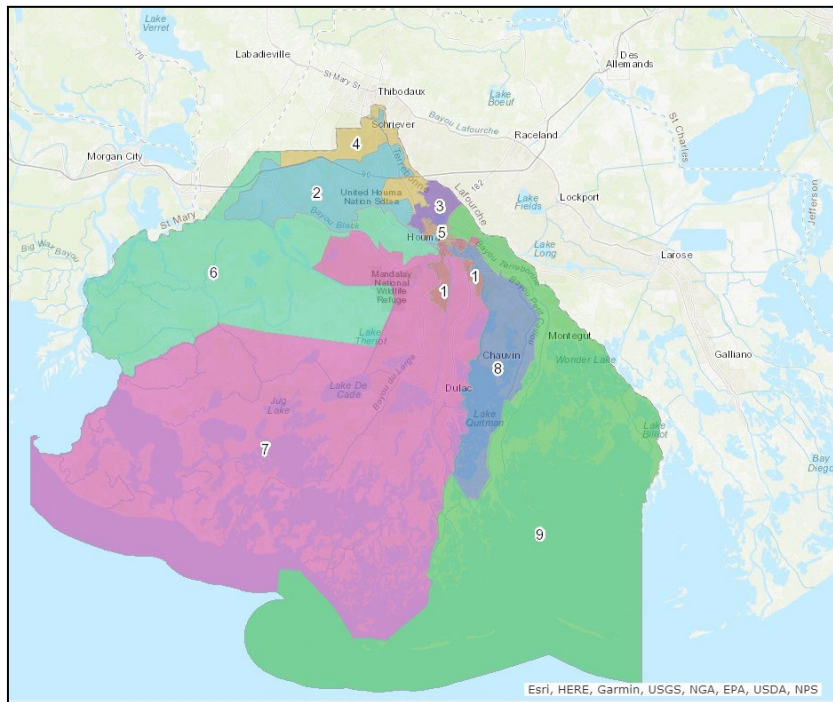
The Terrebonne Parish School District encompasses the entire geographic area of the Parish of Terrebonne. Terrebonne Parish is home to approximately 110,000 residents. It is located in southeastern Louisiana, approximately 60 miles southwest of New Orleans, bordering the Gulf of Mexico. The parish covers 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 2023/2024

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 2023/2024

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 WorkKeys (composite score of Silver or higher).
- 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 2020/2021 score. (The 2021 score was a Simulated School Performance Score. The 2022 score was not publically released due to Disaster Waiver from Hurricane Ida.)

Goal 2: Students will enter Kindergarten ready to learn.

- 30% of Kindergarten students benchmarked at the beginning of the 2021/2022 school year on the DIBELS assessment.

Terrebonne Parish School Board
Organizational Section
Fiscal Year 2023/2024

Goal 3: Students will be proficient in basic literacy skills in Grades K through 2.

- On the 2021/2022 end of the year DIBELS assessment, the following percentages of students benchmarked:
 - K – 68%
 - 1 – 66%
 - 2 – 68%

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

- Percentage of students scoring proficient or above on Spring 2019 state testing (LEAP 2025) **(Scores for 2021 have not been received)**.

Grade	ELA	Math	Science	Social Studies
3	67.3	67.8	57.5	47.2
4	79.4	72.2	74	63.9
5	79.1	66.7	65	56.6
6	79.1	67.7	56.4	49.3
7	73.1	54.9	59.4	51.7
8	74.9	51.7	61.9	59

Goal 5: Students will be proficient (Good or Excellent; Mastery or Advanced) on End-of-Course Exams/LEAP 2025 in English I/II, Algebra I, Geometry, Biology I, and U.S. History.

- English I – 72.6%
- English II – 71.2%
- Algebra I – 61.9%
- Geometry – 74.9%
- Biology I – 62.4%
- U.S. History – 52%

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
- WorkKeys – 18%

Goal 7: 90% of students will graduate on time.

- District Graduation Rate – 89.9%

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 – 63.1%

Terrebonne Parish School Board
Organizational Section
Fiscal Year 2023/2024

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

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 2023/2024 will remain the same as the previous year. However, a continued decline in the number of students enrolled in Terrebonne Parish public schools will affect the total amount of funding received through the MFP. Due to Hurricane Ida on August 29, 2021, many families have been forced to leave the area. Damage was significant and widespread, leaving many homes damaged and unlivable.

Locally, the Superintendent and Staff will continue to closely monitor the price of a barrel of oil, and oil and gas activity in the Gulf of Mexico, which significantly and directly affect the economy of Terrebonne Parish. Sales tax collections in Terrebonne Parish have rebounded after several years of low collections. A combination of COVID stimulus funding and Hurricane Ida repairs have temporarily increased sales tax collections. As long as residents and businesses continued to purchase home repair and building materials, sales tax collections remained strong. However, those repairs are beginning to slow down. The national economic outlook, in addition to local economic conditions, may have a negative impact on the local economy in the coming year.

Salaries and Employee Benefits make up the majority of expenditures for the school district. The number of employees will reflect a net decrease in the coming year in response to changing student enrollment, most notably due to shifting populations after Hurricane Ida, and changing student needs particularly in response to learning loss experienced by students during the COVID-19 pandemic.

Premiums for health benefits are projected to remain unchanged for the 2023/2024 fiscal year for both employee and employer. Terrebonne Parish School System is self-insured, and health insurance premiums are set internally based on projected claims amounts.

After several consecutive years of increases, contribution rates for both retirement systems, the Teachers' Retirement System of Louisiana (TRSL) and the Louisiana School Employees' Retirement System (LSERS) have become more stable. The TRSL rate is projected to decrease slightly in 2023/2024, while the LSERS rate will remain steady.

Terrebonne Parish School Board
Organizational Section
Fiscal Year 2023/2024

Fund Classifications

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

Fund Accounting

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

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

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

Governmental Funds

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

Account Structure

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

Revenue Classification

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

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

Terrebonne Parish School Board
Organizational Section
Fiscal Year 2023/2024

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 34% of the school district's total revenues.

Another significant 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 72% of all expenditures.

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
Organizational Section
Fiscal Year 2023/2024

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 direct relationship between financial stability and the education 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.). This policy specifically identifies the significant budget and financial policies, procedures, rules, and regulations at the board and administrative levels.

Presentation and Format of the Budget Document

The Superintendent shall prepare or cause to be prepared a comprehensive budget for the ensuing fiscal year. This budget document shall be presented to the Terrebonne Parish School Board and shall include at least the following:

Number of Funds and Fund Types

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

1. General Operating Fund – 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.

Terrebonne Parish School Board
Organizational Section
Fiscal Year 2023/2024

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 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 Adoption

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

Adoption Procedure

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

Basis of Accounting and Budgeting

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

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

Budgets shall be prepared on the same basis of accounting as is used in the financial statements. The basis of budgeting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. All funds within this document are maintained on the Modified Accrual basis of accounting.

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.

Terrebonne Parish School Board
Organizational Section
Fiscal Year 2023/2024

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.

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 to 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. Anyone interested in participating in the public hearing may speak directly to the Board at that time.

Terrebonne Parish School Board
Organizational Section
Fiscal Year 2023/2024

Adoption Procedures

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

Review by Committee

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

Approval by the Board

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

Periodic Budget Revisions

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

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

Other Financial Policies that Guide the Development of the Budget

Property Tax Revenues

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

Sales Tax Revenues

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

Terrebonne Parish School Board
Organizational Section
Fiscal Year 2023/2024

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.

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.

Prioritizing Projects

At the beginning of the budget process each year, each school Principal submits a list of building needs. Items ranging from classroom space, restrooms, and roofs to playground fences, athletic spaces, and electrical needs are included. 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.

The damage sustained in Hurricane Ida has shifted the priorities of capital projects to those schools where damages must be addressed for safety and for use of the school buildings. A

Terrebonne Parish School Board
Organizational Section
Fiscal Year 2023/2024

team consisting of Architects, Engineers, Project Managers, and TPSB Staff is working through damage assessments to accurately prioritize hurricane repair projects. Hurricane recovery is expected to take 3 to 5 years to complete and will include roof repair, roof replacement, window repair, interior repairs including floors, walls, and ceilings, HVAC equipment repairs and/or replacements, exterior wall repairs, replacement of modular and portable classroom buildings, demolition of several schools that were damaged beyond repair, and many other projects.

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 by a transfer to the Building 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.

Planned/Ongoing Projects (not related to Hurricane Ida recovery)

American Rescue Plan Act (ESSER III)

- Window Replacement Projects
 - Legion Park Elementary School
 - Oaklawn Middle School
- HVAC Replacement Projects
 - H.L. Bourgeois High School
 - Mulberry Elementary School
 - Dularge Elementary School
 - Broadmoor Elementary School
 - Oaklawn Middle School
 - Legion Park Elementary School
 - Elysian Fields Middle School

Hurricane Ida Recovery

Terrebonne Parish was devastated by Hurricane Ida on August 29, 2021. Every school in the district sustained some level of damage, ranging from minor damage such as broken windows and downed trees, to catastrophic damage such as complete wall or roof failure.

As a result of the damage sustained in the hurricane, capital projects related to hurricane recovery will continue throughout the school district for several years. The repairs to hurricane damage will be funded with a combination of insurance proceeds, local funds, and FEMA funding, as well as any grants the school system is able to secure.

Complete recovery from Hurricane Ida is expected to take a minimum of 3 to 5 years. Hurricane recovery projects are underway at several schools across the district. A summary of upcoming Hurricane Ida recovery projects is listed in the Informational Section.

Terrebonne Parish School Board
Organizational Section
Fiscal Year 2023/2024

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 and to make decisions about funding requirements and/or staffing requirements. Management Staff members are provided with historical data, salary information and other information necessary to assist them through this process.

Review and Approval of the Budget Draft by the Superintendent

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

Presentation to the Finance Committee and Board Member In-Services

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

Availability of the Budget

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

Public Meetings and Adoption of the Budget

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

Monitoring the Budget and Budget Revisions

Once the School Board adopts the Proposed Operating Budget, the Superintendent and Finance 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 2023/2024

2023/2024 Budget Schedule

February 2023	Director of Human Resources met with school Principals to discuss staffing needs for the upcoming school year. Principals also discussed the repair and/or upgrade needs of their school buildings.
February 27-28, 2023	The Superintendent and Finance Staff met with all Supervisors and Department Heads to discuss the upcoming budget and determine the needs of their respective areas.
March 1 – June 16, 2023	Finance Staff completed projections for revenues and expenditures and prepared budget documents for presentation to the School Board.
June 20, 2023	The Proposed Operating Budget is presented to the Finance Committee of the School Board for receipt. The Superintendent gives a summary of the budget.
June 21, 2023	A public inspection copy of the budget is made available at the School Board Central Office and on the school district’s website, www.tpsd.org . A Notice of Public Hearing is placed in the local newspaper, as required by the Local Government Budget Act.
June 26, 27, and 28, 2023	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.
July 11, 2023	A Public Hearing is held to allow members of the community to learn about the budget, as well as make comments or suggestions about the proposal.
July 18, 2023	The Budget Adoption Resolution and Proposed Operating Budget are presented to the Finance Committee of the School Board for approval.
August 1, 2023	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 2023/2024

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 online 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 statements 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 Director of Human Resources. 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 a budget revision.

Terrebonne Parish School Board
Organizational Section
Fiscal Year 2023/2024

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.

District 1 – Michael LaGarde
District 2 – Gregory Harding
District 3 – Matthew J. Ford
District 4 – Debi Benoit
District 5 – Don Crowdus

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

Management Staff

Orgeron, Aubrey “Bubba”
LaRose, Sandra
Breux, Rebecca
Yarbrough, Debra
Torbert, Mark

Superintendent
Chief Academic Officer
Chief Financial Officer
Director of Human Resources
Director of Child Welfare & Attendance

Aubert, Devlin
Babin, Christopher
Breux, Monica
Brunet, Ramona
Butler, Cory
Constrantiche, Curtis
Degruise, Cheryl
Dillard, Darrell
Hodson, Matthew
Johnson, Alton
Klingman, Michelle
Pellegrin, Blaise
Poencot, Sammy
Vauclin, Kim
Vice, Maria
Walther, Monica

Supervisor of Transportation
Network Systems Administrator
District Assessment & Accountability Administrator
Executive Assistant to the Board
Supervisor of Child Welfare & Attendance
Risk Manager
Supervisor of Federal Programs
Supervisor of Secondary, Vocational, & Adult Education
Supervisor of Human Resources
Supervisor of Elementary Education
Supervisor of Finance
Supervisor of Special Education
Supervisor of Plant Operations
Supervisor of Middle School Education
Data Processing Manager
Supervisor of Child Nutrition Program

**Terrebonne Parish School System
Condensed Table of Organization
July 1, 2023**

CITIZENRY

**Terrebonne Parish
School Board**

Executive Assistant
to the Board

Superintendent

**Chief Academic
Officer**

**Chief Financial
Officer**

**Director of Human
Resources**

**Director of Child Welfare
& Attendance**

**Supervisor of
Elementary Education**

**Supervisor of Federal
Programs**

**Supervisor of Human
Resources**

**Supervisor of
Child Welfare &
Attendance**

**Network Systems
Administrator**

**Supervisor of
Finance**

**Supervisor of Middle
School Education**

**Supervisor of Special
Education**

Risk Manager

**Supervisor of
Transportation**

**Supervisor of
Plant Operations**

**Supervisor of
Child Nutrition
Program**

**Supervisor of
Secondary, Vocational
& Adult Education**

**Educational
Technology Facilitator**

**Data Processing
Manager**

**Purchasing
Agent**

**District Assessment
& Accountability
Administrator**

Curriculum Specialist

**Warehouse
Manager**

Financial Section



Terrebonne Parish School Board
Financial Section
Fiscal Year 2023/2024

Points of Interest

1. The Minimum Foundation Program (MFP) approved by the Legislature includes a change in total funding based on the number of projected students, with no change in per-pupil funding.
2. Sales Tax revenues are budgeted equal to the 2022/2023 revised budget for Sales Tax collections.
3. The Teachers' Retirement System of Louisiana (TRSL) employer contribution rate will be 24.1% for 2023/2024, a decrease from 24.8%. Total cost is projected to be \$21,552,669 district-wide.
4. The Louisiana School Employees' Retirement System (LSERS) employer contribution rate will be 27.6% for 2023/2024, no change from 2022/2023 rates. Total cost is projected to be \$2,517,925.
5. Total Health Insurance employer costs are approximately \$31,552,614.
6. Total budgeted Salaries and Benefits are \$165,445,086, which is 72% of total expenditures.
7. The Indirect Cost Rate for Special Revenue Funds for 2023/2024 is 9.4527%, which is projected to generate approximately \$5.3 million in revenues to the General Operating Fund. Fifty percent of the Indirect Cost associated with the COVID-19 Federal stimulus funding will be transferred from the General Fund to the Building Fund over the life of the grants, and fifty percent will remain in the General Fund.
8. Expenditures in the Instructional and Instructional Support areas make up 66% of total expenditures.
9. A net of fifteen positions have been closed districtwide. These closures are a net result of changes in grant funding, program changes, or changes in student numbers and/or needs.
10. A 5% pay increase for all Full-Time employees is included in the One Cent Sales Tax Fund, as per Board action of April 4, 2023.
11. Expanded the Computer Programmer/Operator salary scale to include Computer Programmer/Operator I and Computer Programmer/Operator II.

Terrebonne Parish School Board
Financial Section
Fiscal Year 2023/2024

Points of Interest

- 12.** Expanded the Licensed Plumber, Carpenter, AC/Heat Maintenance Mechanic, Preventative Maintenance Tech, and Roofer salary schedules to include a Level I and Level II salary.
- 13.** Expanded the Pre-Kindergarten program by adding 5 classes, to add 100 seats, at Mulberry Elementary (2), Broadmoor Elementary (1), Schriever Elementary (1), and Oakshire Elementary (1), to be funded through the General Operating Fund.

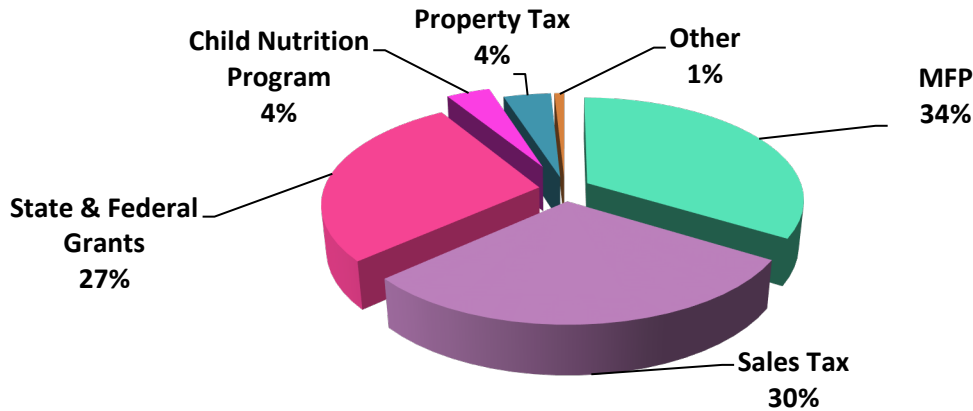
**Terrebonne Parish School Board
Financial Section
Budget Summary of All Funds
Fiscal Year 2023/2024**

	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	\$21,600,299	\$270,050	\$28,921,390	\$14,862,800	\$21,650,000	\$298,790	\$87,603,329
State Sources	82,429,805	132,412	0	0	0	6,074,606	88,636,823
Federal Sources	0	9,184,004	0	0	0	62,147,354	71,331,358
Total Revenues	104,030,104	9,586,466	28,921,390	14,862,800	21,650,000	68,520,750	247,571,510
Expenditures							
Salaries	64,251,638	2,985,853	14,876,493	6,520,000	0	18,048,238	106,682,222
Employee Benefits	43,098,848	1,977,837	3,866,998	1,703,375	0	8,115,805	58,762,863
Purchased Services	8,743,442	1,019,273	1,034,150	67,950	1,640,671	31,412,272	43,917,758
Supplies	5,632,500	4,490,022	158,070	0	2,377,060	5,850,352	18,508,004
Property	571,000	451,000	125,000	0	0	112,591	1,259,591
Debt Service & Miscellaneous	30,475	0	104,575	0	0	117,086	252,136
Total Expenditures	122,327,903	10,923,985	20,165,286	8,291,325	4,017,731	63,656,344	229,382,574
Other Financing Sources (Uses)							
Other Sources of Funds	24,066,809	489,556	0	0	1,000,000	0	25,556,365
Other Uses of Funds	(7,350,884)	0	(4,575,000)	0	(17,259,599)	(5,900,333)	(35,085,816)
Total Other Financing Sources (Uses)	16,715,925	489,556	(4,575,000)	0	(16,259,599)	(5,900,333)	(9,529,451)
Net Change in Fund Balance	(1,581,874)	(847,963)	4,181,104	6,571,475	1,372,670	(1,035,927)	8,659,485
Beginning Fund Balance	24,364,149	2,106,493	26,383,987	14,865,080	5,838,651	2,264,486	75,822,846
Ending Fund Balance							
Nonspendable	0	0	0	0	0	0	0
Restricted	0	0	30,565,091	21,436,555	6,944,524	0	58,946,170
Committed	0	0	0	0	266,797	0	266,797
Assigned	0	1,258,530	0	0	0	1,228,559	2,487,089
Unassigned	22,782,275	0	0	0	0	0	22,782,275
Total Ending Fund Balance	\$ 22,782,275	\$ 1,258,530	\$ 30,565,091	\$ 21,436,555	\$ 7,211,321	\$ 1,228,559	\$ 84,482,331

Terrebonne Parish School Board
Financial Section
Fiscal Year 2023/2024

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 School Board will receive approximately \$83.3 million from the MFP. The MFP is based on the number of students in each parish or school district, applied to a formula.

Sales Tax

Sales Tax revenues are estimated to be \$73.6 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 \$68.5 million. These grants are intended for specific purposes or to target specific groups of students or teachers. Each grant is accounted for separately.

Child Nutrition Program

Revenues of approximately \$9.6 million in the Child Nutrition Program come from charging students for meals as well as Federal reimbursements to the school system for meals served to students from low income families.

Property Tax

Revenues from Property Tax (Millage) is approximately \$9.3 million, generated from 9.27 mills.

Other

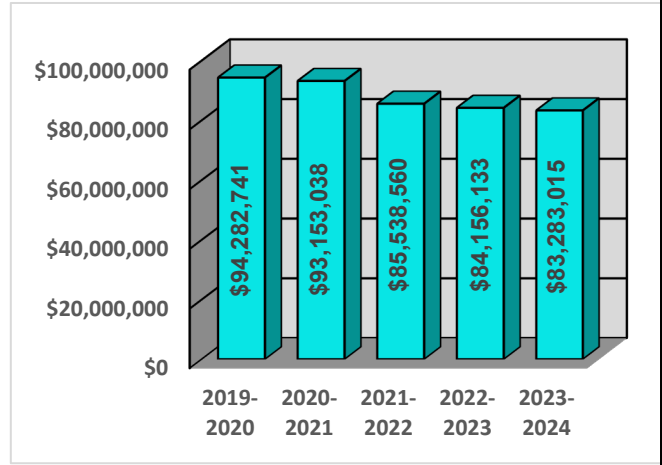
Other Revenues include earnings on investments and earnings on school lands.

Terrebonne Parish School Board
Financial Section
Fiscal Year 2023/2024

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 2022/2023 budget and proposed revenues for fiscal year 2023/2024, based on information and projections received from the State Department of Education.

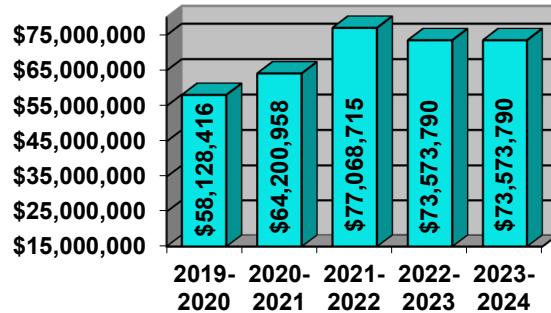


The MFP formula that was proposed by BESE for fiscal year 2023/2024 did not include a per-pupil increase in the base per-pupil amount. Per-pupil funding remains at \$4,015 per student, weighted for certain special populations. MFP revenues are estimated to be \$83,283,015.

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.

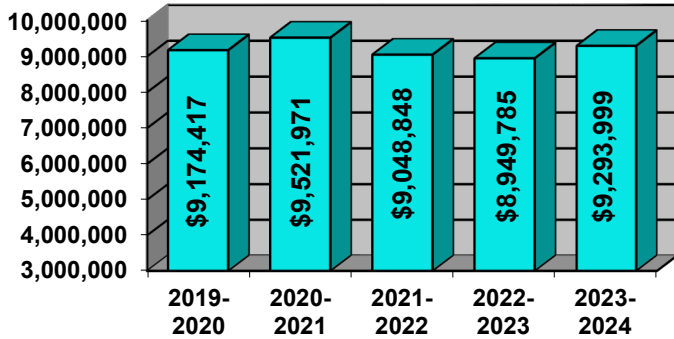
The 1/2 Cent Sales Tax was passed in 2014. The collections are accounted for in the 1/2 Cent Sales Tax Fund and are dedicated for employee Salaries & Benefits.

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 2023/2024

budget estimates for 2022/2023 and projected revenues for 2023/2024. Sales Tax revenues are estimated to be \$73,573,790.

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.

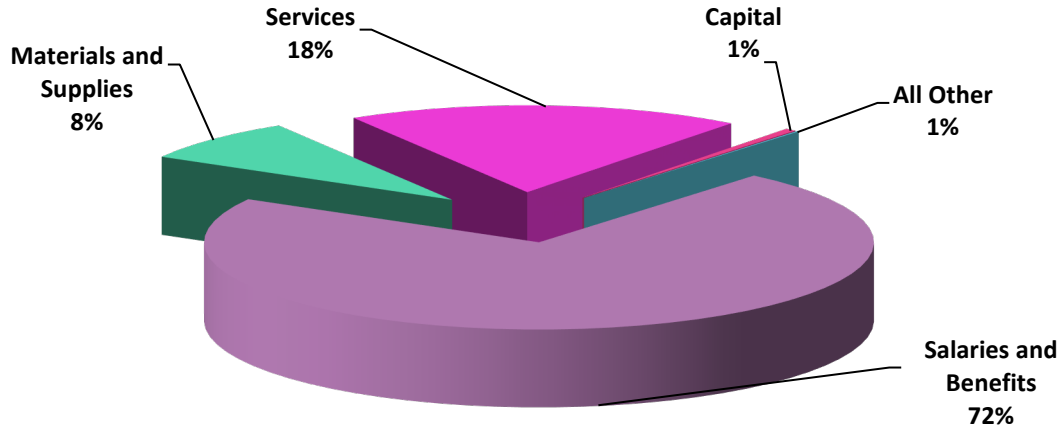
The Constitutional Tax millage and the Special Maintenance Tax millage are used to maintain and operate the school system. The Constitutional Tax is authorized to be levied by the Board without referendum. The Special Maintenance Tax is levied pursuant to a referendum for a period of ten years expiring December 31, 2030.

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 41.3 mills levied by school systems across the state. Property Tax revenues are estimated to be \$9,293,999.

Terrebonne Parish School Board
Financial Section
Fiscal Year 2023/2024

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 72% of all expenditures.

Services

The second largest expense is in the Services area. This includes all purchased services and contracts such as architect and engineering fees, consultant fees, construction services such as roof replacements and HVAC systems, telephone, utilities, copy machine rentals, and postage.

Materials and Supplies

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

Capital

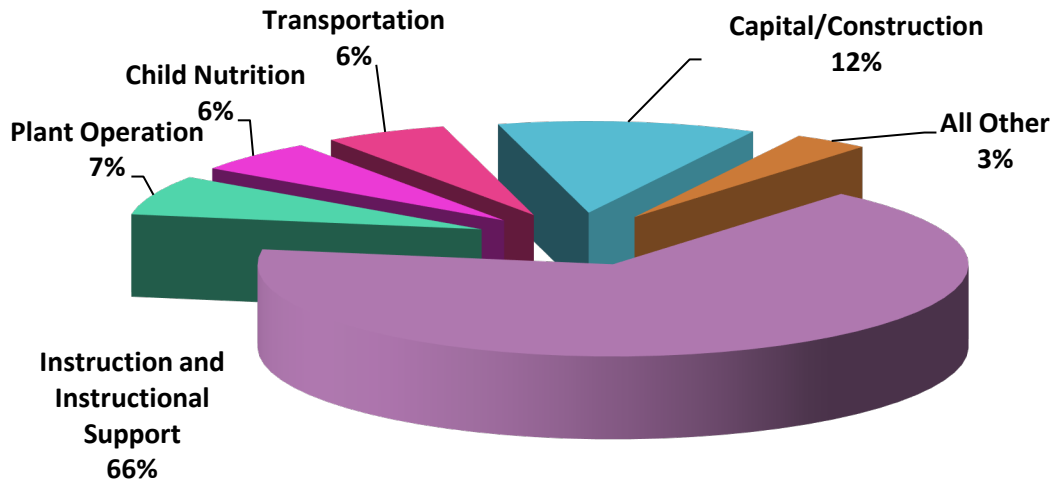
Capital expenditures include the purchase of equipment with a cost of \$5,000 or more.

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 2023/2024

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.

Plant Operation and Maintenance

Includes areas such as maintenance, utilities and security.

Child Nutrition

Included here are supplies and food costs, as well as salaries and benefits costs of child nutrition program personnel.

Transportation

This area includes bus rental, maintenance agreements and operating costs including salaries, benefits and fuel costs.

Capital and Construction

This area includes costs associated with building acquisition, building improvements, land acquisition and land improvements.

All Other

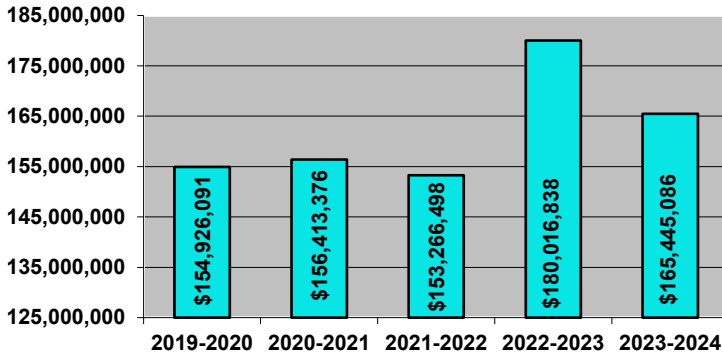
This area includes General Administration, Business Services, Central Services, Facilities Acquisition, and Debt Service.

Terrebonne Parish School Board
Financial Section
Fiscal Year 2023/2024

Summary of Expenditures

Salaries and Benefits

The number of employees budgeted in fiscal year 2023/2024 is 2,163. Of those employees, 73% are in the instructional and instructional support areas such as classroom teachers, guidance counselors, paraprofessionals, librarians, and nurses.



Non-instructional employees make up 27% of the total number of employees in areas such as child nutrition service, transportation, maintenance, business services, and central services.

The graph illustrates the salaries and benefits costs for the past three years in all governmental funds and includes the fiscal year 2022/2023 revised budget and the 2023/2024 original budget for salaries and benefits. The total budget for salaries and benefits for 2023/2024, for all funds, is \$165,445,086.

The decrease in Salaries and Benefits in the 2023/2024 budget is due to a decrease in positions budgeted and a decrease in expenditures for Teachers' Retirement.

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 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 2023/2024

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 were used to fund the construction of a new wing at Mulberry Elementary School that houses classroom space, a cafeteria, a library, and administrative office. The bonds carry an interest rate of 3.94% and are payable over 20 years, with maturity in 2039.

Louisiana Community Development Authority (Series 2022A): On January 27, 2022, the Terrebonne Parish School Board, through the Louisiana Local Government Environmental Facilities and Community Development Authority, issued \$105,000,000 in Revenue Bonds. The bonds will be used to fund Hurricane Ida recovery projects and will be paid with proceeds from FEMA.

Terrebonne Parish School Board
 Financial Section
 Fiscal Year 2023/2024

Added Positions		
<u>Instructional-Full-Time</u>		
1	Special Ed Paraprofessional	General Fund
1	Adaptive PE Teacher	General Fund
1	Talented Teacher	General Fund
5	Pre-Kindergarten Teacher	General Fund
5	Pre-Kindergarten Paraprofessional	General Fund
<u>Non-Instructional-Full-Time</u>		
1	Receiving/Inventory Clerk	General Fund
1	Technical Support Specialist	General Fund
1	Special Ed Facilitator	IDEA
1	Satellite School Facilitator	Child Nutrition Program Fund
17	Total Positions Added	
Closed Positions		
<u>Instructional-Full-Time</u>		
16	Elementary Teacher (1-8)	General Fund
3	Secondary Teacher	General Fund
2	Special Ed Self Contained/Resource Teacher	General Fund
4	Special Ed Support (Inclusion) Teacher	General Fund
1	Special Ed Non-Cat Preschool Teacher	General Fund
1	Lead Teacher	General Fund
1	Instructional Interventionist	Title I
<u>Non-Instructional-Full-Time</u>		
1	504 Facilitator	IDEA
1	Cafeteria Manager	Child Nutrition Program Fund
<u>Non-Instructional-Part-Time</u>		
2	Part-Time CNP Technician	Child Nutrition Program Fund
32	Total Positions Closed	

Terrebonne Parish School Board
 Financial Section
 Fiscal Year 2023/2024

Renamed Positions			
1	STEM Coordinator to Curriculum Specialist (General Fund)		
Temporary Positions			
30	Paraprofessional		ARP
1	Guidance Counselor		ARP
1	Federal Programs Counselor		ARP
Changes in Funding Source			
Position	FY23 Source	FY24 Source	
1	Administrative Intern	Title II Fund	General Fund
1	Lead (Formerly Intervention Content Leader)	Title I Fund	General Fund
1	Intervention Content Leader (Formerly Lead Teacher)	General Fund	Title II Fund
2	Intervention Content Leader (Formerly Literacy Content Leader)	CLSD Fund	Title I Fund

Terrebonne Parish School Board
Financial Section
Staffing
Fiscal Year 2023/2024

FULL-TIME		
110	General Operating Fund	1,626
150	Child Nutrition Program Fund	137
220	ESSA Title I Fund	87
230	ESSA Title I - Migrant Education	2
240	U.S. Dept. of Health and Human Services - TANF	1
310	ESSA Title III Fund	3
370	ESSA Title II Fund	2
410	ESSA Title VII Indian Education Fund	8
435	CRRSA Act	1
440	ARP Act	78
490	Federal Adult Education Fund	2
510	Education Excellence Fund	8
550	State Cecil J. Picard LA 4 Early Childhood Program	54
560	ESSA Title IX Fund	2
590	Federal Vocational Education Program	3
680	WorkReady U-State Adult Education Program	6
750	Special Education - PL 101-476 IDEA Fund	62
760	Special Education - PL 101-476 IDEA Preschool Fund	2
TOTAL FULL-TIME EMPLOYEES		2,084
PART-TIME		
110	General Operating Fund	25
150	Child Nutrition Program Fund	47
220	ESSA Title I Fund	1
440	ARP Act	1
490	Federal Adult Education Fund	5
TOTAL PART-TIME EMPLOYEES		79
TOTAL EMPLOYEES		2,163

TERREBONNE

Parish School District

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General Operating Fund



**Terrebonne Parish School Board
General Operating Fund
Fiscal Year 2023/2024**

	2023/2024 Original Budget
Revenues	
Local Revenues	\$21,600,299
State Revenues	<u>82,429,805</u>
Total Revenues	104,030,104
Expenditures	
Salaries	64,251,638
Employee Benefits	43,098,848
Purchased Services	8,743,442
Supplies	5,632,500
Property and Equipment	571,000
Debt Service and Miscellaneous	<u>30,475</u>
Total Expenditures	122,327,903
Other Financing Sources (Uses)	
Other Sources of Funds	24,066,809
Other Uses of Funds	<u>(7,350,884)</u>
Total Other Financing Sources (Uses)	16,715,925
Net Change in Fund Balance	(1,581,874)
Fund Balance	
Beginning Fund Balance	24,364,149
Ending Fund Balance	<u>\$22,782,275</u>

**Terrebonne Parish School Board
General Operating Fund
Fiscal Year 2023/2024**

	2023/2024 Original Budget
<hr/>	
Revenues	
Local Revenues	\$21,600,299
State Revenues	<u>82,429,805</u>
Total Revenues	104,030,104
 Expenditures	
Instructional	69,537,952
Instructional Support Services	51,626,598
Operation of Non-Instructional Services	858,353
Facilities Acquisition and Construction	<u>305,000</u>
Total Expenditures	122,327,903
 Other Financing Sources (Uses)	
Other Sources of Funds	24,066,809
Other Uses of Funds	<u>(7,350,884)</u>
Total Other Financing Sources (Uses)	16,715,925
 Net Change in Fund Balance	 (1,581,874)
 Fund Balance	
Beginning Fund Balance	24,364,149
 Ending Fund Balance	 <u>\$22,782,275</u>

**Terrebonne Parish School Board
General Operating Fund
Fiscal Year 2023/2024**

	Actual <u>2021/2022</u>	Revised Budget <u>2022/2023</u>	Original Budget <u>2023/2024</u>
Revenues			
Local Revenues	\$20,923,540	\$21,112,785	\$21,600,299
State Revenues	<u>84,288,053</u>	<u>83,272,972</u>	<u>82,429,805</u>
Total Revenues	105,211,593	104,385,757	104,030,104
Expenditures			
Instructional	69,101,232	70,269,071	69,537,952
Instructional Support Services	47,138,854	51,841,540	51,626,598
Operation of Non-Instructional Services	856,078	855,732	858,353
Facilities Acquisition and Construction	<u>0</u>	<u>305,000</u>	<u>305,000</u>
Total Expenditures	117,096,164	123,271,343	122,327,903
Other Financing Sources (Uses)			
Other Sources of Funds	21,452,046	25,443,212	24,066,809
Other Uses of Funds	<u>(11,160,390)</u>	<u>(7,276,979)</u>	<u>(7,350,884)</u>
Total Other Financing Sources (Uses)	10,291,656	18,166,233	16,715,925
Net Change in Fund Balance	(1,592,915)	(719,353)	(1,581,874)
Fund Balance			
Beginning Fund Balance	26,676,417	25,083,502	24,364,149
Ending Fund Balance	<u>\$25,083,502</u>	<u>\$24,364,149</u>	<u>\$22,782,275</u>

**Terrebonne Parish School Board
General Operating Fund
Fiscal Year 2023/2024**

	Actual Rev & Exp thru <u>April 2023</u>	Estimates Thru <u>June 2023</u>	Final Budget <u>2022/2023</u>	Budget <u>2023/2024</u>	% <u>Change</u>
Revenues					
Local Revenues	\$18,186,486	\$2,926,299	\$21,112,785	\$21,600,299	2.31%
State Revenues	69,404,591	13,868,381	83,272,972	82,429,805	(1.01%)
Federal Revenues	<u>79,799</u>	<u>(79,799)</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>
Total Revenues	87,670,876	16,714,881	104,385,757	104,030,104	(0.34%)
Expenditures					
Regular Programs	31,890,160	15,137,909	47,028,069	46,105,955	(1.96%)
Special Education Programs	10,312,855	4,901,837	15,214,692	15,039,462	(1.15%)
Career & Technical Education	1,968,291	942,717	2,911,008	2,911,519	0.02%
Other Instructional Programs	2,666,857	1,230,263	3,897,120	3,858,299	(1.00%)
Special Programs	860,389	279,221	1,139,610	1,544,145	35.50%
Adult Education & Literacy Programs	64,387	14,185	78,572	78,572	0.00%
Pupil Support Services	4,460,494	2,011,303	6,471,797	6,534,048	0.96%
Instructional Support Services	3,467,073	1,500,521	4,967,594	5,200,606	4.69%
General Administration	1,605,631	247,927	1,853,558	1,835,623	(0.97%)
School Administration	6,069,560	2,746,594	8,816,154	8,979,146	1.85%
Business Services	1,531,058	409,369	1,940,427	1,955,954	0.80%
Maintenance of Plant	10,688,086	3,746,264	14,434,350	14,427,410	(0.05%)
Student Transportation Services	8,104,453	3,040,617	11,145,070	10,580,920	(5.06%)
Central Services	1,460,546	752,044	2,212,590	2,112,891	(4.51%)
Food Service Operations	705,299	150,433	855,732	858,353	0.31%
Facilities Acquisition & Construction	<u>150,629</u>	<u>154,371</u>	<u>305,000</u>	<u>305,000</u>	<u>0.00%</u>
Total Expenditures	86,005,768	37,111,204	123,271,343	122,327,903	0.77%
Other Financing Sources (Uses)					
Other Sources of Funds	15,240,639	10,202,573	25,443,212	24,066,809	(5.41%)
Other Uses of Funds	<u>(1,498,745)</u>	<u>(5,778,234)</u>	<u>(7,276,979)</u>	<u>(7,350,884)</u>	<u>1.02%</u>
Total Other Financing Sources (Uses)	13,741,894	4,424,339	18,166,233	16,715,925	(7.98%)
Net Change in Fund Balance	15,407,002	(15,971,984)	(719,353)	(1,581,874)	119.90%
Beginning Fund Balance	<u>25,083,502</u>	<u>25,083,502</u>	<u>25,083,502</u>	<u>24,364,149</u>	<u>(2.87%)</u>
Ending Fund Balance	<u>\$40,490,504</u>	<u>\$9,111,518</u>	<u>\$24,364,149</u>	<u>\$22,782,275</u>	<u>(6.49%)</u>

Terrebonne Parish School Board
General Operating Fund
Fiscal Year 2023/2024

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 2020 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 largest single 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 2023/2024

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 Improvement; 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, such as inventory, or because they are legally or contractually required to be maintained intact.

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

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

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

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

Terrebonne Parish School Board
 General Fund Budget
 State Revenues
 Fiscal Year 2023/2024

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
110-0000-531100-000-000-000-00-000-0000	Minimum Foundation Prog (MFP)	\$84,023,746	\$82,993,229	\$82,195,062
110-0000-531200-000-000-000-00-000-0000	S16 Fund Interest	18,672	20,000	20,000
110-0000-532300-000-000-000-00-000-0000	PIP-Prof Improvement Program	15,821	35,000	35,000
110-0000-538100-000-000-000-00-000-0000	Revenue Sharing-Const Tax	94,044	90,000	75,000
110-0000-538150-000-000-000-00-000-0000	Revenue Sharing-Spec Maint Tax	131,808	125,000	95,000
110-0000-539100-000-000-000-00-000-0000	Employer's Contribution to TRSL	3,962	9,743	9,743
	Total State Revenues	\$84,288,053	\$83,272,972	\$82,429,805

Terrebonne Parish School Board
 General Fund Budget
 Other Sources of Funds
 Fiscal Year 2023/2024

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
110-0000-552102-000-000-000-00-000-0000	Indirect Cost-Federal Grants	\$3,276,348	\$5,838,108	\$5,316,919
110-0000-552201-000-000-000-00-000-0000	Salary and Benefit Transfer	11,126,399	10,679,850	10,681,000
110-0000-552202-000-000-000-00-000-0000	Plant Operation and Maint Transfer	6,675,839	6,407,910	6,408,599
110-0000-552204-000-000-000-00-000-0000	Support Transfer from Fund 170	0	2,000,000	0
110-0000-552206-000-000-000-00-000-0000	Interest Income Transfer	18,514	122,000	170,000
110-0000-552210-000-000-000-00-000-0000	Textbook Transfer from Fund 740	0	0	1,094,947
110-0000-552212-000-000-000-00-000-0000	Administrative Fee-Grant	349,714	394,844	394,844
110-0000-553000-000-000-000-00-000-0000	Disposal of Real/Personal Property	4,492	0	0
110-0000-553010-000-000-000-00-000-0000	Lost/Damaged Supplies/Equipment	740	500	500
Total Other Sources of Funds		\$21,452,046	\$25,443,212	\$24,066,809

Terrebonne Parish School Board
 General Fund Budget
 Fiscal Year 2023/2024

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 2022/2023	Budget 2023/2024	Increase (Decrease)
Kindergarten Teacher	48	48	0
Elementary Teacher (1-8)	437	421	(16)
Elementary Computer Lab Teacher	23	23	0
Secondary Teacher	153	150	(3)
Secondary Computer Lab Teacher	2	2	0
Total Positions	663	644	(19)

Other Code:
 260 – Science

Terrebonne Parish School Board
 General Fund Budget
 Regular Education Programs-Function 1100
 Fiscal Year 2023/2024

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
1100 - Regular Programs				
110-1100-612901-000-000-000-000-0000	Forecast Adjustment	\$0	(\$240,000)	(\$240,000)
110-1100-625000-000-000-000-00-000-0000	Unemployment Compensation	0	3,000	3,000
110-1100-627000-000-000-000-00-000-0000	Group Insurance-Retiree	4,368,160	4,619,244	4,619,244
110-1100-651063-000-000-260-00-000-0000	Travel-Students	176	2,000	4,000
110-1100-661038-000-000-000-00-000-0000	Science Fair Supplies	0	500	1,500
110-1100-661052-000-000-000-00-000-0000	Other Materials & Supplies	10,000	0	0
110-1100-661058-000-000-000-00-000-0000	Awards & Memorabilia	53	4,000	2,000
1105 - Kindergarten				
110-1105-611205-000-000-000-00-000-0000	Kindergarten Teacher	2,079,897	1,983,754	2,012,101
110-1105-612301-000-000-000-00-000-0000	Substitute Teacher	85,911	85,000	75,000
110-1105-612431-000-000-000-00-000-0000	Substitute Paraprofessional	0	1,000	1,000
110-1105-615101-000-000-000-00-000-0000	Performance Pay	0	35,663	40,000
110-1105-615107-000-000-000-00-000-0000	Stipend-Core Teacher	27,000	29,000	29,000
110-1105-621000-000-000-000-00-000-0000	Group Insurance Expense	520,049	485,402	486,462
110-1105-622000-000-000-000-00-000-0000	FICA	2,135	4,015	3,550
110-1105-622500-000-000-000-00-000-0000	Medicare Part A Expense	29,948	29,204	29,656
110-1105-623101-000-000-000-00-000-0000	Teachers' Retirement	546,613	503,411	496,420
110-1105-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	8,790	8,384	8,470
110-1105-628100-000-000-000-00-000-0000	Sick Leave Severance Pay	14,742	10,000	10,000
1110 - Elementary (Grades 1-8)				
110-1110-611208-000-000-000-00-000-0000	Elementary Teacher (1-8)	17,652,506	17,644,115	17,244,328
110-1110-611224-000-000-000-00-000-0000	Elementary Computer Lab Teacher	1,037,886	1,052,681	1,055,882
110-1110-611298-000-000-000-00-000-0000	NBC-National Board Certified	25,000	25,000	25,000
110-1110-611299-000-000-000-00-000-0000	PIP-Prof Improvement Program	2,734	2,734	2,734
110-1110-612301-000-000-000-00-000-0000	Substitute Teacher	687,422	600,000	550,000
110-1110-612431-000-000-000-00-000-0000	Substitute Paraprofessional	0	5,000	5,000
110-1110-613041-000-000-000-00-000-0000	Extra Work-Teacher	3,122	10,000	10,000
110-1110-615101-000-000-000-00-000-0000	Performance Pay	0	212,259	250,000
110-1110-615107-000-000-000-00-000-0000	Stipend-Core Teacher	200,000	219,000	215,000
110-1110-615109-000-000-000-00-000-0000	Stipend-Value Add	0	97,000	97,000
110-1110-621000-000-000-000-00-000-0000	Group Insurance Expense	4,561,315	4,374,893	4,248,282
110-1110-622000-000-000-000-00-000-0000	FICA	26,226	28,210	25,885

Terrebonne Parish School Board
 General Fund Budget
 Regular Education Programs-Function 1100
 Fiscal Year 2023/2024

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
110-1110-622500-000-000-000-000-0000	Medicare Part A Expense	267,722	272,980	269,562
110-1110-623101-000-000-000-00-000-0000	Teachers' Retirement	4,666,857	4,556,853	4,359,620
110-1110-623300-000-000-000-00-000-0000	LA School Empl Rtmt-LSERS	5,147	9,036	8,495
110-1110-623903-000-000-000-00-000-0000	Optional Retirement Expense	12,174	24,862	24,568
110-1110-623905-000-000-000-00-000-0000	LA State Empl Rtmt-LASERS	15,112	16,174	16,813
110-1110-625000-000-000-000-00-000-0000	Unemployment Compensation	8,908	5,000	5,000
110-1110-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	78,711	77,776	76,500
110-1110-628100-000-000-000-00-000-0000	Sick Leave Severance Pay	68,110	70,000	70,000
1130 - Secondary (Grades 9-12)				
110-1130-611231-000-000-000-00-000-0000	Secondary Teacher	5,983,627	6,287,791	6,184,646
110-1130-611234-000-000-000-00-000-0000	Secondary Computer Lab Teacher	82,872	87,171	88,493
110-1130-611298-000-000-000-00-000-0000	NBC-National Board Certified	5,000	5,000	5,000
110-1130-611299-000-000-000-00-000-0000	PIP-Prof Improvement Program	1,337	1,337	1,337
110-1130-612214-000-000-000-00-000-0000	Seasonal Part-Time Teacher	10,903	0	0
110-1130-612301-000-000-000-00-000-0000	Substitute Teacher	321,385	200,000	200,000
110-1130-612431-000-000-000-00-000-0000	Substitute Paraprofessional	0	100	0
110-1130-613041-000-000-000-00-000-0000	Extra Work-Teacher	6,566	5,000	5,000
110-1130-615101-000-000-000-00-000-0000	Performance Pay	0	321,598	350,000
110-1130-615107-000-000-000-00-000-0000	Stipend-Core Teacher	58,000	70,000	60,000
110-1130-615109-000-000-000-00-000-0000	Stipend-Value Add	0	17,100	17,100
110-1130-615111-000-000-000-00-000-0000	Stipend-AP Teacher	8,250	8,250	8,250
110-1130-621000-000-000-000-00-000-0000	Group Insurance Expense	1,467,967	1,455,253	1,407,911
110-1130-622000-000-000-000-00-000-0000	FICA	6,802	9,306	9,300
110-1130-622500-000-000-000-00-000-0000	Medicare Part A Expense	88,277	96,813	96,883
110-1130-623101-000-000-000-00-000-0000	Teachers' Retirement	1,566,297	1,533,360	1,468,274
110-1130-623300-000-000-000-00-000-0000	LA State Empl Rtmt-LASERS	0	8,898	8,925
110-1130-623903-000-000-000-00-000-0000	Optional Retirement Expense	872	0	0
110-1130-625000-000-000-000-00-000-0000	Unemployment Compensation	1,853	7,500	7,500
110-1130-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	25,915	26,442	26,264
110-1130-628100-000-000-000-00-000-0000	Sick Leave Severance Pay	14,934	20,000	20,000
	Total Regular Education Programs	\$46,663,283	\$47,028,069	\$46,105,955

TERREBONNE

Parish School District

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Terrebonne Parish School Board
 General Fund Budget
 Fiscal Year 2023/2024

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 2022/2023	Budget 2023/2024	Increase (Decrease)
Special Education Teacher	44	42	(2)
Spec Ed Support (Inclusion) Teacher	81	77	(4)
Special Education Paraprofessional	118	119	1
Adaptive Physical Education Teacher	6	7	1
Homebound Teacher	3	3	0
Part-Time Homebound Teacher	1	1	0
Early Steps Teacher	2	2	0
Spec Ed Non-Cat Preschool Teacher	18	17	(1)
Spec Ed Non-Cat Preschool Para	12	12	0
Gifted Teacher	20	20	0
Talented Teacher	4	5	1
Total Positions	309	305	(4)

Program Code:
 075 – Homebound Services

Terrebonne Parish School Board
 General Fund Budget
 Special Education Programs-Function 1200
 Fiscal Year 2023/2024

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
1210 - Special Education				
110-1210-612901-000-000-000-000-0000	Forecast Adjustment	\$0	(\$110,000)	(\$110,000)
110-1210-627000-000-000-000-000-0000	Group Insurance-Retiree	867,250	887,568	887,568
110-1210-658201-000-000-000-000-0000	Travel-Employee	18,809	18,000	18,000
110-1210-658201-000-075-000-000-0000	Travel-Employee	3,725	3,000	3,000
1211 - Special Education: Classroom Teacher				
110-1211-611214-000-075-000-000-0000	Part-Time Teacher	1,342	20,384	20,384
110-1211-611241-000-000-000-000-0000	Special Education Teacher	1,627,189	1,790,561	1,743,816
110-1211-611241-012-000-000-000-0000	Special Education Teacher-TAPPS	50,282	49,414	49,514
110-1211-611241-048-000-000-000-0000	Special Education Teacher-JJC	34,416	54,115	54,114
110-1211-611243-000-075-000-000-0000	Homebound Teacher	134,469	139,816	141,076
110-1211-611299-000-000-000-000-0000	PIP-Prof Improvement Program	7,647	10,757	10,757
110-1211-611501-000-000-000-000-0000	Paraprofessional	1,349,334	1,823,676	1,898,759
110-1211-611501-012-000-000-000-0000	Paraprofessional-TAPPS	31,452	33,923	34,664
110-1211-612301-000-000-000-000-0000	Substitute Teacher	23,282	45,000	35,000
110-1211-612301-012-000-000-000-0000	Substitute Teacher-TAPPS	105	2,000	500
110-1211-612301-048-000-000-000-0000	Substitute Teacher-JJC	9,120	2,000	0
110-1211-612431-000-000-000-000-0000	Substitute Paraprofessional	11,528	30,000	20,000
110-1211-615101-000-000-000-000-0000	Performance Pay	0	36,032	40,000
110-1211-615107-000-000-000-000-0000	Stipend-Core Teacher	17,500	19,000	17,500
110-1211-621000-xxx-xxx-000-000-0000	Group Insurance Expense	1,201,477	1,496,201	1,479,900
110-1211-622000-xxx-xxx-000-000-0000	FICA	1,959	5,403	4,155
110-1211-622500-xxx-xxx-000-000-0000	Medicare Part A Expense	44,407	54,141	55,374
110-1211-623101-xxx-xxx-000-000-0000	Teachers' Retirement	762,828	884,186	881,203
110-1211-623300-xxx-000-000-000-0000	LA School Empl Rtmt-LSERS	4,391	4,518	4,643
110-1211-625000-000-000-000-000-0000	Unemployment Compensation	0	2,500	2,500
110-1211-626001-xxx-xxx-000-000-0000	Workers' Compensation Insurance	13,279	16,547	16,596
110-1211-628100-000-000-000-000-0000	Sick Leave Severance Pay	35,310	30,000	30,000
1212 - Special Education: Inclusion Teacher				
110-1212-611240-000-000-000-000-0000	Special Ed Support Teacher	3,219,297	3,247,310	3,147,268
110-1212-611240-012-000-000-000-0000	Special Ed Support Teacher-TAPPS	47,814	52,454	53,131
110-1212-612301-000-000-000-000-0000	Substitute Teacher	62,798	50,000	50,000
110-1212-612301-012-000-000-000-0000	Substitute Teacher	105	1,000	500

Terrebonne Parish School Board
 General Fund Budget
 Special Education Programs-Function 1200
 Fiscal Year 2023/2024

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
110-1212-615101-000-000-000-00-000-0000	Performance Pay	0	62,613	65,000
110-1212-615107-000-000-000-00-000-0000	Stipend-Core Teacher	0	1,000	0
110-1212-621000-xxx-000-000-00-000-0000	Group Insurance Expense	810,755	808,541	734,182
110-1212-622000-000-000-000-00-000-0000	FICA	2,999	2,372	2,348
110-1212-622500-xxx-000-000-00-000-0000	Medicare Part A Expense	45,321	46,782	46,009
110-1212-623101-xxx-000-000-00-000-0000	Teachers' Retirement	764,350	753,273	714,607
110-1212-623300-000-000-000-00-000-0000	LA School Empl Rtmt-LSERS	16,542	11,297	11,498
110-1212-623903-000-000-000-00-000-0000	Optional Retirement Expense	125	0	0
110-1212-625000-000-000-000-00-000-0000	Unemployment Compensation	7,522	1,000	1,000
110-1212-626001-xxx-000-000-00-000-0000	Workers' Compensation Insurance	13,346	13,147	12,851
110-1212-628100-000-000-000-00-000-0000	Sick Leave Severance Pay	16,647	15,000	15,000
1214 - Special Education: APE Teacher				
110-1214-611242-000-000-000-00-000-0000	Adaptive Physical Education Teacher	170,334	246,633	281,677
110-1214-615101-000-000-000-00-000-0000	Performance Pay	0	4,463	5,000
110-1214-621000-000-000-000-00-000-0000	Group Insurance Expense	51,561	52,391	63,169
110-1214-622500-000-000-000-00-000-0000	Medicare Part A Expense	2,297	3,501	4,024
110-1214-623101-000-000-000-00-000-0000	Teachers' Retirement	42,925	61,165	67,883
110-1214-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	682	986	1,126
1216 - Special Education: Preschool Teacher				
110-1216-611245-000-000-000-00-000-0000	Early Steps Teacher	91,586	97,148	98,453
110-1216-611247-000-000-000-00-000-0000	Sp Ed Non-Cat Preschool Teacher	611,790	328,538	283,800
110-1216-611298-000-000-000-00-000-0000	NBC-National Board Certified	10,000	5,000	5,000
110-1216-611505-000-000-000-00-000-0000	Sp Ed Non-Cat Preschool Para	141,660	22,820	19,253
110-1216-612301-000-000-000-00-000-0000	Substitute Teacher	10,348	15,000	10,000
110-1216-612431-000-000-000-00-000-0000	Substitute Paraprofessional	543	1,000	1,000
110-1216-615101-000-000-000-00-000-0000	Performance Pay	0	10,367	12,000
110-1216-615107-000-000-000-00-000-0000	Stipend-Core Teacher	7,000	5,000	7,000
110-1216-621000-000-000-000-00-000-0000	Group Insurance Expense	274,415	118,439	103,586
110-1216-622000-000-000-000-00-000-0000	FICA	517	760	527
110-1216-622500-000-000-000-00-000-0000	Medicare Part A Expense	11,916	6,758	6,096
110-1216-623101-000-000-000-00-000-0000	Teachers' Retirement	202,413	113,787	100,085
110-1216-623905-000-000-000-00-000-0000	LA State Empl Rtmt-LASERS	12,694	1,381	286
110-1216-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	3,491	1,892	1,696

Terrebonne Parish School Board
 General Fund Budget
 Fiscal Year 2023/2024

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 2022/2023	Budget 2023/2024	Increase (Decrease)
Family & Consumer Science Teacher	7	7	0
Business & Administration Teacher	11	11	0
Health Science Teacher	4	4	0
Other Career & Technical Teacher	16	16	0
Total Positions	38	38	0

Terrebonne Parish School Board
General Fund Budget
Career and Technical Education Programs-Function 1300
Fiscal Year 2023/2024

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
1300 - Career and Technical Education Programs				
110-1300-627000-000-000-000-000-0000	Group Insurance-Retiree	\$325,684	\$302,832	\$302,832
110-1300-651063-000-000-000-000-0000	Travel-Students	11,185	10,000	10,000
1340 - Family and Consumer Sciences				
110-1340-611235-000-000-000-00-000-0000	Family and Consumer Science Teacher	311,590	278,711	277,907
110-1340-612301-000-000-000-00-000-0000	Substitute Teacher	7,915	10,000	6,000
110-1340-615101-000-000-000-00-000-0000	Performance Pay	0	14,927	15,000
110-1340-621000-000-000-000-00-000-0000	Group Insurance Expense	89,386	71,881	71,881
110-1340-622000-000-000-000-00-000-0000	FICA	156	465	279
110-1340-622500-000-000-000-00-000-0000	Medicare Part A Expense	4,284	4,148	4,091
110-1340-623101-000-000-000-00-000-0000	Teachers' Retirement	63,911	60,880	59,248
110-1340-623903-000-000-000-00-000-0000	Optional Retirement Expense	9,398	9,646	8,862
110-1340-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	1,278	1,155	1,136
110-1340-628100-000-000-000-00-000-0000	Sick Leave Severance Pay	7,916	0	0
1360 - Business and Administration				
110-1360-611237-000-000-000-00-000-0000	Business and Administration Teacher	492,944	482,885	487,770
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	11,253	6,000	6,000
110-1360-615101-000-000-000-00-000-0000	Performance Pay	0	26,654	27,000
110-1360-621000-000-000-000-00-000-0000	Group Insurance Expense	106,566	101,825	101,825
110-1360-622000-000-000-000-00-000-0000	FICA	419	279	279
110-1360-622500-000-000-000-00-000-0000	Medicare Part A Expense	6,964	7,175	7,273
110-1360-623101-000-000-000-00-000-0000	Teachers' Retirement	126,183	120,310	118,365
110-1360-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	2,024	1,956	1,983
1370 - Health Science				
110-1370-611239-000-000-000-00-000-0000	Health Science Teacher	168,725	177,499	179,415
110-1370-612301-000-000-000-00-000-0000	Substitute Teacher	1,340	5,000	2,000
110-1370-621000-000-000-000-00-000-0000	Group Insurance Expense	46,894	46,003	46,003
110-1370-622000-000-000-000-00-000-0000	FICA	7	233	93
110-1370-622500-000-000-000-00-000-0000	Medicare Part A Expense	2,225	2,453	2,447
110-1370-623101-000-000-000-00-000-0000	Teachers' Retirement	32,309	33,467	32,642
110-1370-623905-000-000-000-00-000-0000	LA State Empl Rtmt-LASERS	16,553	17,695	18,368

Terrebonne Parish School Board
General Fund Budget
Career and Technical Education Programs-Function 1300
Fiscal Year 2023/2024

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
110-1370-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	680	730	725
1390 - Other Career and Technical Programs				
110-1390-611238-000-000-000-00-000-0000	Other Career and Technical Teacher	680,054	733,799	742,331
110-1390-611299-000-000-000-00-000-0000	PIP-Prof Improvement Program	1,257	1,257	1,257
110-1390-612301-000-000-000-00-000-0000	Substitute Teacher	25,852	20,000	20,000
110-1390-621000-000-000-000-00-000-0000	Group Insurance Expense	160,487	160,221	160,221
110-1390-622000-000-000-000-00-000-0000	FICA	175	930	930
110-1390-622500-000-000-000-00-000-0000	Medicare Part A Expense	9,599	10,378	10,521
110-1390-623101-000-000-000-00-000-0000	Teachers' Retirement	155,972	173,046	170,095
110-1390-623300-000-000-000-00-000-0000	LA School Empl Rtmt-LSERS	11,580	11,671	11,812
110-1390-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	2,829	3,025	3,056
Total Career and Technical Education Programs		\$2,897,466	\$2,911,008	\$2,911,519

TERREBONNE

Parish School District

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Terrebonne Parish School Board
General Fund Budget
Fiscal Year 2023/2024

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 2022/2023	Budget 2023/2024	Increase (Decrease)
Secondary Instrumental/Vocal Teacher	12	12	0
Elem Instrumental Music Teacher	11	11	0
Alternative Program Teacher	13	13	0
In-School Intervention Teacher	7	7	0
Alternative Paraprofessional	1	1	0
Total Positions	44	44	0

Program Codes:
070 – Saturday Suspension

Other Codes:
740 - LEAP/EOC Summer School

Terrebonne Parish School Board
General Fund Budget
Other Instructional Programs-Function 1400
Fiscal Year 2023/2024

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
1410 - Co-Curricular Activities				
110-1410-611266-000-000-000-000-0000	Sec Instrumental/Vocal Teacher	\$537,292	\$544,065	\$550,875
110-1410-611267-000-000-000-000-0000	Elem Instrumental Music Teacher	444,795	472,620	478,460
110-1410-612301-000-000-000-000-0000	Substitute Teacher	8,110	6,000	6,000
110-1410-613053-000-000-000-000-0000	Extra Work-Co-Curricular Sponsor	20,100	30,000	30,000
110-1410-615101-000-000-000-000-0000	Performance Pay	0	26,927	30,000
110-1410-621000-000-000-000-000-0000	Group Insurance Expense	200,878	200,430	200,430
110-1410-622000-000-000-000-000-0000	FICA	205	279	279
110-1410-622500-000-000-000-000-0000	Medicare Part A Expense	14,079	15,197	15,436
110-1410-623101-000-000-000-000-0000	Teachers' Retirement	254,128	259,950	255,660
110-1410-625000-000-000-000-000-0000	Unemployment Compensation	10	1,500	1,000
110-1410-626001-000-000-000-000-0000	Workers' Compensation Insurance	4,041	4,211	4,261
110-1410-627000-000-000-000-000-0000	Group Insurance-Retiree	70,912	66,648	66,648
110-1410-658201-000-000-000-000-0000	Travel-Employee	2,393	3,000	3,000
1420 - Athletics Program				
110-1420-612201-000-000-000-000-0000	CECP Coach/Sponsor	120,642	145,000	150,000
110-1420-613054-000-000-000-000-0000	Extra Work-Athletics/Sponsors	527,429	510,465	483,279
110-1420-613055-000-000-000-000-0000	Extended Season Pay	21,000	20,000	23,000
110-1420-622000-000-000-000-000-0000	FICA	7,062	9,281	9,300
110-1420-622500-000-000-000-000-0000	Medicare Part A Expense	9,394	9,376	9,235
110-1420-623101-000-000-000-000-0000	Teachers' Retirement	136,219	126,126	118,904
110-1420-623300-000-000-000-000-0000	LA School Empl Rtmt-LSERS	431	0	0
110-1420-625000-000-000-000-000-0000	Unemployment Compensation	80	500	500
110-1420-626001-000-000-000-000-0000	Workers' Compensation Insurance	2,929	2,747	2,710
110-1420-651063-000-000-000-000-0000	Travel-Students	14,745	11,220	4,000
110-1420-661048-000-000-000-000-0000	Health Supplies	0	0	1,000
110-1420-661052-xxx-000-000-000-0000	Other Materials & Supplies	1,104	4,300	0
110-1420-673969-xxx-xxx-000-000-0000	Athletic Equipment	0	37,425	0
1460 - After School Programs				
110-1460-613049-000-070-000-000-0000	Saturday Suspension Teacher	11,513	50,000	50,000
110-1460-622000-000-070-000-000-0000	FICA	1	0	0
110-1460-622500-000-070-000-000-0000	Medicare Part A Expense	165	725	725
110-1460-623101-000-070-000-000-0000	Teachers' Retirement	2,898	12,400	12,050

Terrebonne Parish School Board
 General Fund Budget
 Other Instructional Programs-Function 1400
 Fiscal Year 2023/2024

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
110-1460-626001-000-070-000-00-000-0000	Workers' Compensation Insurance	46	200	200
1470 - Summer School Programs				
110-1470-613042-000-000-740-00-000-0000	Summer Program Teacher	2,810	5,000	5,000
110-1470-622500-000-000-740-00-000-0000	Medicare Part A Expense	41	73	73
110-1470-623101-000-000-740-00-000-0000	Teachers' Retirement	708	1,240	1,205
110-1470-626001-000-000-740-00-000-0000	Workers' Compensation Insurance	11	20	20
1480 - Alternative Program				
110-1480-611262-012-000-000-00-000-0000	Alternative Program Teacher-TAPPS	451,929	459,411	471,689
110-1480-611262-048-000-000-00-000-0000	Alternative Program Teacher-JJC	92,068	72,595	76,790
110-1480-611264-000-000-000-00-000-0000	In-School Intervention Teacher	213,415	214,716	211,162
110-1480-611264-012-000-000-00-000-0000	In-School Intervention Tchr-TAPPS	29,794	31,639	31,639
110-1480-611501-000-000-000-00-000-0000	Paraprofessional	16,178	17,073	17,359
110-1480-612301-000-000-000-00-000-0000	Substitute Teacher	1,154	5,000	2,000
110-1480-612301-012-000-000-00-000-0000	Substitute Teacher-TAPPS	10,944	10,000	6,000
110-1480-612301-048-000-000-00-000-0000	Substitute Teacher-JJC	0	2,000	4,000
110-1480-615101-000-000-000-00-000-0000	Performance Pay	0	6,000	6,000
110-1480-615107-000-000-000-00-000-0000	Stipend-Core Teacher	6,500	5,000	6,500
110-1480-621000-xxx-000-000-00-000-0000	Group Insurance Expense	181,577	173,700	191,769
110-1480-622000-xxx-000-000-00-000-0000	FICA	629	791	558
110-1480-622500-xxx-000-000-00-000-0000	Medicare Part A Expense	11,423	11,362	11,518
110-1480-623101-xxx-000-000-00-000-0000	Teachers' Retirement	193,392	199,460	197,076
110-1480-625000-000-000-000-00-000-0000	Unemployment Compensation	1,210	1,000	500
110-1480-626001-xxx-000-000-00-000-0000	Workers' Compensation Insurance	3,288	3,267	3,308
110-1480-627000-000-000-000-00-000-0000	Group Insurance-Retiree	58,345	73,572	73,572
110-1480-628100-000-000-000-00-000-0000	Sick Leave Severance Pay	10,319	0	0
1490 - Other Instructional Programs				
110-1490-615101-000-000-000-00-000-0000	Performance Pay	0	3,000	3,000
110-1490-622500-000-000-000-00-000-0000	Medicare Part A Expense	0	44	44
110-1490-627000-000-000-000-00-000-0000	Group Insurance-Retiree	21,601	17,688	17,688
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	\$3,732,814	\$3,897,120	\$3,858,299

TERREBONNE

Parish School District

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Terrebonne Parish School Board
 General Fund Budget
 Fiscal Year 2023/2024

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 2022/2023	Budget 2023/2024	Increase (Decrease)
EL Teacher	5	5	0
Pre-Kindergarten Teacher	0	5	5
Pre-Kindergarten Paraprofessional	0	5	5
Total Positions	5	15	10

Terrebonne Parish School Board
 General Fund Budget
 Special Programs-Function 1500
 Fiscal Year 2023/2024

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
1510 - Every Student Succeeds Act (ESSA)				
110-1510-615101-000-000-000-000-0000	Performance Pay	\$0	\$2,067	\$3,000
110-1510-615109-000-000-000-000-0000	Stipend-Value Add	0	4,500	4,500
110-1510-622500-000-000-000-000-0000	Medicare Part A Expense	0	95	109
110-1510-623101-000-000-000-000-0000	Teachers' Retirement	0	1,116	1,084
110-1510-625000-000-000-000-000-0000	Unemployment Compensation	0	500	500
110-1510-626001-000-000-000-000-0000	Workers' Compensation Insurance	0	18	18
110-1510-627000-000-000-000-000-0000	Group Insurance-Retiree	302,182	292,128	292,128
1520 - English Language Acquisition				
110-1520-611255-000-000-000-000-0000	EL Teacher	228,957	238,379	241,124
110-1520-615101-000-000-000-000-0000	Performance Pay	0	547	3,000
110-1520-621000-000-000-000-000-0000	Group Insurance Expense	58,841	58,842	58,842
110-1520-622500-000-000-000-000-0000	Medicare Part A Expense	2,983	3,162	3,252
110-1520-623101-000-000-000-000-0000	Teachers' Retirement	57,697	59,118	58,111
110-1520-626001-000-000-000-000-0000	Workers' Compensation Insurance	916	952	965
110-1520-627000-000-000-000-000-0000	Group Insurance-Retiree	15,875	20,172	20,172
110-1520-628100-000-000-000-000-0000	Sick Leave Severance Pay	1,687	0	0
110-1520-653032-000-000-000-000-0000	Cellular Telephone Expense	275	600	600
110-1520-658201-000-000-000-000-0000	Travel-Employee	1,392	100	1,500
1530 - Pre-Kindergarten Programs				
110-1530-611271-000-000-000-000-0000	Pre-Kindergarten Teacher	0	0	158,195
110-1530-611298-000-000-000-000-0000	NBC-National Board Certified	20,000	15,000	15,000
110-1530-611501-000-000-000-000-0000	Paraprofessional	0	0	69,270
110-1530-615101-000-000-000-000-0000	Performance Pay	0	38,663	45,000
110-1530-615107-000-000-000-000-0000	Stipend-Core Teacher	19,500	23,000	20,000
110-1530-621000-000-000-000-000-0000	Group Insurance Expense	0	0	109,060
110-1530-622500-000-000-000-000-0000	Medicare Part A Expense	662	1,318	4,660
110-1530-623101-000-000-000-000-0000	Teachers' Retirement	8,287	9,425	63,249
110-1530-626001-000-000-000-000-0000	Workers' Compensation Insurance	158	152	1,050
110-1530-627000-000-000-000-000-0000	Group Insurance-Retiree	346,484	354,756	354,756
110-1530-628100-000-000-000-000-0000	Sick Leave Severance Pay	6,575	15,000	15,000
	Total Special Programs	\$1,072,471	\$1,139,610	\$1,544,145

Terrebonne Parish School Board
General Fund Budget
Fiscal Year 2023/2024

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 2023/2024

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 2023/2024

Personnel Roster			
Position	Revised Budget 2022/2023	Budget 2023/2024	Increase (Decrease)
Director of Child Welfare & Attend	1	1	0
Supervisor of Child Welfare & Attend	1	1	0
Clerical/Secretarial	2	2	0
Guidance Counselor	37	37	0
Guidance Secretary	6	6	0
Nursing Assistant *	0	0	0
Part-Time Nursing Assistant *	0	0	0
Nurse *	0	0	0
Nurse Coordinator *	0	0	0
Educational Diagnostician	8	8	0
Speech Therapy Coordinator	1	1	0
Speech Therapist/Pathologist	17	17	0
Speech Therapist Assistant	8	8	0
Audiologist	1	1	0
Foreign Language Interpreter	3	3	0
Special Education Interpreter	2	2	0
Total Positions	87	87	0

*Note: Nursing Assistant, Part-Time Nursing Assistant, Nurse, and Nurse Coordinator positions are temporarily funded through ESSER III (ARP), Fund 440, through September 30, 2024.

Terrebonne Parish School Board
 General Fund Budget
 Pupil Support Services-Function 2100
 Fiscal Year 2023/2024

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
2110 - Attendance and Social Work Services				
110-2110-627000-000-000-000-000-0000	Group Insurance-Retiree	\$29,398	\$26,784	\$26,784
110-2110-644230-000-000-000-000-0000	Copy Equipment Rental	123	150	150
110-2110-653032-000-000-000-000-0000	Cellular Telephone Expense	1,091	1,200	1,200
110-2110-658201-000-000-000-000-0000	Travel-Employee	5,615	6,000	5,000
110-2110-661050-000-000-000-000-0000	General Office Supplies	291	1,000	500
2111 - Supervision-Attendance/Social Work				
110-2111-611110-000-000-000-000-0000	Director of Child Welfare & Attendance	1,662	103,394	107,545
110-2111-611116-000-000-000-000-0000	Supervisor of Child Welfare & Attendance	182,291	95,522	99,577
110-2111-611401-000-000-000-000-0000	Clerical/Secretarial	52,987	55,083	55,582
110-2111-621000-000-000-000-000-0000	Group Insurance Expense	39,844	35,297	35,297
110-2111-622500-000-000-000-000-0000	Medicare Part A Expense	3,348	3,598	3,725
110-2111-623101-000-000-000-000-0000	Teachers' Retirement	60,596	62,991	63,312
110-2111-626001-000-000-000-000-0000	Workers' Compensation Insurance	962	1,016	1,051
2120 - Guidance Services				
110-2120-627000-000-000-000-000-0000	Group Insurance-Retiree	345,438	346,296	346,296
2122 - Counseling Services				
110-2122-611305-000-000-000-000-0000	Guidance Counselor	1,760,597	1,826,120	1,810,237
110-2122-611398-000-000-000-000-0000	NBC-National Board Certified	55,000	55,000	45,000
110-2122-611399-000-000-000-000-0000	PIP-Prof Improvement Program	5,000	5,000	5,000
110-2122-611409-000-000-000-000-0000	Guidance Secretary	108,866	108,322	109,441
110-2122-615101-000-000-000-000-0000	Performance Pay	0	40,670	45,000
110-2122-621000-000-000-000-000-0000	Group Insurance Expense	428,131	422,872	425,604
110-2122-622500-000-000-000-000-0000	Medicare Part A Expense	26,417	27,649	27,963
110-2122-623101-000-000-000-000-0000	Teachers' Retirement	442,365	464,276	455,138
110-2122-623905-000-000-000-000-0000	La State Empl Rtmt-LASERS	19,685	0	0
110-2122-626001-000-000-000-000-0000	Workers' Compensation Insurance	7,718	7,809	7,878
110-2122-628100-000-000-000-000-0000	Sick Leave Severance Pay	7,598	9,000	9,000
2130 - Health Services				
110-2130-627000-000-000-000-000-0000	Group Insurance-Retiree	32,665	28,860	28,860
110-2130-643018-000-000-000-000-0000	Equipment Repair Service	5,191	3,000	3,000

Terrebonne Parish School Board
 General Fund Budget
 Pupil Support Services-Function 2100
 Fiscal Year 2023/2024

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
110-2130-653032-000-000-000-00-000-0000	Cellular Telephone Expense	8,290	10,000	9,600
110-2130-658201-000-000-000-00-000-0000	Travel-Employee	1,875	7,000	6,000
110-2130-661048-000-000-000-00-000-0000	Health Supplies	36,144	40,000	40,000
110-2130-661050-000-000-000-00-000-0000	General Office Supplies	331	1,500	600
110-2130-661510-000-000-000-00-000-0000	Technology Related Supplies	0	1,000	100
2134 - Nursing Services				
110-2134-611602-000-000-000-00-000-0000	Part-Time Nursing Assistant	1,337	0	0
110-2134-613057-000-000-000-00-000-0000	Extra Work-Nurse	3,456	3,500	3,500
110-2134-615101-000-000-000-00-000-0000	Performance Pay	0	4,424	5,000
110-2134-622000-000-000-000-00-000-0000	FICA	88	0	0
110-2134-622500-000-000-000-00-000-0000	Medicare Part A Expense	70	115	124
110-2134-623101-000-000-000-00-000-0000	Teachers' Retirement	1,554	868	844
110-2134-625000-000-000-000-00-000-0000	Unemployment Compensation	825	0	0
110-2134-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	19	14	14
2140 - Psychological and Educational Services				
110-2140-627000-000-000-000-00-000-0000	Group Insurance-Retiree	151,817	150,264	150,264
2142 - Psychological Testing Services				
110-2142-622500-000-000-000-00-000-0000	Medicare Part A Expense	125	15	0
110-2142-623101-000-000-000-00-000-0000	Teachers' Retirement	554	0	0
110-2142-628100-000-000-000-00-000-0000	Sick Leave Severance Pay	8,634	1,000	0
2145 - Educational Diagnostic Services				
110-2145-611331-000-000-000-00-000-0000	Educational Diagnostician	210,274	214,107	230,387
110-2145-621000-000-000-000-00-000-0000	Group Insurance Expense	45,911	43,540	44,546
110-2145-622500-000-000-000-00-000-0000	Medicare Part A Expense	2,949	2,963	3,194
110-2145-623101-000-000-000-00-000-0000	Teachers' Retirement	45,250	53,097	55,523
110-2145-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	842	857	922
110-2145-628100-000-000-000-00-000-0000	Sick Leave Severance Pay	7,810	0	0
2149 - Other Psychological Services				
110-2149-625000-000-000-000-00-000-0000	Unemployment Compensation	0	500	500

Terrebonne Parish School Board
 General Fund Budget
 Pupil Support Services-Function 2100
 Fiscal Year 2023/2024

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
2150 - Speech Pathology and Audiology Services				
110-2150-627000-000-000-000-000-0000	Group Insurance-Retiree	127,440	123,504	123,504
110-2150-658201-000-000-000-00-000-0000	Travel-Employee	6,387	9,000	9,000
2152 - Speech Pathology/Therapy Services				
110-2152-611301-000-000-000-00-000-0000	Speech Therapist/Pathologist	509,704	554,056	598,024
110-2152-611303-000-000-000-00-000-0000	Speech Therapist Assistant	379,234	357,854	363,083
110-2152-611329-000-000-000-00-000-0000	Qualified Exam/Speech Pathologist	148,533	160,394	169,151
110-2152-611338-000-000-000-00-000-0000	Speech Therapy Coordinator	54,646	57,524	57,625
110-2152-612417-000-000-000-00-000-0000	Substitute Speech Therapist	18,413	20,000	15,000
110-2152-615101-000-000-000-00-000-0000	Performance Pay	0	8,795	10,000
110-2152-621000-000-000-000-00-000-0000	Group Insurance Expense	269,107	269,580	261,635
110-2152-622000-000-000-000-00-000-0000	FICA	1,141	1,240	930
110-2152-622500-000-000-000-00-000-0000	Medicare Part A Expense	15,032	15,988	16,916
110-2152-623101-000-000-000-00-000-0000	Teachers' Retirement	256,015	255,607	262,204
110-2152-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	4,293	4,448	4,659
110-2152-628100-000-000-000-00-000-0000	Sick Leave Severance Pay	7,940	5,000	9,000
2153 - Audiology Services				
110-2153-611337-000-000-000-00-000-0000	Audiologist	54,720	58,219	58,952
110-2153-621000-000-000-000-00-000-0000	Group Insurance Expense	10,906	10,906	10,906
110-2153-622500-000-000-000-00-000-0000	Medicare Part A Expense	746	804	816
110-2153-623101-000-000-000-00-000-0000	Teachers' Retirement	13,790	14,438	14,208
110-2153-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	219	233	236
2154 - Interpretive Services				
110-2154-611903-000-000-000-00-000-0000	Special Education Interpreter	25,463	37,867	38,709
110-2154-621000-000-000-000-00-000-0000	Group Insurance Expense	18,003	18,392	18,392
110-2154-622500-000-000-000-00-000-0000	Medicare Part A Expense	308	502	514
110-2154-623101-000-000-000-00-000-0000	Teachers' Retirement	5,893	4,485	4,427
110-2154-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	101	151	156
2170 - Support-Individual Special Needs Students				
110-2170-627000-000-000-000-00-000-0000	Group Insurance-Retiree	9,255	7,956	7,956

Terrebonne Parish School Board
General Fund Budget
Fiscal Year 2023/2024

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.

Terrebonne Parish School Board
 General Fund Budget
 Fiscal Year 2023/2024

Personnel Roster			
Position	Revised Budget 2022/2023	Budget 2023/2024	Increase (Decrease)
Supervisor of Regular Programs	3	3	0
Administrative Intern	0	1	1
Clerical/Secretarial	2	2	0
District Assessment/Acct Admin	1	1	0
Curriculum Specialist	4	5	1
STEM Coordinator	1	0	(1)
Lead Teacher	2	1	(1)
Special Area Coordinator/Facilitator	1	1	0
Master Teacher	6	6	0
Education Technology Facilitator	1	1	0
Elementary Librarian	23	23	0
Secondary Librarian	6	6	0
Total Positions	50	50	0
<p>Program Codes: 061 – Curriculum and Instruction 065 – Technology 067 – Grant Writing</p> <p>Other Code: 740 – LEAP/EOC Summer School</p>			

Terrebonne Parish School Board
 General Fund Budget
 Instructional Staff Services-Function 2200
 Fiscal Year 2023/2024

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
2211 - Regular Programs-Elementary and Secondary Programs				
110-2211-611111-000-000-000-00-000-0000	Supervisor of Regular Programs	\$271,650	\$287,149	\$304,232
110-2211-611138-000-000-000-00-000-0000	District Assessment/Acct Adm	99,393	102,025	105,302
110-2211-611362-000-000-000-00-000-0000	Administrative Intern	0	0	53,790
110-2211-611401-000-000-000-00-000-0000	Clerical/Secretarial	51,740	52,479	53,178
110-2211-613071-000-000-000-00-000-0000	Extra Work-Coordinator	322	0	0
110-2211-621000-000-000-000-00-000-0000	Group Insurance Expense	63,525	60,529	68,015
110-2211-622500-000-000-000-00-000-0000	Medicare Part A Expense	5,808	6,187	7,299
110-2211-623101-000-000-000-00-000-0000	Teachers' Retirement	84,557	102,948	118,567
110-2211-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	1,679	1,765	2,076
110-2211-627000-000-000-000-00-000-0000	Group Insurance-Retiree	53,756	54,516	54,516
110-2211-644230-000-000-000-00-000-0000	Copy Equipment Rental	845	1,000	1,000
110-2211-653032-000-000-000-00-000-0000	Cellular Telephone Expense	2,839	2,600	2,600
110-2211-658201-000-000-000-00-000-0000	Travel-Employee	3,169	7,000	5,500
110-2211-661050-000-000-000-00-000-0000	General Office Supplies	1,554	2,500	2,500
2212 - Special Education Programs				
110-2212-611112-000-000-000-00-000-0000	Supervisor of Special Education	42,329	35,890	37,335
110-2212-621000-000-000-000-00-000-0000	Group Insurance Expense	4,781	4,091	4,084
110-2212-622500-000-000-000-00-000-0000	Medicare Part A Expense	589	500	521
110-2212-623101-000-000-000-00-000-0000	Teachers' Retirement	10,667	8,900	8,997
110-2212-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	169	144	149
110-2212-627000-000-000-000-00-000-0000	Group Insurance-Retiree	125,221	118,752	118,752
110-2212-653032-000-000-000-00-000-0000	Cellular Telephone Expense	546	600	600
2213 - Gifted and Talented				
110-2213-627000-000-000-000-00-000-0000	Group Insurance-Retiree	5,606	5,604	5,604
2214 - Other Special Programs				
110-2214-611113-000-000-000-00-000-0000	Supervisor of Federal Programs	10,857	6,111	6,529
110-2214-621000-000-000-000-00-000-0000	Group Insurance Expense	1,266	808	828
110-2214-622500-000-000-000-00-000-0000	Medicare Part A Expense	148	242	248
110-2214-623101-000-000-000-00-000-0000	Teachers' Retirement	2,736	1,515	1,574
110-2214-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	43	24	26
110-2214-627000-000-000-000-00-000-0000	Group Insurance-Retiree	90,698	93,456	93,456

Terrebonne Parish School Board
General Fund Budget
Instructional Staff Services-Function 2200
Fiscal Year 2023/2024

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
110-2214-628100-000-000-00-000-0000	Sick Leave Severance Pay	0	11,000	11,000
110-2214-653032-000-000-000-00-000-0000	Cellular Telephone Expense	500	600	600
110-2214-658201-000-000-000-00-000-0000	Travel-Employee	0	350	350
2216 - Adult/Continuing Education Program				
110-2216-611363-000-000-000-00-000-0000	Special Area Coordinator	48,853	50,838	49,686
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	4,294	4,349	4,250
110-2216-623101-000-000-000-00-000-0000	Teachers' Retirement	12,690	12,981	12,695
110-2216-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	201	209	205
2220 - Instruction and Curriculum Development Services				
110-2220-611347-000-061-000-00-000-0000	Curriculum Specialist	197,158	211,779	329,112
110-2220-611352-000-000-000-00-000-0000	STEM Coordinator	51,246	54,056	0
110-2220-611353-000-000-000-00-000-0000	Master Teacher	222,735	258,899	292,067
110-2220-611354-000-000-000-00-000-0000	Lead Teacher	171,537	91,405	52,663
110-2220-611398-000-000-000-00-000-0000	NBC-National Board Certified	5,000	5,000	5,000
110-2220-613074-000-000-000-00-000-0000	Extra Work-Curriculum Specialist	589	5,000	5,000
110-2220-615101-000-000-000-00-000-0000	Performance Pay	0	23,238	25,000
110-2220-621000-000-xxx-000-00-000-0000	Group Insurance Expense	125,301	107,764	128,990
110-2220-622500-000-xxx-000-00-000-0000	Medicare Part A Expense	8,992	9,242	10,539
110-2220-623101-000-xxx-000-00-000-0000	Teachers' Retirement	150,663	155,284	171,614
110-2220-626001-000-xxx-000-00-000-0000	Workers' Compensation Insurance	2,594	2,505	2,849
110-2220-627000-000-000-000-00-000-0000	Group Insurance-Retiree	219,056	198,672	198,672
110-2220-628100-000-000-000-00-000-0000	Sick Leave Severance Pay	8,308	15,000	15,000
110-2220-644230-000-061-000-00-000-0000	Copy Equipment Rental	22	130	50
110-2220-653032-000-061-000-00-000-0000	Cellular Telephone Expense	2,728	3,000	3,000
110-2220-655018-000-000-000-00-000-0000	Pamphlet Printing	90	0	0
110-2220-658201-000-000-000-00-000-0000	Travel-Employee	333	5,000	3,000
110-2220-658201-000-061-000-00-000-0000	Travel-Employee	3,899	4,000	4,000
110-2220-661037-000-000-000-00-000-0000	Furniture/Fixtures	5,400	0	0
110-2220-661050-000-061-000-00-000-0000	General Office Supplies	121	500	500
2231 - Instructional Staff Training-Regular Education				
110-2231-612301-000-000-000-00-000-0000	Substitute Teacher	830	25,000	25,000

Terrebonne Parish School Board
 General Fund Budget
 Instructional Staff Services-Function 2200
 Fiscal Year 2023/2024

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
110-2231-613060-000-000-000-00-000-0000	Extra Work-Mentor Teacher	0	40,000	40,000
110-2231-615051-000-000-000-00-000-0000	Stipend-Inservice Presenter	0	5,000	5,000
110-2231-615052-000-000-000-00-000-0000	Stipend-Inservice Participant	24,421	75,000	75,000
110-2231-622000-000-000-000-00-000-0000	FICA	937	1,163	1,162
110-2231-622500-000-000-000-00-000-0000	Medicare Part A Expense	584	2,103	2,103
110-2231-623101-000-000-000-00-000-0000	Teachers' Retirement	6,292	31,310	30,426
110-2231-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	162	580	580
110-2231-632012-000-000-000-00-000-0000	Consultant Services	12,200	100,000	100,000
110-2231-644123-000-000-000-00-000-0000	Building Rental	0	1,400	1,400
110-2231-653038-000-000-000-00-000-0000	Web Based Access License	10,836	11,200	29,400
110-2231-658201-000-000-000-00-000-0000	Travel-Employee	10,636	7,000	4,500
110-2231-661045-000-000-000-00-000-0000	Professional Development Supplies	6,085	20,000	20,000
2232 - Staff Training-Special Education Program				
110-2232-612301-000-000-000-00-000-0000	Substitute Teacher	0	150	0
110-2232-622000-000-000-000-00-000-0000	FICA	0	7	0
110-2232-622500-000-000-000-00-000-0000	Medicare Part A Expense	0	2	0
110-2232-623101-000-000-000-00-000-0000	Teachers' Retirement	0	9	0
110-2232-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	0	1	0
2235 - Staff Training-Career/Technical				
110-2235-658201-000-000-000-00-000-0000	Travel-Employee	0	100	100
2250 - Library/Media Services				
110-2250-627000-000-000-000-00-000-0000	Group Insurance-Retiree	313,838	306,636	306,636
2252 - School Library/Media Services				
110-2252-611287-000-000-000-00-000-0000	Elementary Librarian	960,433	985,787	1,008,906
110-2252-611288-000-000-000-00-000-0000	Secondary Librarian	278,862	289,584	291,217
110-2252-611398-000-000-000-00-000-0000	NBC-National Board Certified	5,000	5,000	5,000
110-2252-612301-000-000-000-00-000-0000	Substitute Teacher	13,151	35,000	20,000
110-2252-615101-000-000-000-00-000-0000	Performance Pay	0	20,794	25,000
110-2252-621000-000-000-000-00-000-0000	Group Insurance Expense	288,520	285,591	296,497
110-2252-622000-000-000-000-00-000-0000	FICA	377	1,628	930
110-2252-622500-000-000-000-00-000-0000	Medicare Part A Expense	17,171	18,371	18,827

Terrebonne Parish School Board
 General Fund Budget
 Fiscal Year 2023/2024

General Administration			
<p>General Administration includes activities concerned with establishing and administering policy for operating the LEA.</p> <p>Board of Education Services – Activities of the elected body that have been created according to State law and vested with responsibilities for educational activities in a given administrative unit.</p> <p>Executive Administrative Services – Activities associated with the overall general administration of or executive responsibility for the entire LEA. Included here are the Offices of Superintendent and Assistant Superintendent.</p>			
Personnel Roster			
Position	Revised Budget 2022/2023	Budget 2023/2024	Increase (Decrease)
Board Member	9	9	0
Executive Assistant to the Board	1	1	0
Receptionist/Switchboard Operator	2	2	0
Superintendent	1	1	0
Chief Academic Officer	1	1	0
Executive Secretary to the Supt	1	1	0
Secretary to Chief Academic Officer	1	1	0
Total Positions	16	16	0
<p>Other Code: 600 - Teacher of the Year</p>			

Terrebonne Parish School Board
 General Fund Budget
 General Administration-Function 2300
 Fiscal Year 2023/2024

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
2310 - Board of Education Services				
110-2310-612433-000-000-000-00-000-0000	Substitute Secretary/Clerical	\$1,587	\$0	\$0
110-2310-622500-000-000-000-00-000-0000	Medicare Part A Expense	23	0	0
110-2310-623101-000-000-000-00-000-0000	Teachers' Retirement	400	0	0
110-2310-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	6	0	0
110-2310-627000-000-000-000-00-000-0000	Group Insurance-Retiree	23,554	22,296	22,296
110-2310-631322-000-000-000-00-000-0000	Pension Fund-Constitutional Tax	118,033	125,000	125,000
110-2310-631326-000-000-000-00-000-0000	Pension Fund-Special Maint Tax	165,430	175,000	175,000
110-2310-631438-000-000-000-00-000-0000	Sales Tax Collection Fee	52,115	60,135	50,000
110-2310-631635-000-000-000-00-000-0000	Election Fees	625	10,000	0
110-2310-631901-000-000-000-00-000-0000	Processing Fees/Retirees	600	600	600
110-2310-632012-000-000-000-00-000-0000	Consultant Services	3,010	0	0
110-2310-633215-000-000-000-00-000-0000	General Legal and Recording Fees	118,597	100,000	100,000
110-2310-633310-000-000-000-00-000-0000	Financial Audit Fees	100,366	104,500	104,500
110-2310-633901-000-000-000-00-000-0000	Actuary Fees	5,162	5,500	5,500
110-2310-633903-000-000-000-00-000-0000	Geologist Fee-Section 16 Lands	0	100	100
110-2310-633905-000-000-000-00-000-0000	Consultant Services-S16 Lands	90,618	135,000	135,000
110-2310-633907-000-000-000-00-000-0000	Appraisal Fees	6,400	5,000	5,000
110-2310-633911-000-000-000-00-000-0000	Policy Review	4,300	4,300	4,300
110-2310-633935-000-000-000-00-000-0000	Charter School Application Review	3,000	0	0
110-2310-634035-000-000-000-00-000-0000	Planning/Map Fees-School	42,940	24,000	24,000
110-2310-634047-000-000-000-00-000-0000	Contract Security Services	2,412	2,000	2,500
110-2310-634052-000-000-000-00-000-0000	Bank Service Charges	46,940	50,000	60,000
110-2310-634058-000-000-000-00-000-0000	Cash Management Fees	0	6,000	0
110-2310-634058-000-502-000-00-000-0000	Cash Management Fees	189	0	0
110-2310-644123-000-000-000-00-000-0000	Building Rental	2,500	4,500	7,000
110-2310-644230-000-000-000-00-000-0000	Copy Equipment Rental	0	500	150
110-2310-652559-000-000-000-00-000-0000	Employee Fidelity Bond	6,975	7,300	7,300
110-2310-653032-000-000-000-00-000-0000	Cellular Telephone Expense	5,755	6,000	6,000
110-2310-653033-000-000-000-00-000-0000	Data Plan	14,190	12,000	12,000
110-2310-653038-000-000-000-00-000-0000	Web Based Access License	0	38,000	42,600
110-2310-654005-000-000-000-00-000-0000	Official Journal Expense	17,858	12,000	12,000
110-2310-658201-000-000-000-00-000-0000	Travel-Employee	24,678	25,000	20,000
110-2310-661045-000-000-000-00-000-0000	Professional Development Supplies	233	700	700
110-2310-661050-000-000-000-00-000-0000	General Office Supplies	1,585	2,200	2,500

Terrebonne Parish School Board
General Fund Budget
General Administration-Function 2300
Fiscal Year 2023/2024

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
110-2310-661052-000-000-000-00-000-0000	Other Materials & Supplies	5,508	10,000	10,000
110-2310-681028-000-000-000-00-000-0000	Dues and Fees	14,055	14,500	14,500
110-2310-689009-000-000-000-00-000-0000	Bad Debt/Uncollectable Expense	31,268	0	0
2311 - Supervision-Board of Education Services				
110-2311-611101-000-000-000-00-000-0000	Board Member	87,600	87,600	87,600
110-2311-621000-000-000-000-00-000-0000	Group Insurance Expense	68,269	59,359	59,359
110-2311-622000-000-000-000-00-000-0000	FICA	2,908	3,224	4,154
110-2311-622500-000-000-000-00-000-0000	Medicare Part A Expense	1,121	919	1,137
110-2311-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	351	288	350
2312 - Board Secretary/Clerk Services				
110-2312-611429-000-000-000-00-000-0000	Receptionist/Switchboard Operator	38,353	38,960	43,908
110-2312-611431-000-000-000-00-000-0000	Executive Assistant to the Board	52,368	55,202	55,201
110-2312-621000-000-000-000-00-000-0000	Group Insurance Expense	25,208	28,082	27,811
110-2312-622500-000-000-000-00-000-0000	Medicare Part A Expense	517	527	599
110-2312-623101-000-000-000-00-000-0000	Teachers' Retirement	22,862	23,346	24,272
110-2312-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	363	376	397
2320 - Executive Administrative Services				
110-2320-627000-000-000-000-00-000-0000	Group Insurance-Retiree	50,552	58,032	58,032
2321 - Office of Superintendent Services				
110-2321-611102-000-000-000-00-000-0000	Superintendent	233,480	192,300	199,274
110-2321-611199-000-000-000-00-000-0000	PIP-Prof Improvement Program	1,457	0	0
110-2321-611421-000-000-000-00-000-0000	Executive Secretary to the Supt	29,089	35,537	36,405
110-2321-621000-000-000-000-00-000-0000	Group Insurance Expense	13,791	14,972	14,972
110-2321-622500-000-000-000-00-000-0000	Medicare Part A Expense	6,214	3,290	3,404
110-2321-623101-000-000-000-00-000-0000	Teachers' Retirement	69,333	71,887	72,741
110-2321-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	1,056	911	943
110-2321-628100-000-000-000-00-000-0000	Sick Leave Severance Pay	21,366	0	0
110-2321-628200-000-000-000-00-000-0000	Annual Leave Severance Pay	143,422	0	0
110-2321-644230-000-000-000-00-000-0000	Copy Equipment Rental	235	50	50
110-2321-653032-000-000-000-00-000-0000	Cellular Telephone Expense	2,306	2,000	2,000
110-2321-658201-000-000-000-00-000-0000	Travel-Employee	2,507	4,000	8,000

Terrebonne Parish School Board
 General Fund Budget
 Fiscal Year 2023/2024

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 and SACS fees.

Personnel Roster

Position	Revised Budget 2022/2023	Budget 2023/2024	Increase (Decrease)
Principal	32	32	0
Assistant Principal	36	36	0
School Secretary/Clerical	41	41	0
Part-Time Clerical	7	7	0
Total Positions	116	116	0

Terrebonne Parish School Board
General Fund Budget
School Administration-Function 2400
Fiscal Year 2023/2024

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
2400 - School Administration				
110-2400-627000-000-000-000-000-0000	Group Insurance-Retiree	\$819,188	\$800,772	\$800,772
110-2400-653005-000-000-000-000-0000	Telephone Expense	142,115	230,000	230,000
110-2400-653010-000-000-000-000-0000	Telephone Equipment Maintenance	2,073	2,000	2,000
110-2400-658201-000-000-000-000-0000	Travel-Employee	2,525	6,500	5,000
110-2400-661050-012-000-000-000-0000	General Office Supplies	591	250	500
2410 - Office of Principal Services				
110-2410-611141-000-000-000-000-0000	Principal	2,162,019	2,124,376	2,186,483
110-2410-611141-012-000-000-000-0000	Principal-TAPPS	73,293	75,463	75,462
110-2410-611198-000-000-000-000-0000	NBC-National Board Certified	15,000	15,000	15,000
110-2410-611405-000-000-000-000-0000	School Clerical 12 Months	107,813	113,388	114,617
110-2410-611407-000-000-000-000-0000	School Clerical Non-12 Months	590,994	600,499	614,695
110-2410-611407-012-000-000-000-0000	Sch Clerical Non-12 Month-TAPPS	22,449	23,299	23,399
110-2410-611427-000-000-000-000-0000	Part-Time Clerical	47,964	73,536	60,480
110-2410-612433-000-000-000-000-0000	Substitute Secretary/Clerical	3,183	10,000	5,000
110-2410-613008-000-000-000-000-0000	Extra Work-Clerical	0	700	500
110-2410-615101-000-000-000-000-0000	Performance Pay	0	28,224	40,000
110-2410-621000-xxx-000-000-000-0000	Group Insurance Expense	693,857	698,867	716,948
110-2410-622000-000-000-000-000-0000	FICA	3,115	3,692	4,061
110-2410-622500-xxx-000-000-000-0000	Medicare Part A Expense	41,536	41,707	43,470
110-2410-623101-xxx-000-000-000-0000	Teachers' Retirement	685,108	666,299	674,227
110-2410-625000-000-000-000-000-0000	Unemployment Compensation	1,526	500	500
110-2410-626001-xxx-000-000-000-0000	Workers' Compensation Insurance	12,097	11,942	12,383
110-2410-628100-000-000-000-000-0000	Sick Leave Severance Pay	12,741	15,000	15,000
2420 - Office of Assistant Principal Services				
110-2420-611142-000-000-000-000-0000	Assistant Principal	2,149,584	2,252,023	2,318,002
110-2420-611198-000-000-000-000-0000	NBC-National Board Certified	5,000	5,000	5,000
110-2420-612405-000-000-000-000-0000	Substitute School Administration	340	0	0
110-2420-615101-000-000-000-000-0000	Performance Pay	0	35,346	40,000
110-2420-621000-000-000-000-000-0000	Group Insurance Expense	361,268	387,056	373,119
110-2420-622500-000-000-000-000-0000	Medicare Part A Expense	29,626	31,446	32,927
110-2420-623101-000-000-000-000-0000	Teachers' Retirement	509,040	539,333	545,308
110-2420-626001-000-000-000-000-0000	Workers' Compensation Insurance	8,619	8,936	9,293

TERREBONNE

Parish School District

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Terrebonne Parish School Board
General Fund Budget
Fiscal Year 2023/2024

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 2023/2024

Personnel Roster			
Position	Revised Budget 2022/2023	Budget 2023/2024	Increase (Decrease)
Chief Financial Officer	1	1	0
Supervisor of Finance	1	1	0
Administrative Assistant to CFO	1	1	0
Lead Accountant	1	1	0
Payroll Manager	1	1	0
Accountant	6	6	0
Accounting Clerk	2	2	0
Purchasing Agent	1	1	0
Warehouse Manager	1	1	0
Assistant Warehouse Manager	1	1	0
Warehouse Clerk	2	2	0
Receiving/Inventory Clerk	0	1	1
Driver/General Laborer	1	1	0
Copy & Mail Room Clerk	1	1	0
Risk Manager	1	1	0
Employee Benefits Coordinator	1	1	0
Clerical/Secretarial	1	1	0
Total Positions	23	24	1

Terrebonne Parish School Board
General Fund Budget
Business Services-Function 2500
Fiscal Year 2023/2024

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
2510 - Fiscal Services				
110-2510-627000-000-000-000-000-0000	Group Insurance-Retiree	\$40,171	\$43,920	\$43,920
110-2510-634015-000-000-000-000-0000	Technical Support Fees	700	0	0
110-2510-644230-000-000-000-000-0000	Copy Equipment Rental	778	500	500
110-2510-658201-000-000-000-000-0000	Travel-Employee	13,939	18,000	12,000
110-2510-661050-000-000-000-000-0000	General Office Supplies	11,711	16,000	16,000
110-2510-661510-000-000-000-000-0000	Technology Related Supplies	0	900	100
110-2510-681028-000-000-000-000-0000	Dues and Fees	2,865	3,000	3,000
2511 - Supervising Fiscal Services				
110-2511-611105-000-000-000-000-0000	Chief Financial Officer	103,049	107,059	111,152
110-2511-611118-000-000-000-000-0000	Supervisor of Finance	76,145	80,463	84,303
110-2511-611133-000-000-000-000-0000	Lead Accountant	0	23,038	57,258
110-2511-611401-000-000-000-000-0000	Administrative Assistant to CFO	28,158	29,233	29,660
110-2511-613008-000-000-000-000-0000	Extra Work-Clerical	435	1,400	0
110-2511-621000-000-000-000-000-0000	Group Insurance Expense	38,033	42,260	46,003
110-2511-622500-000-000-000-000-0000	Medicare Part A Expense	2,813	3,310	3,902
110-2511-623101-000-000-000-000-0000	Teachers' Retirement	52,362	59,816	68,052
110-2511-626001-000-000-000-000-0000	Workers' Compensation Insurance	831	965	1,130
2514 - Payroll Services				
110-2514-611803-000-000-000-000-0000	Payroll Manager	52,368	55,202	55,201
110-2514-611805-000-000-000-000-0000	Accountant	90,255	96,868	97,645
110-2514-621000-000-000-000-000-0000	Group Insurance Expense	25,878	25,878	25,878
110-2514-622500-000-000-000-000-0000	Medicare Part A Expense	1,253	1,357	1,371
110-2514-623101-000-000-000-000-0000	Teachers' Retirement	36,074	37,715	37,222
110-2514-626001-000-000-000-000-0000	Workers' Compensation Insurance	570	608	611
2515 - Financial Accounting Services				
110-2515-611413-000-000-000-000-0000	Accounting Clerk	53,982	55,614	55,614
110-2515-611805-000-000-000-000-0000	Accountant	238,137	207,364	197,851
110-2515-612205-000-000-000-000-0000	Seasonal Clerical	1,424	0	0
110-2515-613008-000-000-000-000-0000	Extra Work-Clerical	0	700	0
110-2515-621000-000-000-000-000-0000	Group Insurance Expense	68,014	66,205	62,462
110-2515-622500-000-000-000-000-0000	Medicare Part A Expense	3,995	3,818	3,460

Terrebonne Parish School Board
General Fund Budget
Business Services-Function 2500
Fiscal Year 2023/2024

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
110-2515-623101-000-000-000-00-000-0000	Teachers' Retirement	68,062	65,392	61,085
110-2515-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	1,174	1,053	1,014
110-2515-628100-000-000-000-00-000-0000	Sick Leave Severance Pay	0	15,000	0
110-2515-628200-000-000-000-00-000-0000	Annual Leave Severance Pay	0	4,526	0
2520 - Purchasing Services				
110-2520-611124-000-000-000-00-000-0000	Purchasing Agent	55,544	58,523	59,388
110-2520-621000-000-000-000-00-000-0000	Group Insurance Expense	12,839	12,839	12,839
110-2520-622500-000-000-000-00-000-0000	Medicare Part A Expense	747	798	812
110-2520-623101-000-000-000-00-000-0000	Teachers' Retirement	13,997	14,513	14,313
110-2520-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	222	234	238
110-2520-627000-000-000-000-00-000-0000	Group Insurance-Retiree	26,015	26,016	26,016
110-2520-653038-000-000-000-00-000-0000	Web Based Access License	0	18,000	0
110-2520-658201-000-000-000-00-000-0000	Travel-Employee	355	500	500
110-2520-661050-000-000-000-00-000-0000	General Office Supplies	267	6,000	1,000
2530 - Warehousing/Distributing Services				
110-2530-611151-000-000-000-00-000-0000	Warehouse Manager	41,199	39,733	42,664
110-2530-611153-000-000-000-00-000-0000	Assistant Warehouse Manager	22,511	29,259	29,395
110-2530-611607-000-000-000-00-000-0000	Warehouse Clerk	43,632	45,190	45,472
110-2530-611609-000-000-000-00-000-0000	Receiving/Inventory Clerk	0	0	20,925
110-2530-611631-000-000-000-00-000-0000	Driver/General Laborer	22,611	21,756	22,058
110-2530-612225-000-000-000-00-000-0000	Seasonal Warehouse	3,791	0	0
110-2530-613016-000-000-000-00-000-0000	Extra Work-Warehouse	9,313	20,000	20,000
110-2530-621000-000-000-000-00-000-0000	Group Insurance Expense	43,924	46,203	60,529
110-2530-622000-000-000-000-00-000-0000	FICA	1,951	0	0
110-2530-622500-000-000-000-00-000-0000	Medicare Part A Expense	0	2,014	2,502
110-2530-623300-000-000-000-00-000-0000	LA School Empl Rtmt-LSERS	41,057	40,725	49,823
110-2530-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	4,833	4,870	5,377
110-2530-627000-000-000-000-00-000-0000	Group Insurance-Retiree	20,202	18,936	18,936
110-2530-633561-000-000-000-00-000-0000	Drug Testing-Other	120	400	400
110-2530-633567-000-000-000-00-000-0000	Drug Testing-Bus Drivers	35	0	0
110-2530-643018-000-000-000-00-000-0000	Equipment Repair Service	1,642	2,000	2,000
110-2530-643045-000-000-000-00-000-0000	Maintenance Agreement	1,489	1,200	1,200
110-2530-643060-000-000-000-00-000-0000	Vehicle Repair Service	2,015	7,000	7,000

Terrebonne Parish School Board
General Fund Budget
Business Services-Function 2500
Fiscal Year 2023/2024

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
110-2530-644234-000-000-000-00-000-0000	Equipment Rental	0	200	50
110-2530-653032-000-000-000-00-000-0000	Cellular Telephone Expense	5,191	2,600	4,000
110-2530-653033-000-000-000-00-000-0000	Data Plan	1,490	1,400	1,400
110-2530-658201-000-000-000-00-000-0000	Travel-Employee	30	50	50
110-2530-659001-000-000-000-00-000-0000	Non-Employee Contract Services	66,397	66,000	66,000
110-2530-661052-000-000-000-00-000-0000	Other Materials & Supplies	4,696	10,000	14,000
110-2530-661060-000-000-000-00-000-0000	Equipment Repair Parts	2,189	3,000	3,000
110-2530-661074-000-000-000-00-000-0000	Vehicle Maintenance/Repair Parts	315	0	0
110-2530-662625-000-000-000-00-000-0000	Gasoline and Diesel Fuel	14,290	23,000	15,000
110-2530-673222-000-000-000-00-000-0000	Vehicles	0	43,400	30,000
2540 - Printing, Publishing, and Duplicating Services				
110-2540-611401-000-000-000-00-000-0000	Copy and Mailroom Clerk	19,623	20,582	21,073
110-2540-621000-000-000-000-00-000-0000	Group Insurance Expense	7,486	7,486	7,486
110-2540-622500-000-000-000-00-000-0000	Medicare Part A Expense	272	287	295
110-2540-623101-000-000-000-00-000-0000	Teachers' Retirement	4,945	5,104	5,078
110-2540-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	79	83	84
110-2540-644230-000-000-000-00-000-0000	Copy Equipment Rental	12,123	17,000	10,000
110-2540-644234-000-000-000-00-000-0000	Equipment Rental	7,256	8,500	8,500
110-2540-661050-000-000-000-00-000-0000	General Office Supplies	9,536	12,000	12,000
2590 - Other Business Services				
110-2590-611125-000-000-000-00-000-0000	Risk Manager	88,987	91,609	94,586
110-2590-611401-000-000-000-00-000-0000	Clerical/Secretarial	21,189	21,954	22,088
110-2590-611422-000-000-000-00-000-0000	Employee Benefits Coordinator	41,592	42,934	43,506
110-2590-621000-000-000-000-00-000-0000	Group Insurance Expense	29,748	29,298	29,298
110-2590-622500-000-000-000-00-000-0000	Medicare Part A Expense	2,095	2,174	2,229
110-2590-623101-000-000-000-00-000-0000	Teachers' Retirement	38,245	38,812	38,603
110-2590-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	607	625	641
110-2590-627000-000-000-000-00-000-0000	Group Insurance-Retiree	5,555	5,556	5,556
110-2590-653032-000-000-000-00-000-0000	Cellular Telephone Expense	545	600	600
110-2590-658201-000-000-000-00-000-0000	Travel-Employee	125	300	150
110-2590-661050-000-000-000-00-000-0000	General Office Supplies	801	800	400
110-2590-681028-000-000-000-00-000-0000	Dues and Fees	425	1,200	500
	Total Business Services	\$1,769,319	\$1,940,427	\$1,955,954

TERREBONNE

Parish School District

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Terrebonne Parish School Board
General Fund Budget
Fiscal Year 2023/2024

Operations and Maintenance of Plant Services

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

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

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

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

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

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

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

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

Terrebonne Parish School Board
 General Fund Budget
 Fiscal Year 2023/2024

Personnel Roster			
Position	Revised Budget 2022/2023	Budget 2023/2024	Increase (Decrease)
Supervisor of Plant Operations	1	1	0
Building Maintenance Manager	1	1	0
Maintenance Office Coordinator	1	1	0
Clerical/Secretarial	2	2	0
General Maintenance Helper	6	6	0
Building Manager & Custodian	111	111	0
Carpenter	6	6	0
Roofer	2	2	0
Plumber	2	2	0
HVAC Technician	1	1	0
Chiller Mechanic	2	2	0
Preventative Maintenance Technician	2	2	0
Electrician	2	2	0
Total Positions	139	139	0
Program Code: 937 – Stadium/Field Maintenance			

Terrebonne Parish School Board
General Fund Budget
Operations and Maintenance of Plant Services-Function 2600
Fiscal Year 2023/2024

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
2610 - Supervision-Operations and Maintenance of Plant Services				
110-2610-611131-000-000-000-00-000-0000	Supervisor of Plant Operations	\$74,961	\$77,795	\$77,794
110-2610-611132-000-000-000-00-000-0000	Building Maintenance Manager	0	33,400	68,408
110-2610-611401-000-000-000-00-000-0000	Clerical/Secretarial	46,255	57,861	54,556
110-2610-611420-000-000-000-00-000-0000	Maintenance Office Coordinator	0	14,244	28,898
110-2610-613008-000-000-000-00-000-0000	Extra Work-Clerical	465	1,000	1,000
110-2610-621000-000-000-000-00-000-0000	Group Insurance Expense	29,297	43,039	49,623
110-2610-622500-000-000-000-00-000-0000	Medicare Part A Expense	1,653	2,047	3,169
110-2610-623101-000-000-000-00-000-0000	Teachers' Retirement	11,773	9,393	12,761
110-2610-623300-000-000-000-00-000-0000	LA School Empl Rtmt-LSERS	21,514	31,406	49,047
110-2610-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	487	1,904	2,907
110-2610-644230-000-000-000-00-000-0000	Copy Equipment Rental	295	600	600
110-2610-653032-000-000-000-00-000-0000	Cellular Telephone Expense	1,091	1,200	1,200
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	0	700	500
110-2610-661050-000-000-000-00-000-0000	General Office Supplies	1,100	3,000	3,000
2620 - Operation and Maintenance of Buildings				
110-2620-611611-000-000-000-00-000-0000	General Maintenance Technician	121,989	132,341	144,865
110-2620-611621-000-000-000-00-000-0000	Non-12 Month Custodian	30,316	34,865	35,617
110-2620-611623-000-000-000-00-000-0000	Building Manager and Custodian	1,783,306	2,012,703	2,072,854
110-2620-611623-012-000-000-00-000-0000	Building Manager and Custodian-TAPPS	21,386	22,512	22,868
110-2620-611625-000-000-000-00-000-0000	Part-Time Custodian	6,251	0	0
110-2620-611701-000-000-000-00-000-0000	General Maintenance Leaderman	16,596	0	0
110-2620-611705-000-000-000-00-000-0000	Carpenter	147,724	184,283	185,364
110-2620-611707-000-000-000-00-000-0000	Roofer	61,415	63,536	62,566
110-2620-611709-000-000-000-00-000-0000	Mason	18,471	0	0
110-2620-611711-000-000-000-00-000-0000	Plumber	34,153	67,659	72,888
110-2620-611713-000-000-000-00-000-0000	HVAC Technician	65,302	35,506	35,737
110-2620-611714-000-000-000-00-000-0000	Chiller Mechanic	0	117,726	134,942
110-2620-611715-000-000-000-00-000-0000	Preventative Maintenance Technician	0	56,522	64,864
110-2620-611717-000-000-000-00-000-0000	Electrician	51,006	67,259	71,764
110-2620-612441-000-000-000-00-000-0000	Substitute Custodian	210	10,000	1,000
110-2620-612901-000-000-000-00-000-0000	Forecast Adjustment	0	(85,000)	(85,000)
110-2620-613013-000-000-000-00-000-0000	Extra Work-Maintenance	4,508	10,000	10,000

Terrebonne Parish School Board
General Fund Budget
Operations and Maintenance of Plant Services-Function 2600
Fiscal Year 2023/2024

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
110-2620-613014-000-000-000-00-000-0000	Extra Work-Skilled Maintenance	2,438	5,000	5,000
110-2620-613015-000-000-000-00-000-0000	Summer Custodian	2,597	2,000	2,000
110-2620-615101-000-000-000-00-000-0000	Performance Pay	0	14,387	20,000
110-2620-621000-xxx-000-000-00-000-0000	Group Insurance Expense	973,735	1,145,744	1,122,229
110-2620-622000-000-000-000-00-000-0000	FICA	443	620	62
110-2620-622500-xxx-000-000-00-000-0000	Medicare Part A Expense	32,922	38,734	41,499
110-2620-623101-000-000-000-00-000-0000	Teachers' Retirement	823	5,540	4,411
110-2620-623300-xxx-000-000-00-000-0000	LA School Empl Rtmt-LSERS	630,253	679,021	721,916
110-2620-625000-000-000-000-00-000-0000	Unemployment Compensation	11,268	5,000	4,000
110-2620-626001-xxx-000-000-00-000-0000	Workers' Compensation Insurance	78,141	89,691	95,917
110-2620-628100-000-000-000-00-000-0000	Sick Leave Severance Pay	18,946	15,000	15,000
110-2620-628200-000-000-000-00-000-0000	Annual Leave Severance Pay	9,125	6,363	0
110-2620-633435-000-000-000-00-000-0000	Architect Fees	0	500	1,000
110-2620-633496-000-000-000-00-000-0000	Engineer Fees	23,311	1,000	5,000
110-2620-633561-000-000-000-00-000-0000	Drug Testing-Other	330	1,500	1,000
110-2620-633905-000-000-000-00-000-0000	Consultant Services	498	2,300	4,000
110-2620-634059-000-000-000-00-000-0000	Other Purchased Technical Services	2,797	4,000	3,000
110-2620-634062-000-000-000-00-000-0000	Moving Services	15,038	0	5,000
110-2620-641110-000-000-000-00-000-0000	Water	235,694	220,000	235,000
110-2620-641115-000-000-000-00-000-0000	Sewerage	115,985	110,000	115,000
110-2620-642125-000-000-000-00-000-0000	Garbage Disposal Service	193,961	160,000	160,000
110-2620-643005-000-000-000-00-000-0000	Environmental Remediation	35,408	100,000	100,000
110-2620-643010-000-000-000-00-000-0000	Building Repair Service	144,613	400,000	300,000
110-2620-643010-034-937-000-00-000-0000	Building Repair Service-STHS	425	500	0
110-2620-643010-036-937-000-00-000-0000	Building Repair Service-THS	0	7,000	0
110-2620-643015-000-000-000-00-000-0000	Roof Repair Service	26,520	10,000	10,000
110-2620-643018-000-000-000-00-000-0000	Equipment Repair Service	101,915	150,000	175,000
110-2620-643025-000-000-000-00-000-0000	Pest Control Service	71,087	80,000	80,000
110-2620-643028-000-000-000-00-000-0000	Sewer Effluent Testing	101,658	100,000	100,000
110-2620-643030-000-000-000-00-000-0000	Master Meter Gas Contract	11,260	10,000	11,000
110-2620-643038-000-000-000-00-000-0000	Security System Repairs/Maintenance	0	2,000	2,000
110-2620-643045-000-000-000-00-000-0000	Maintenance Agreement	38,118	46,000	46,000
110-2620-643048-000-000-000-00-000-0000	Network Wiring Installation	60,657	40,000	40,000
110-2620-644234-000-000-000-00-000-0000	Equipment Rental	50,124	40,000	40,000
110-2620-653001-000-000-000-00-000-0000	Postage Expense	25,686	38,000	25,000

Terrebonne Parish School Board
General Fund Budget
Operations and Maintenance of Plant Services-Function 2600
Fiscal Year 2023/2024

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
110-2620-653005-000-000-000-00-000-0000	Telephone Expense	18,770	40,000	38,000
110-2620-653032-000-000-000-00-000-0000	Cellular Telephone Expense	1,274	250	600
110-2620-653035-000-000-000-00-000-0000	Radio Airtime and Maintenance	800	2,000	2,000
110-2620-653035-032-000-000-00-000-0000	Radio Airtime and Maintenance-SEC	0	400	200
110-2620-658201-000-000-000-00-000-0000	Travel-Employee	34	1,000	1,000
110-2620-659001-000-000-000-00-000-0000	Non-Employee Contract Services	26,887	0	0
110-2620-661052-000-000-000-00-000-0000	Other Materials & Supplies	11,032	6,500	6,000
110-2620-661052-034-937-000-00-000-0000	Other Materials & Supplies-STHS	4,174	0	0
110-2620-661060-000-000-000-00-000-0000	Equipment Repair Parts	14,248	90,000	90,000
110-2620-661062-000-000-000-00-000-0000	Custodial Supplies	439,957	395,000	400,000
110-2620-661063-000-000-000-00-000-0000	Maintenance Supplies	6,985	9,000	9,000
110-2620-661065-000-000-000-00-000-0000	Building Repair Materials	249,159	400,000	400,000
110-2620-661067-000-000-000-00-000-0000	Roofing Supplies	1,964	8,000	8,000
110-2620-661068-000-000-000-00-000-0000	Security Supplies	0	265	100
110-2620-662110-000-000-000-00-000-0000	Natural Gas	194,081	200,000	200,000
110-2620-662215-000-000-000-00-000-0000	Electricity	2,956,019	3,000,000	3,000,000
110-2620-673222-000-000-000-00-000-0000	Vehicles	39,311	75,000	30,000
110-2620-673910-xxx-000-000-00-000-0000	Other Equipment-Buildings	5,740	1,000	1,000
110-2620-681028-000-000-000-00-000-0000	Dues and Fees	7,427	7,500	7,500
110-2620-681034-000-000-000-00-000-0000	Employee Licenses	0	100	150
2630 - Care and Upkeep of Grounds				
110-2630-642435-xxx-xxx-000-00-000-0000	Grounds Care Service	260,719	350,000	350,000
110-2630-642445-000-000-000-00-000-0000	Contract Service-Grounds	374,985	330,000	330,000
110-2630-643018-000-000-000-00-000-0000	Equipment Repair Service	0	2,500	2,000
110-2630-644126-000-000-000-00-000-0000	Land Rental	50	50	50
110-2630-661060-000-000-000-00-000-0000	Equipment Repair Parts	0	100	100
110-2630-661066-xxx-xxx-000-00-000-0000	Grounds Care Supplies	33,048	85,000	70,000
2640 - Care and Upkeep of Equipment				
110-2640-643018-000-000-000-00-000-0000	Equipment Repair Service	307,374	475,000	475,000
110-2640-643022-000-000-000-00-000-0000	Generator Maintenance	0	1,500	1,500
110-2640-661060-000-000-000-00-000-0000	Equipment Repair Parts	172,483	400,000	300,000
110-2640-661064-000-000-000-00-000-0000	HVAC Supplies	175,852	225,000	225,000

Terrebonne Parish School Board
 General Fund Budget
 Fiscal Year 2023/2024

Student Transportation Services			
<p>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.</p> <p>Supervision of Student Transportation Services – Activities pertaining to directing and managing student transportation services.</p> <p>Regular Transportation – Activities involved with the transportation of regular education students.</p> <p>Special Needs Transportation – Activities involved with the transportation of mentally and physically disabled students.</p> <p>Other Student Transportation Services – Student Transportation Services that cannot be classified elsewhere in the above areas.</p>			
Personnel Roster			
Position	Revised Budget 2022/2023	Budget 2023/2024	Increase (Decrease)
Supervisor of Transportation	1	1	0
Fleet Operations Coordinator	1	1	0
Fleet Operations Dispatcher	1	1	0
Fleet Operations Facilitator	1	1	0
Clerical/Secretarial	1	1	0
Part-Time Clerical	2	2	0
Part-Time Bus Monitor	6	6	0
Transportation Driver	20	20	0
Regular Education Bus Driver	100	100	0
Special Education Bus Driver	19	19	0
Total Positions	152	152	0
<p>Program Code: 505 - First Student Buses</p>			

Terrebonne Parish School Board
General Fund Budget
Student Transportation Services-Function 2700
Fiscal Year 2023/2024

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
2710 - Supervision of Student Transportation Services				
110-2710-611121-000-000-000-00-000-0000	Supervisor of Transportation	\$82,942	\$85,540	\$89,562
110-2710-611401-000-000-000-00-000-0000	Clerical/Secretarial	22,481	23,555	23,722
110-2710-611427-000-000-000-00-000-0000	Part-Time Clerical	14,207	16,944	17,280
110-2710-611703-000-000-000-00-000-0000	Fleet Operations Facilitator	13,458	24,341	24,826
110-2710-611704-000-000-000-00-000-0000	Fleet Operations Dispatcher	32,793	19,021	31,810
110-2710-611721-000-000-000-00-000-0000	Fleet Operations Coordinator	30,266	31,556	31,962
110-2710-613008-000-000-000-00-000-0000	Extra Work-Clerical	1,320	2,500	2,500
110-2710-613025-000-000-000-00-000-0000	Extra Work-Fleet Fac/Dispatch	1,922	3,500	2,500
110-2710-621000-000-000-000-00-000-0000	Group Insurance Expense	54,413	52,162	53,043
110-2710-622000-000-000-000-00-000-0000	FICA	881	1,051	1,072
110-2710-622500-000-000-000-00-000-0000	Medicare Part A Expense	2,529	2,621	3,036
110-2710-623300-000-000-000-00-000-0000	La School Empl Rtmt-LSERS	53,148	49,327	57,100
110-2710-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	4,338	3,651	4,894
110-2710-627000-000-000-000-00-000-0000	Group Insurance-Retiree	48,046	39,708	39,708
110-2710-633561-000-000-000-00-000-0000	Drug Testing-Other	0	100	100
110-2710-643018-000-000-000-00-000-0000	Equipment Repair Service	0	1,200	1,200
110-2710-643060-000-000-000-00-000-0000	Vehicle Repair Service	0	1,000	50
110-2710-644230-000-000-000-00-000-0000	Copy Equipment Rental	3,238	2,000	2,800
110-2710-653032-000-000-000-00-000-0000	Cellular Telephone Expense	546	600	600
110-2710-653033-000-000-000-00-000-0000	Data Plan	1,192	7,000	7,000
110-2710-653035-000-000-000-00-000-0000	Radio Airtime and Maintenance	3,690	2,800	2,800
110-2710-655001-000-000-000-00-000-0000	Forms Printing	8,338	4,000	4,000
110-2710-658201-000-000-000-00-000-0000	Travel-Employee	795	600	600
110-2710-659050-000-000-000-00-000-0000	Damaged Property Repair	250	0	500
110-2710-661050-000-000-000-00-000-0000	General Office Supplies	4,858	7,000	7,000
110-2710-661052-000-000-000-00-000-0000	Other Materials & Supplies	2,299	0	0
110-2710-661068-000-000-000-00-000-0000	Security Supplies	3,838	63,000	10,000
110-2710-673222-000-000-000-00-000-0000	Vehicles	23,387	0	0
110-2710-673907-000-000-000-00-000-0000	Other Equipment	0	18,955	5,000
110-2710-681028-000-000-000-00-000-0000	Dues and Fees	0	100	100
2720 - Regular Transportation				
110-2720-627000-000-000-000-00-000-0000	Group Insurance-Retiree	387,872	367,944	367,944
110-2720-633552-000-000-000-00-000-0000	Medical Exams	12,955	30,000	30,000

Terrebonne Parish School Board
 General Fund Budget
 Student Transportation Services-Function 2700
 Fiscal Year 2023/2024

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
110-2720-633567-000-000-000-00-000-0000	Drug Testing-Bus Drivers	11,543	10,000	10,000
110-2720-634007-000-000-000-00-000-0000	3rd Party Safety Training	0	500	500
110-2720-634008-000-000-000-00-000-0000	3rd Party CDL Training	459	2,000	2,000
110-2720-643018-000-000-000-00-000-0000	Equipment Repair Service	23,163	10,000	10,000
110-2720-643025-000-000-000-00-000-0000	Pest Control Service	2,067	2,500	2,500
110-2720-643045-000-505-000-00-000-0000	Maintenance Agreement	273	0	0
110-2720-644228-000-505-000-00-000-0000	Bus Rental	2,914,319	2,857,675	2,801,035
110-2720-653033-000-000-000-00-000-0000	Data Plan	51,235	35,000	35,000
110-2720-653035-000-000-000-00-000-0000	Radio Airtime and Maintenance	48,897	48,000	48,000
110-2720-658201-000-000-000-00-000-0000	Travel-Employee	13	50	100
110-2720-661068-000-000-000-00-000-0000	Security Supplies	2,427	5,000	10,000
110-2720-661075-000-000-000-00-000-0000	Bus Maintenance/Repair Parts	127,672	100,000	100,000
110-2720-662625-000-000-000-00-000-0000	Gasoline and Diesel Fuel	990,865	900,000	900,000
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	(472,394)	(425,000)	(425,000)
110-2720-673907-000-000-000-00-000-0000	Other Equipment	0	18,955	0
110-2720-681041-000-000-000-00-000-0000	State and Federal Fees	240	725	725
2721 - Vehicle Operation - Regular Transportation				
110-2721-611633-000-000-000-00-000-0000	Transportation Driver	429,891	475,992	548,997
110-2721-611635-000-000-000-00-000-0000	Regular Education Bus Driver	1,317,950	1,815,833	1,561,258
110-2721-612445-000-000-000-00-000-0000	Substitute Regular Ed Driver	81,110	100,000	80,000
110-2721-612901-000-000-000-00-000-0000	Forecast Adjustment	0	(65,000)	(65,000)
110-2721-613019-000-000-000-00-000-0000	Extra Work-Drivers	902,657	750,000	750,000
110-2721-621000-000-000-000-00-000-0000	Group Insurance Expense	915,860	1,286,821	1,029,618
110-2721-622000-000-000-000-00-000-0000	FICA	2,405	6,200	4,960
110-2721-622500-000-000-000-00-000-0000	Medicare Part A Expense	37,885	43,491	41,550
110-2721-623101-000-000-000-00-000-0000	Teachers' Retirement	418	0	0
110-2721-623300-000-000-000-00-000-0000	LA School Empl Rtmt-LSERS	749,691	814,247	780,006
110-2721-623905-000-000-000-00-000-0000	LA State Empl Rtmt-LASERS	9,835	6,151	6,313
110-2721-625000-000-000-000-00-000-0000	Unemployment Compensation	20,422	5,000	4,000
110-2721-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	134,481	113,894	107,904
110-2721-628100-000-000-000-00-000-0000	Sick Leave Severance Pay	5,295	5,000	5,000

Terrebonne Parish School Board
 General Fund Budget
 Student Transportation Services-Function 2700
 Fiscal Year 2023/2024

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
2722 - Monitoring Services				
110-2722-611543-000-000-000-000-0000	Part-Time Bus Monitor	0	26,304	51,840
110-2722-613027-000-000-000-000-0000	Extra Work-Reg Ed Bus Attendant	756	0	0
110-2722-622000-000-000-000-000-0000	FICA	190	934	2,144
110-2722-622500-000-000-000-000-0000	Medicare Part A Expense	11	343	750
110-2722-626001-000-000-000-000-0000	Workers' Compensation Insurance	3	1,161	2,544
2730 - Special Needs Transportation				
110-2730-627000-000-000-000-000-0000	Group Insurance-Retiree	246,563	257,244	257,244
110-2730-633552-000-000-000-000-0000	Medical Exams	830	3,000	3,000
110-2730-633567-000-000-000-000-0000	Drug Testing-Bus Drivers	420	1,200	1,200
110-2730-643025-000-000-000-000-0000	Pest Control Service	273	350	350
110-2730-643045-000-505-000-000-0000	Maintenance Agreement	3,000	5,000	5,000
110-2730-643062-000-000-000-000-0000	Bus Repair Service	11,897	10,000	10,000
110-2730-644228-000-505-000-000-0000	Bus Rental	347,122	356,097	352,780
110-2730-653033-000-000-000-000-0000	Data Plan	6,255	5,000	5,000
110-2730-653035-000-000-000-000-0000	Radio Airtime and Maintenance	6,458	6,000	6,000
110-2730-661068-000-000-000-000-0000	Security Supplies	0	500	500
110-2730-662625-000-000-000-000-0000	Gasoline and Diesel Fuel	115,409	140,000	120,000
2731 - Vehicle Operation - Special Needs Transportation				
110-2731-611637-000-000-000-000-0000	Special Education Bus Driver	232,877	294,961	307,332
110-2731-612449-000-000-000-000-0000	Substitute Spec Education Driver	31,805	45,000	50,000
110-2731-613019-000-000-000-000-0000	Extra Work-Drivers	44,684	30,000	30,000
110-2731-621000-000-000-000-000-0000	Group Insurance Expense	131,287	146,375	160,209
110-2731-622000-000-000-000-000-0000	FICA	1,059	2,790	3,100
110-2731-622500-000-000-000-000-0000	Medicare Part A Expense	4,148	4,877	5,431
110-2731-623300-000-000-000-000-0000	LA School Empl Rtmt-LSERS	66,690	78,442	87,906
110-2731-625000-000-000-000-000-0000	Unemployment Compensation	3,238	1,000	1,000
110-2731-626001-000-000-000-000-0000	Workers' Compensation Insurance	15,190	13,682	15,415
110-2731-628100-000-000-000-000-0000	Sick Leave Severance Pay	3,455	5,000	5,000
Total Student Transportation Services		\$10,398,301	\$11,145,070	\$10,580,920

Terrebonne Parish School Board
General Fund Budget
Fiscal Year 2023/2024

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, 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.

Terrebonne Parish School Board
 General Fund Budget
 Fiscal Year 2023/2024

Personnel Roster			
Position	Revised Budget 2022/2023	Budget 2023/2024	Increase (Decrease)
Director of Human Resources	1	1	0
Supervisor of Human Resources	1	1	0
Position Control Specialist	1	1	0
Human Resource Clerk	4	4	0
Public Information Officer	1	1	0
Retirement Clerk	1	1	0
Data Processing Manager	1	1	0
Student Data Coordinator	1	1	0
Data Processing Programmer	2	2	0
Network System Administrator	1	1	0
Assistant Network System Admin	1	1	0
Network System Engineer	1	1	0
Technical Support Specialist	3	4	1
Technical Support Assistant	1	1	0
Total Positions	20	21	1
Other Code: 740-LEAP/EOC Summer School			

Terrebonne Parish School Board
General Fund Budget
Central Services-Function 2800
Fiscal Year 2023/2024

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
2820 - Information Services				
110-2820-627000-000-000-000-000-0000	Group Insurance-Retiree	\$14,566	\$14,568	\$14,568
110-2820-661052-000-000-600-00-000-0000	Other Materials & Supplies	0	0	5,000
110-2820-661058-000-000-000-00-000-0000	Awards & Memorabilia	903	1,000	1,000
2821 - Supervision - Information Services				
110-2821-611823-000-000-000-00-000-0000	Public Information Officer	39,476	68,178	61,667
110-2821-621000-000-000-000-00-000-0000	Group Insurance Expense	5,402	5,945	7,486
110-2821-622500-000-000-000-00-000-0000	Medicare Part A Expense	568	975	889
110-2821-623101-000-000-000-00-000-0000	Teachers' Retirement	9,948	16,751	14,862
110-2821-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	157	268	246
110-2821-632012-000-000-000-00-000-0000	Consultant Services	10,200	0	0
110-2821-653032-000-000-000-00-000-0000	Cellular Telephone Expense	546	1,900	2,000
110-2821-654035-000-000-000-00-000-0000	Advertising Expense	69,983	60,000	60,000
110-2821-658201-000-000-000-00-000-0000	Travel-Employee	0	200	200
110-2821-661050-000-000-000-00-000-0000	General Office Supplies	506	300	600
2830 - Personnel/Human Resource Services				
110-2830-613008-000-000-000-00-000-0000	Extra Work-Clerical	0	4,700	0
110-2830-622500-000-000-000-00-000-0000	Medicare Part A Expense	0	68	0
110-2830-623101-000-000-000-00-000-0000	Teachers' Retirement	0	1,166	0
110-2830-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	0	19	0
110-2830-627000-000-000-000-00-000-0000	Group Insurance-Retiree	73,572	66,756	66,756
110-2830-633552-000-000-000-00-000-0000	Medical Exams	18,352	20,000	20,000
110-2830-634022-000-000-000-00-000-0000	Criminal History Checks	15,971	20,000	20,000
110-2830-643045-000-000-000-00-000-0000	Maintenance Agreement	2,772	3,000	3,000
110-2830-644230-000-000-000-00-000-0000	Copy Equipment Rental	2,016	2,400	2,400
110-2830-653032-000-000-000-00-000-0000	Cellular Telephone Expense	1,311	1,200	1,200
110-2830-658201-000-000-000-00-000-0000	Travel-Employee	4,187	9,000	10,000
110-2830-661050-000-000-000-00-000-0000	General Office Supplies	2,896	2,500	3,500
110-2830-661052-000-000-000-00-000-0000	Other Materials & Supplies	0	0	500
2831 - Personnel/Human Resource Director				
110-2831-611108-000-000-000-00-000-0000	Director of Human Resources	1,774	109,067	112,243
110-2831-611117-000-000-000-00-000-0000	Supervisor of Human Resources	98,523	94,060	100,620

Terrebonne Parish School Board
 General Fund Budget
 Central Services-Function 2800
 Fiscal Year 2023/2024

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
110-2831-621000-000-000-00-000-0000	Group Insurance Expense	10,906	18,392	18,392
110-2831-622500-000-000-000-00-000-0000	Medicare Part A Expense	2	2,845	2,986
110-2831-623101-000-000-000-00-000-0000	Teachers' Retirement	25,275	50,376	51,300
110-2831-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	401	812	851
2833 - Personnel/Human Resource Information				
110-2833-611401-000-000-000-00-000-0000	Clerical/Secretarial	0	21,892	23,078
110-2833-611410-000-000-000-00-000-0000	Human Resource Clerk	96,639	89,388	91,844
110-2833-611412-000-000-000-00-000-0000	Position Control Specialist	23,950	26,640	29,756
110-2833-611427-000-000-000-00-000-0000	Part-Time Clerical	2,691	0	0
110-2833-611832-000-000-000-00-000-0000	Retirement Specialist	15,235	17,607	0
110-2833-612205-000-000-000-00-000-0000	Seasonal Clerical	1,401	0	0
110-2833-621000-000-000-000-00-000-0000	Group Insurance Expense	46,354	49,191	48,336
110-2833-622000-000-000-000-00-000-0000	FICA	198	0	0
110-2833-622500-000-000-000-00-000-0000	Medicare Part A Expense	1,873	2,114	2,025
110-2833-623101-000-000-000-00-000-0000	Teachers' Retirement	34,455	30,855	27,695
110-2833-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	560	603	579
110-2833-628200-000-000-000-00-000-0000	Annual Leave Severance Pay	0	7,144	0
2834 - Non-Instructional Personnel/Human Resource Training				
110-2834-612431-000-000-000-00-000-0000	Substitute Paraprofessional	0	100	0
110-2834-615051-000-000-000-00-000-0000	Stipend-Inservice Presenter	3,860	10,000	10,000
110-2834-615052-000-000-000-00-000-0000	Stipend-Inservice Participant	1,752	10,000	15,000
110-2834-622000-000-000-000-00-000-0000	FICA	109	316	465
110-2834-622500-000-000-000-00-000-0000	Medicare Part A Expense	81	292	363
110-2834-623101-000-000-000-00-000-0000	Teachers' Retirement	0	620	904
110-2834-623300-000-000-000-00-000-0000	LA School Empl Rtmt-LSERS	1,181	3,450	3,795
110-2834-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	276	660	100
110-2834-632012-000-000-000-00-000-0000	Consultant Services	0	5,000	0
110-2834-653038-000-000-000-00-000-0000	Web Based Access License	3,612	3,800	3,800
2840 - Administrative Technology Services				
110-2840-627000-000-000-000-00-000-0000	Group Insurance-Retiree	0	7,008	7,008
110-2840-633905-000-000-000-00-000-0000	Consultant Services	9,075	0	0
110-2840-658201-000-000-000-00-000-0000	Travel-Employee	100	1,200	1,200

Terrebonne Parish School Board
General Fund Budget
Central Services-Function 2800
Fiscal Year 2023/2024

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
110-2840-661037-000-000-000-00-000-0000	Furniture/Fixtures	2,665	0	0
2841 - Technology Services Supervision and Administration				
110-2841-611123-000-000-000-00-000-0000	Data Processing Manager	116,483	90,202	94,067
110-2841-621000-000-000-000-00-000-0000	Group Insurance Expense	15,033	12,839	12,839
110-2841-622500-000-000-000-00-000-0000	Medicare Part A Expense	1,605	1,371	1,281
110-2841-623101-000-000-000-00-000-0000	Teachers' Retirement	29,354	22,370	22,670
110-2841-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	465	361	376
110-2841-628100-000-000-000-00-000-0000	Sick Leave Severance Pay	0	10,000	0
110-2841-628200-000-000-000-00-000-0000	Annual Leave Severance Pay	0	4,368	0
2843 - Systems Application Development				
110-2843-611813-000-000-000-00-000-0000	Data Processing Programmer	90,998	97,162	98,009
110-2843-621000-000-000-000-00-000-0000	Group Insurance Expense	20,325	20,325	20,325
110-2843-622500-000-000-000-00-000-0000	Medicare Part A Expense	1,257	1,362	1,372
110-2843-623101-000-000-000-00-000-0000	Teachers' Retirement	22,932	24,097	23,620
110-2843-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	363	389	392
2844 - Systems Operations				
110-2844-611810-000-000-000-00-000-0000	Student Data Coordinator	13,422	63,609	64,123
110-2844-621000-000-000-000-00-000-0000	Group Insurance Expense	1,568	12,839	12,839
110-2844-622500-000-000-000-00-000-0000	Medicare Part A Expense	188	874	884
110-2844-623101-000-000-000-00-000-0000	Teachers' Retirement	3,382	15,775	15,454
110-2844-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	54	255	256
2845 - Network Support				
110-2845-611136-000-000-000-00-000-0000	Network System Administrator	67,195	84,495	94,686
110-2845-611137-000-000-000-00-000-0000	Assistant Network System Admin	0	28,276	65,091
110-2845-611401-000-000-000-00-000-0000	Clerical/Secretarial	25,667	26,607	26,707
110-2845-611809-000-000-000-00-000-0000	Network System Engineer	51,125	56,448	56,839
110-2845-611811-000-000-000-00-000-0000	Technical Support Specialist	144,482	176,496	214,032
110-2845-613056-000-000-000-00-000-0000	Extra Work-Network System	0	1,500	0
110-2845-621000-000-000-000-00-000-0000	Group Insurance Expense	45,576	53,806	70,065
110-2845-622500-000-000-000-00-000-0000	Medicare Part A Expense	3,977	4,258	6,387
110-2845-623101-000-000-000-00-000-0000	Teachers' Retirement	72,694	75,526	110,222

Terrebonne Parish School Board
General Fund Budget
Fiscal Year 2023/2024

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
Fiscal Year 2023/2024

Facilities Acquisition and Construction Services

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

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

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

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

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

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

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

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

Terrebonne Parish School Board
General Fund Budget
Fiscal Year 2023/2024

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



**Terrebonne Parish School Board
Child Nutrition Program Fund
Fiscal Year 2023/2024**

	2023/2024 Original Budget
Revenues	
Local Revenues	\$270,050
State Revenues	132,412
Federal Revenues	<u>9,184,004</u>
Total Revenues	9,586,466
Expenditures	
Salaries	2,985,853
Employee Benefits	1,977,837
Purchased Services	1,019,273
Supplies	4,490,022
Property	<u>451,000</u>
Total Expenditures	10,923,985
Other Financing Sources (Uses)	
Other Sources of Funds	<u>489,556</u>
Total Other Financing Sources (Uses)	489,556
Net Change in Fund Balance	(847,963)
Fund Balance	
Beginning Fund Balance	2,106,493
Ending Fund Balance	
Assigned	<u>\$1,258,530</u>

**Terrebonne Parish School Board
Child Nutrition Program Fund
Fiscal Year 2023/2024**

	Actual	Revised	Original
	2021/2022	2022/2023	2023/2024
Revenues			
Local Revenues	\$127,267	\$296,550	\$270,050
State Revenues	118,368	132,412	132,412
Federal Revenues	<u>9,325,366</u>	<u>9,217,672</u>	<u>9,184,004</u>
Total Revenues	9,571,001	9,646,634	9,586,466
Expenditures			
Salaries	2,510,589	2,832,389	2,985,853
Employee Benefits	1,836,797	1,918,457	1,977,837
Purchased Services	618,049	929,819	1,019,273
Supplies	3,260,876	4,937,672	4,490,022
Property	13,375	463,500	451,000
Miscellaneous	<u>150</u>	<u>0</u>	<u>0</u>
Total Expenditures	8,239,836	11,081,837	10,923,985
Other Financing Sources (Uses)			
Other Sources of Funds	<u>470,495</u>	<u>466,771</u>	<u>489,556</u>
Total Other Financing Sources (Uses)	470,495	466,771	489,556
Net Change in Fund Balance	1,801,660	(968,432)	(847,963)
Fund Balance			
Beginning Fund Balance	1,273,265	3,074,925	2,106,493
Ending Fund Balance Assigned	<u>\$3,074,925</u>	<u>\$2,106,493</u>	<u>\$1,258,530</u>

**Terrebonne Parish School Board
Child Nutrition Program Fund
Fiscal Year 2023/2024**

	Actual Rev & Exp thru <u>April 2023</u>	Estimates Thru <u>June 2023</u>	Final Budget <u>2022/2023</u>	Budget <u>2023/2024</u>	% Change
Revenues					
Local Revenues	\$151,061	\$145,489	\$296,550	\$270,050	(8.94%)
State Revenues	78,912	53,500	132,412	132,412	0.00%
Federal Revenues	<u>6,294,171</u>	<u>2,923,501</u>	<u>9,217,672</u>	<u>9,184,004</u>	<u>(0.37%)</u>
Total Revenues	6,524,144	3,122,490	9,646,634	9,586,466	(0.62%)
Expenditures					
Food Services Operations	<u>5,557,089</u>	<u>5,524,748</u>	<u>11,081,837</u>	<u>10,923,985</u>	<u>(1.42%)</u>
Total Expenditures	5,557,089	5,524,748	11,081,837	10,923,985	(1.42%)
Other Financing Sources (Uses)					
Other Sources of Funds	<u>274,566</u>	<u>192,205</u>	<u>466,771</u>	<u>489,556</u>	<u>4.88%</u>
Total Other Financing Sources (Uses)	274,566	192,205	466,771	489,556	(4.88%)
Net Change in Fund Balance	1,241,621	(2,210,053)	(968,432)	(847,963)	(12.44%)
Beginning Fund Balance	<u>3,074,925</u>	<u>0</u>	<u>3,074,925</u>	<u>2,106,493</u>	<u>(31.49%)</u>
Ending Fund Balance, Assigned	<u>\$4,316,546</u>	<u>(\$2,210,053)</u>	<u>\$2,106,493</u>	<u>\$1,258,530</u>	<u>(40.25%)</u>

Terrebonne Parish School Board
Child Nutrition Program Budget
Fiscal Year 2023/2024

Local Revenues

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

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 Provision 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. All schools are currently eligible until school year 2025/2026.

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 3/4 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 2023/2024 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 2023/2024

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 2022/2023	Budget 2023/2024	Increase (Decrease)
Supervisor of Child Nutrition	1	1	0
Child Nutrition Area Manager	2	2	0
Cafeteria Manager	17	16	(1)
Assistant Cafeteria Manager	7	7	0
Satellite School Facilitator	14	15	1
Nutritionist	1	1	0
Clerical/Secretarial	2	2	0
Cafeteria Technician	91	91	0
Driver/General Maintenance Laborer	2	2	0
Part-Time Satellite Driver	1	1	0
Part-Time CNP Technician	48	46	(2)
Total Positions	186	184	(2)

Other Code:
 990 – COVID 19

Terrebonne Parish School Board
Child Nutrition Program Budget
Fiscal Year 2023/2024

**Child Nutrition Program
Supplemental 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 2023/2024.

Program Codes:
305 – NSLP Equipment Program

Terrebonne Parish School Board
Child Nutrition Program Fund Budget
Fiscal Year 2023/2024

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
3100 - Food Service Operations				
150-3100-612437-064-000-000-00-000-0000	Substitute Cafeteria Technician	\$549	\$1,200	\$1,200
150-3100-612901-000-000-000-00-000-0000	Forecast Adjustment	0	(44,000)	(44,000)
150-3100-613016-000-000-000-00-000-0000	Extra Work-Warehouse	25,540	56,000	30,000
150-3100-613024-000-000-000-00-000-0000	Extra Work-Driver	0	30,000	35,000
150-3100-615052-000-000-000-00-000-0000	Stipend-Inservice Participant	0	500	0
150-3100-622000-xxx-000-000-00-000-0000	FICA	36	75	3,410
150-3100-622500-xxx-000-000-00-000-0000	Medicare Part A Expense	373	217	815
150-3100-623300-xxx-000-000-00-000-0000	LA School Empl Rtmt-LSERS	7,306	3,300	15,180
150-3100-626001-xxx-000-000-00-000-0000	Workers' Compensation Insurance	1,177	1,040	2,741
150-3100-633310-000-000-000-00-000-0000	Financial Audit Fees	0	550	550
150-3100-633552-000-000-000-00-000-0000	Medical Exams	3,742	5,000	5,000
150-3100-633561-000-000-000-00-000-0000	Drug Testing-Other	90	500	500
150-3100-634018-000-xxx-000-00-000-0000	System Software Maintenance	26,357	59,336	52,150
150-3100-642125-000-000-000-00-000-0000	Garbage Disposal Service	137,443	120,000	120,000
150-3100-643010-xxx-000-000-00-000-0000	Building Repair Service	0	10,000	0
150-3100-643018-000-000-000-00-000-0000	Equipment Repair Service	97,010	200,000	245,000
150-3100-643022-000-000-000-00-000-0000	Generator Maintenance	0	5,000	5,000
150-3100-643025-000-000-000-00-000-0000	Pest Control Service	11,532	15,000	15,500
150-3100-643038-000-000-000-00-000-0000	Security System Repairs/Maint	0	5,000	0
150-3100-643045-000-000-000-00-000-0000	Maintenance Agreement	32,457	99,373	99,373
150-3100-643048-000-000-000-00-000-0000	Network Wiring Installation	16,631	0	2,000
150-3100-643060-000-000-000-00-000-0000	Vehicle Repair Service	5,517	15,000	15,000
150-3100-643066-000-000-000-00-000-0000	Equipment Moving Service	0	10,000	5,000
150-3100-644230-000-000-000-00-000-0000	Copy Equipment Rental	295	2,000	2,000
150-3100-649100-000-000-000-00-000-0000	Pre-Distribution Fee	0	55,000	55,000
150-3100-652151-000-000-000-00-000-0000	General Liability Insurance	6,985	8,000	8,000
150-3100-652153-000-000-000-00-000-0000	Board of Education Insurance	4,191	5,000	5,000
150-3100-652241-000-000-000-00-000-0000	Building and Contents Coverage	208,479	220,000	300,000
150-3100-652242-000-000-000-00-000-0000	Boiler and Machinery Policy	1,801	2,000	2,000
150-3100-652243-000-000-000-00-000-0000	Flood Insurance Policy	26,109	30,000	30,000
150-3100-652352-000-000-000-00-000-0000	Fleet Liability Insurance-Vehicles	6,797	8,000	8,000
150-3100-653001-000-000-000-00-000-0000	Postage Expense	0	500	500
150-3100-653032-000-000-000-00-000-0000	Cellular Telephone Expense	4,395	4,250	4,250
150-3100-653033-000-000-000-00-000-0000	Data Plan	3,873	8,500	4,250

Terrebonne Parish School Board
Child Nutrition Program Fund Budget
Fiscal Year 2023/2024

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
150-3100-655001-000-000-000-00-000-0000	Forms Printing	3,991	5,000	5,000
150-3100-658201-000-000-000-00-000-0000	Travel-Employee	20,357	29,000	29,000
150-3100-661050-000-000-000-00-000-0000	General Office Supplies	5,465	10,000	10,000
150-3100-661052-000-000-000-00-000-0000	Other Materials & Supplies	(16,603)	5,000	5,000
150-3100-661060-000-000-000-00-000-0000	Equipment Repair Parts	1,115	6,000	6,000
150-3100-661063-000-000-000-00-000-0000	Maintenance Supplies	0	1,000	500
150-3100-661074-000-000-000-00-000-0000	Vehicle Maintenance/Repair Parts	24,981	35,000	35,000
150-3100-661077-000-000-000-00-000-0000	Kitchen Supplies	440,147	500,000	500,000
150-3100-661510-000-000-000-00-000-0000	Technology Related Supplies	17,708	25,000	25,000
150-3100-662625-000-000-000-00-000-0000	Gasoline and Diesel Fuel	30,227	55,000	54,000
150-3100-663110-000-000-000-00-000-0000	Purchased Food Consumed	1,420,164	2,500,000	2,200,000
150-3100-663120-000-000-000-00-000-0000	Purchased Juice Consumed	72,733	125,000	137,500
150-3100-663122-000-000-000-00-000-0000	Purchased Fruit/Veg Consumed	118,855	107,000	118,000
150-3100-663125-000-000-000-00-000-0000	Milk Consumed	418,003	880,000	715,000
150-3100-663210-000-000-000-00-000-0000	USDA Commodities	728,081	688,672	684,022
150-3100-673107-000-000-000-00-000-0000	Machinery-Equipment	8,375	463,500	451,000
150-3100-673107-015-305-000-00-000-0000	Machinery-Equipment	5,000	0	0
150-3100-681028-000-000-000-00-000-0000	Dues and Fees	150	0	0
3110 - Food Service District Office				
150-3110-612205-000-000-000-00-000-0000	Seasonal Clerical	0	100	0
150-3110-613008-000-000-000-00-000-0000	Extra Work-Clerical	0	0	1,000
150-3110-613016-064-000-000-00-000-0000	Extra Work-Warehouse	0	500	500
150-3110-622000-xxx-000-000-00-000-0000	FICA	0	0	93
150-3110-622500-xxx-000-000-00-000-0000	Medicare Part A Expense	0	0	22
150-3110-623101-xxx-000-000-00-000-0000	Teachers' Retirement	0	0	241
150-3110-623300-064-000-000-00-000-0000	LA School Empl Rtmt-LSERS	0	0	138
150-3110-626001-xxx-000-000-00-000-0000	Workers' Compensation Insurance	0	0	6
3111 - Office of the District Supervisor				
150-3111-611119-064-000-000-00-000-0000	Supervisor of Child Nutrition	94,411	97,044	100,194
150-3111-611401-064-000-000-00-000-0000	Clerical/Secretarial	27,530	28,347	28,348
150-3111-611413-064-000-000-00-000-0000	Accounting Clerk	22,179	23,244	23,478
150-3111-611813-064-000-000-00-000-0000	Data Processing Programmer	55,865	18,645	0
150-3111-611839-064-000-000-00-000-0000	Nutritionist	0	23,391	39,905

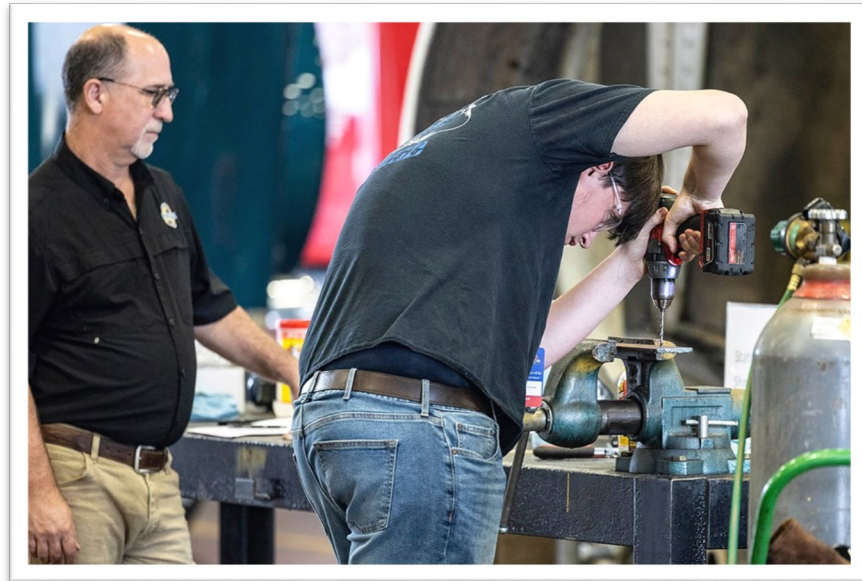
Terrebonne Parish School Board
 Child Nutrition Program Fund Budget
 Fiscal Year 2023/2024

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
150-3111-621000-064-000-000-00-000-0000	Group Insurance Expense	35,297	38,717	38,717
150-3111-622500-064-000-000-00-000-0000	Medicare Part A Expense	2,808	2,683	2,703
150-3111-623101-064-000-000-00-000-0000	Teachers' Retirement	43,459	47,287	46,254
150-3111-626001-064-000-000-00-000-0000	Workers' Compensation Insurance	800	763	769
150-3111-658201-000-000-000-00-000-0000	Travel-Employee	0	2,500	500
3112 - Office of the Assistant Supervisor				
150-3112-611155-064-000-000-00-000-0000	Ambulatory CNP Manager	44,102	51,832	56,656
150-3112-613029-064-000-000-00-000-0000	Extra Work-Ambulatory Manager	424	0	0
150-3112-621000-064-000-000-00-000-0000	Group Insurance Expense	14,186	18,392	18,392
150-3112-622500-064-000-000-00-000-0000	Medicare Part A Expense	625	632	756
150-3112-623101-064-000-000-00-000-0000	Teachers' Retirement	11,220	11,841	13,655
150-3112-626001-064-000-000-00-000-0000	Workers' Compensation Insurance	1,469	1,576	1,870
150-3112-658201-000-000-000-00-000-0000	Travel-Employee	0	200	200
3120 - Food Service Sites				
150-3120-611604-xxx-000-xxx-00-000-0000	Cafeteria Technician	1,291,748	1,344,444	1,459,119
150-3120-611605-xxx-000-xxx-00-000-0000	Part-Time CNP Technician	222,089	400,128	390,816
150-3120-611629-067-000-000-00-000-0000	Part-Time Satellite Driver	8,485	8,496	8,496
150-3120-611631-067-000-000-00-000-0000	Driver/General Laborer	40,178	53,010	42,107
150-3120-612437-xxx-000-xxx-00-000-0000	Substitute Cafeteria Technician	8,846	9,800	18,845
150-3120-613035-xxx-000-xxx-00-000-0000	Extra Work-CNP Technician	475	2,120	1,370
150-3120-613036-xxx-000-xxx-00-000-0000	CNP Worker Summer Feeding	15,865	16,000	16,000
150-3120-621000-xxx-000-xxx-00-000-0000	Group Insurance Expense	783,399	750,941	736,516
150-3120-622000-xxx-000-xxx-00-000-0000	FICA	15,100	23,482	26,471
150-3120-622500-xxx-000-xxx-00-000-0000	Medicare Part A Expense	20,841	24,433	26,207
150-3120-623101-xxx-000-xxx-00-000-0000	Teachers' Retirement	317,078	347,771	363,646
150-3120-623103-xxx-000-xxx-00-000-0000	Teachers' Retirement-Plan A	9,022	9,250	9,796
150-3120-623300-xxx-000-xxx-00-000-0000	LA School Empl Rtmt-LSERS	15,745	24,910	23,852
150-3120-626001-xxx-000-xxx-00-000-0000	Workers' Compensation Insurance	52,862	59,625	63,689
150-3120-632023-000-000-000-00-000-0000	Other Professional Services	0	110	0
3121 - Office of the Site Manager				
150-3121-611156-xxx-000-xxx-00-000-0000	Cafeteria Manager	366,760	345,640	368,655
150-3121-613031-xxx-000-xxx-00-000-0000	Extra Work-CNP Manager	2,569	9,300	9,300

Terrebonne Parish School Board
 Child Nutrition Program Fund Budget
 Fiscal Year 2023/2024

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
150-3121-613032-xxx-000-000-00-000-0000	CNP Manager Summer Feeding	5,618	13,000	13,000
150-3121-621000-xxx-000-xxx-00-000-0000	Group Insurance Expense	173,188	158,688	158,688
150-3121-622500-xxx-000-xxx-00-000-0000	Medicare Part A Expense	4,735	5,418	5,998
150-3121-623101-xxx-000-xxx-00-000-0000	Teachers' Retirement	87,991	94,528	101,635
150-3121-626001-xxx-000-xxx-00-000-0000	Workers' Compensation Insurance	12,374	13,292	14,118
150-3121-658201-000-000-000-00-000-0000	Travel-Employee	0	5,000	500
3122 - Office of the Assistant Site Manager				
150-3122-611157-xxx-000-xxx-00-000-0000	Assistant Cafeteria Manager	97,472	114,694	123,665
150-3122-611158-xxx-000-xxx-00-000-0000	Satellite School Facilitator	176,031	224,684	257,929
150-3122-613033-xxx-000-xxx-00-000-0000	Extra Work-CNP Asst Manager	211	2,270	2,270
150-3122-613038-xxx-000-000-00-000-0000	CNP Facilitator Summer Feeding	3,641	2,000	2,000
150-3122-621000-xxx-000-xxx-00-000-0000	Group Insurance Expense	142,610	178,047	189,278
150-3122-622500-xxx-000-xxx-00-000-0000	Medicare Part A Expense	3,675	4,815	5,462
150-3122-623101-xxx-000-xxx-00-000-0000	Teachers' Retirement	70,266	84,958	93,512
150-3122-626001-xxx-000-xxx-00-000-0000	Workers' Compensation Insurance	9,153	11,776	13,207
Total Child Nutrition Program Fund		\$8,239,836	\$11,081,837	\$10,923,985

1 Cent Sales Tax Fund



**Terrebonne Parish School Board
1 Cent Sales Tax Fund (1996)
Fiscal Year 2023/2024**

	2023/2024 Original Budget
Revenues	
Local - Sales Tax	\$28,341,390
- Interest	<u>580,000</u>
Total Revenues	28,921,390
Expenditures	
Salaries	14,876,493
Employee Benefits	3,866,998
Purchased Services	1,034,150
Supplies	158,070
Property	125,000
Debt Service and Miscellaneous	<u>104,575</u>
Total Expenditures	20,165,286
Other Financing Sources (Uses)	
Other Uses of Funds	<u>(4,575,000)</u>
Total Other Financing Sources (Uses)	(4,575,000)
Net Change in Fund Balance	4,181,104
Fund Balance	
Beginning	26,383,987
Ending Fund Balance	
Restricted	
Salaries & Benefits	26,943,519
Technology/Construction	<u>3,621,572</u>
Total Ending Fund Balance	<u>\$30,565,091</u>

**Terrebonne Parish School Board
1 Cent Sales Tax Fund (1996)
Fiscal Year 2023/2024**

	Actual	Revised	Original
	2021/2022	2022/2023	2023/2024
Revenues			
Local - Sales Tax	\$29,725,787	\$28,341,390	\$28,341,390
- Interest	0	230,000	580,000
- Miscellaneous Revenue	32,727	0	0
- Refund of Prior Year E-Rate	<u>62,342</u>	<u>0</u>	<u>0</u>
Total Revenues	29,820,856	28,571,390	28,921,390
Expenditures			
Salaries & Benefits	13,977,059	13,924,447	18,885,791
Technology	1,573,596	1,426,432	1,160,920
Capital & Construction	17,433	17,225	17,225
Debt Service	<u>115,998</u>	<u>115,998</u>	<u>101,350</u>
Total Expenditures	15,684,086	15,484,102	20,165,286
Other Financing Sources (Uses)			
Other Uses of Funds	<u>(4,673,787)</u>	<u>(6,673,784)</u>	<u>(4,575,000)</u>
Total Other Financing Sources (Uses)	(4,673,787)	(6,673,784)	(4,575,000)
Net Change in Fund Balance	9,462,983	6,413,504	4,181,104
Fund Balance			
Beginning	10,507,500	19,970,483	26,383,987
Ending Fund Balance			
Nonspendable	181,224	0	0
Restricted			
Salaries & Benefits	17,890,377	23,722,620	26,943,519
Technology/Construction	1,898,882	2,661,367	3,621,572
Total Ending Fund Balance	<u>\$19,970,483</u>	<u>\$26,383,987</u>	<u>\$30,565,091</u>

Terrebonne Parish School Board

1 Cent Sales Tax Fund (1996)

Fiscal Year 2023/2024

SUMMARY OF REVENUES AND EXPENDITURES BY TAX ALLOCATION

	83%	17%	Total
	Salaries & Benefits	Technology Construction & Buildings	
	<hr/>	<hr/>	<hr/>
Revenues			
Local -Sales Tax	\$23,526,690	\$4,814,700	\$28,341,390
-Interest	<u>580,000</u>	<u>0</u>	<u>580,000</u>
Total Revenues	24,106,690	4,814,700	28,921,390
Expenditures			
Salaries & Benefits	18,885,791	0	18,885,791
Technology	0	1,160,920	1,160,920
Capital & Construction	0	17,225	17,225
Debt Service	<u>0</u>	<u>101,350</u>	<u>101,350</u>
Total Expenditures	18,885,791	1,279,495	20,165,286
Other Financing Sources (Uses)			
Other Uses of Funds	<u>(2,000,000)</u>	<u>(2,575,000)</u>	<u>(4,575,000)</u>
Total Other Financing Sources (Uses)	(2,000,000)	(2,575,000)	(4,575,000)
 Net Change in Fund Balance	 3,220,899	 960,205	 4,181,104
 Beginning Fund Balance	 23,722,620	 2,661,367	 26,383,987
 Ending Fund Balance, Restricted	 <u>\$26,943,519</u>	 <u>\$3,621,572</u>	 <u>\$30,565,091</u>

Terrebonne Parish School Board
1 Cent Sales Tax Fund
Fiscal Year 2023/2024

	Actual Rev & Exp thru <u>April 2023</u>	Estimates Thru <u>June 2023</u>	Final Budget <u>2022/2023</u>	Budget <u>2023/2024</u>	% <u>Change</u>
Revenues					
Local Revenues	<u>\$22,478,577</u>	<u>\$6,092,813</u>	<u>\$28,571,390</u>	<u>\$28,921,390</u>	<u>1.23%</u>
Total Revenues	22,478,577	6,092,813	28,571,390	28,921,390	1.23%
Expenditures					
Regular Programs	3,654,177	2,057,132	5,711,309	7,407,447	29.70%
Special Education Programs	1,346,969	669,679	2,016,648	2,742,696	36.00%
Career & Technical Education	212,446	110,557	323,003	453,710	40.47%
Other Instructional Programs	236,580	117,233	353,813	501,658	41.79%
Special Programs	493,909	252,995	746,904	1,081,308	44.77%
Adult Education & Literacy Programs	30,561	15,263	45,824	61,550	34.32%
Pupil Support Services	628,122	340,382	968,504	1,364,108	40.85%
Instructional Support Services	575,335	280,291	855,626	1,219,854	42.57%
General Administration	154,625	58,733	213,358	217,259	1.83%
School Administration	552,278	257,058	809,336	1,128,327	39.41%
Business Services	111,459	22,147	133,606	221,167	65.54%
Maintenance of Plant	596,576	188,807	785,383	1,064,059	35.48%
Student Transportation Services	406,167	337,341	743,508	929,499	25.02%
Central Services	859,541	78,711	938,252	942,749	0.48%
Food Services Operations	470,511	252,519	723,030	728,545	0.76%
Debt Service	<u>135,504</u>	<u>(19,506)</u>	<u>115,998</u>	<u>101,350</u>	<u>(12.63%)</u>
Total Expenditures	10,464,760	5,019,342	15,484,102	20,165,286	30.23%
Other Financing Sources (Uses)					
Other Uses of Funds	<u>(2,473,808)</u>	<u>(4,199,976)</u>	<u>(6,673,784)</u>	<u>(4,575,000)</u>	<u>(31.45%)</u>
Total Other Financing Sources (Uses)	<u>(2,473,808)</u>	<u>(4,199,976)</u>	<u>(6,673,784)</u>	<u>(4,575,000)</u>	<u>(31.45%)</u>
Net Change in Fund Balance	9,540,009	(3,126,505)	6,413,504	4,181,104	(34.81%)
Beginning Fund Balance	<u>19,970,483</u>	<u>19,970,483</u>	<u>19,970,483</u>	<u>26,383,987</u>	<u>32.11%</u>
Ending Fund Balance, Restricted	<u>\$29,510,492</u>	<u>\$16,843,978</u>	<u>\$26,383,987</u>	<u>\$30,565,091</u>	<u>15.85%</u>

Terrebonne Parish School Board
1 Cent Sales Tax Fund Budget
Fiscal Year 2023/2024

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 2023/2024

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.
- Effective July 1, 2023, a 5% salary increase for all full-time school board employees by board action on April 4, 2023.

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 2023/2024

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
1100 - Regular Programs				
170-1105-611205-000-000-000-0000	Kindergarten Teacher	\$329,813	\$299,877	\$425,725
170-1110-611208-000-000-000-0000	Elementary Teacher (1-8)	2,803,510	2,703,568	3,685,259
170-1110-611224-000-000-000-0000	Elementary Computer Lab Teacher	152,035	149,772	212,927
170-1110-611248-000-000-000-0000	Instructional Interventionist	6,717	6,717	9,676
170-1110-612901-000-000-000-0000	Forecast Adjustment	0	(50,400)	(50,400)
170-1130-611231-000-000-000-0000	Secondary Teacher	966,074	977,917	1,351,274
170-1130-611234-000-000-000-0000	Secondary Computer Lab Teacher	13,045	13,073	18,462
170-1130-611501-000-000-000-0000	Paraprofessional	14,667	16,342	20,680
170-11xx-622500-000-000-000-0000	Medicare Part A Expense	62,001	56,948	78,995
170-11xx-623101-000-000-000-0000	Teachers' Retirement	1,049,852	991,599	1,330,083
170-11xx-623300-000-000-000-0000	LA School Empl Rtmt-LSERS	775	3,074	4,212
170-11xx-623903-000-000-000-0000	Optional Retirement Expense	1,813	3,576	4,988
170-11xx-623905-000-000-000-0000	LA State Empl Rtmt-LASERS	2,364	2,591	3,709
170-11xx-626001-000-000-000-0000	Workers' Compensation Insurance	17,105	16,483	22,857
1200 - Special Education				
170-1210-612901-000-000-000-0000	Forecast Adjustment	0	(23,100)	(23,100)
170-1211-611241-000-000-000-0000	Special Education Teacher	255,801	264,164	359,917
170-1211-611241-012-000-000-0000	Special Education Teacher-TAPPS	6,775	6,631	9,503
170-1211-611241-048-000-000-0000	Special Education Teacher-JJC	4,432	6,775	9,884
170-1211-611243-000-000-000-0000	Homebound Teacher	19,826	19,826	28,149
170-1211-611501-000-000-000-0000	Paraprofessional	359,991	464,141	606,176
170-1211-611501-012-000-000-0000	Paraprofessional-TAPPS	8,101	8,223	10,470
170-1212-611240-000-000-000-0000	Special Education Support Teacher	504,257	497,712	667,533
170-1212-611240-012-000-000-0000	Special Ed Support Teacher-TAPPS	6,631	6,775	9,855
170-1214-611242-000-000-000-0000	Adaptive Physical Education Teacher	61,043	39,110	62,893
170-1216-611245-000-000-000-0000	Early Steps Teacher	12,827	12,855	18,434
170-1216-611247-000-000-000-0000	Special Ed Non-Cat Preschool Teacher	122,784	106,407	148,926
170-1216-611505-000-000-000-0000	Special Ed Non-Cat Preschool Para	51,299	49,364	62,813
170-1220-611281-000-000-000-0000	Gifted Teacher	133,851	126,079	179,573
170-1220-611283-000-000-000-0000	Talented Teacher	23,501	20,548	40,911
170-12xx-622500-xxx-000-000-0000	Medicare Part A Expense	22,759	21,822	30,218
170-12xx-623101-xxx-000-000-0000	Teachers' Retirement	370,796	372,255	496,857
170-12xx-623300-000-000-000-0000	LA School Empl Rtmt-LSERS	5,778	4,586	6,378

Terrebonne Parish School Board
1 Cent Sales Tax Fund Budget
Salaries and Benefits - Program 000
Fiscal Year 2023/2024

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
170-12xx-623903-xxx-000-000-00-000-0000	Optional Retirement Expense	1,587	1,761	2,455
170-12xx-623905-xxx-000-000-00-000-0000	LA State Empl Rtmt-LASERS	2,352	4,077	5,855
170-12xx-626001-xxx-000-000-00-000-0000	Workers' Compensation Insurance	6,301	6,637	8,996
1300 - Career and Technical Education Programs				
170-1340-611235-000-000-000-00-000-0000	Family and Consumer Science Teacher	48,661	42,788	60,347
170-1360-611237-000-000-000-00-000-0000	Business and Administration Teacher	74,607	70,527	99,771
170-1370-611239-000-000-000-00-000-0000	Health Science Teacher	24,731	25,016	36,013
170-1390-611238-000-000-000-00-000-0000	Other Career and Technical Teacher	98,728	103,612	147,054
170-1390-611501-000-000-000-00-000-0000	Paraprofessional	12,284	12,299	15,623
170-13xx-622500-000-000-000-00-000-0000	Medicare Part A Expense	3,758	3,476	4,924
170-13xx-623101-000-000-000-00-000-0000	Teachers' Retirement	58,200	58,548	80,255
170-13xx-623300-000-000-000-00-000-0000	LA School Empl Rtmt-LSERS	1,727	1,666	2,353
170-13xx-623903-000-000-000-00-000-0000	Optional Retirement Expense	1,601	1,561	2,123
170-13xx-623905-000-000-000-00-000-0000	LA State Empl Rtmt-LASERS	2,439	2,495	3,812
170-13xx-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	1,036	1,015	1,435
1400 - Other Instructional Programs				
170-1410-611266-000-000-000-00-000-0000	Sec Instrumental/Vocal Teacher	76,978	75,286	106,757
170-1410-611267-000-000-000-00-000-0000	Elem Instrumental Music Teacher	66,603	68,261	96,468
170-1480-611262-012-000-000-00-000-0000	Alternative Program Teacher-TAPPS	68,382	66,687	98,500
170-1480-611262-048-000-000-00-000-0000	Alternative Program Teacher-JJC	13,227	10,218	16,928
170-1480-611264-000-000-000-00-000-0000	In-School Intervention Teacher	35,096	35,077	48,744
170-1480-611264-012-000-000-00-000-0000	In-School Intervention Teacher-TAPPS	5,518	5,570	7,630
170-1480-611501-000-000-000-00-000-0000	Paraprofessional	4,118	4,129	5,253
170-1480-611501-048-000-000-00-000-0000	Paraprofessional-JJC	2,845	4,069	5,136
170-1490-611272-000-000-000-00-000-0000	JAG Teacher	12,596	6,647	9,489
170-14xx-622500-xxx-000-000-00-000-0000	Medicare Part A Expense	4,140	3,851	5,515
170-14xx-623101-xxx-000-000-00-000-0000	Teachers' Retirement	70,460	68,413	95,157
170-14xx-626001-xxx-000-000-00-000-0000	Workers' Compensation Insurance	1,142	1,105	1,581
1500 - Special Programs				
170-1510-611205-000-000-000-00-000-0000	Kindergarten Teacher	10,491	18,215	25,587
170-1510-611208-000-000-000-00-000-0000	Elementary Teacher (1-8)	53,731	50,631	74,781
170-1510-611248-000-000-000-00-000-0000	Instructional Interventionist	2,529	6,631	0

Terrebonne Parish School Board
1 Cent Sales Tax Fund Budget
Salaries and Benefits - Program 000
Fiscal Year 2023/2024

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
170-1510-611501-000-000-000-000-0000	Paraprofessional	75,020	77,501	93,479
170-1520-611255-000-000-000-000-0000	EL Teacher	33,171	33,227	47,532
170-1520-611257-000-000-000-000-0000	EL Interpreter	17,047	0	0
170-1520-611501-000-000-000-000-0000	Paraprofessional	15,320	12,185	20,434
170-1530-611271-000-000-000-000-0000	Pre-Kindergarten Teacher	253,236	244,534	385,192
170-1530-611501-000-000-000-000-0000	Paraprofessional	159,288	155,258	223,543
170-15xx-622500-000-000-000-000-0000	Medicare Part A Expense	8,881	7,935	11,745
170-15xx-623101-000-000-000-000-0000	Teachers' Retirement	145,482	138,396	195,534
170-15xx-623905-000-000-000-000-0000	LA State Empl Rtmt-LASERS	1,637	0	0
170-15xx-626001-000-000-000-000-0000	Workers' Compensation Insurance	2,482	2,391	3,481
1600 - Adult Education and Literacy Programs				
170-1600-611284-000-000-000-000-0000	Adult Education Teacher	19,790	19,769	28,024
170-1600-611501-000-000-000-000-0000	Paraprofessional	16,420	16,428	20,865
170-1600-622500-000-000-000-000-0000	Medicare Part A	525	506	687
170-1600-623101-000-000-000-000-0000	Teachers' Retirement	9,125	8,976	11,780
170-1600-626001-000-000-000-000-0000	Workers' Compensation Insurance	145	145	194
2100 - Support Services				
170-2111-611401-000-000-000-000-0000	Clerical/Secretarial	9,031	8,964	12,146
170-2122-611305-000-000-000-000-0000	Guidance Counselor	248,186	259,511	362,968
170-2122-611327-000-000-000-000-0000	Behavior Interventionist	12,926	0	0
170-2122-611409-000-000-000-000-0000	Guidance Secretary	25,156	25,228	32,488
170-2134-611841-000-000-000-000-0000	Health Nurse	37,269	41,580	53,711
170-2140-611401-000-000-000-000-0000	Clerical/Secretarial	8,533	8,488	11,441
170-2140-611425-000-000-000-000-0000	Microfilm Clerk	3,666	4,319	5,636
170-2142-611325-000-000-000-000-0000	Psychologist	74,093	83,672	107,351
170-2145-611331-000-000-000-000-0000	Educational Diagnostician	53,373	52,302	77,232
170-2145-611339-000-000-000-000-0000	Pupil Appraisal Coordinator	7,075	7,075	10,024
170-2149-611323-000-000-000-000-0000	Social Worker	29,412	27,374	39,559
170-2149-611323-012-000-000-000-0000	Social Worker-TAPPS	6,807	6,845	9,724
170-2149-611324-000-000-000-000-0000	Applied Behavior Specialist	4,011	0	0
170-2152-611301-000-000-000-000-0000	Speech Therapist/Pathologist	91,660	94,023	143,528
170-2152-611303-000-000-000-000-0000	Speech Therapist Assistant	57,540	51,649	73,508
170-2152-611329-000-000-000-000-0000	Qualified Exam/Speech Pathologist	25,688	26,571	38,806

Terrebonne Parish School Board
1 Cent Sales Tax Fund Budget
Salaries and Benefits - Program 000
Fiscal Year 2023/2024

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
170-2152-611338-000-000-000-00-000-0000	Speech Therapy Coordinator	6,885	6,885	9,929
170-2153-611337-000-000-000-00-000-0000	Audiologist	7,013	7,013	10,096
170-2154-611903-000-000-000-00-000-0000	Special Education Interpreter	6,849	8,312	10,698
170-2161-611321-000-000-000-00-000-0000	Occupational Therapist	12,465	13,560	27,824
170-2170-611335-000-000-000-00-000-0000	Assistive Technologist	6,597	6,597	9,369
170-2180-611371-000-000-000-00-000-0000	Project Itinerant Liaison	6,109	6,152	8,820
170-2180-611509-000-000-000-00-000-0000	Migrant Advocate	4,129	4,129	5,326
170-2180-611821-000-000-000-00-000-0000	Migrant Recruiter	6,733	6,733	9,562
170-2180-611822-000-000-000-00-000-0000	Support Service Coordinator	5,356	0	0
170-2190-611355-000-000-000-00-000-0000	Instructional Technology Specialist	4,930	0	0
170-2190-611902-000-000-000-00-000-0000	Foreign Language Interpreter	0	16,695	23,877
170-21xx-622500-xxx-000-000-00-000-0000	Medicare Part A Expense	11,050	10,538	15,121
170-21xx-623101-xxx-000-000-00-000-0000	Teachers' Retirement	177,140	179,711	250,195
170-21xx-623905-000-000-000-00-000-0000	LA State Empl Rtmt-LASERS	2,687	718	0
170-21xx-626001-xxx-000-000-00-000-0000	Workers' Compensation Insurance	3,023	3,040	4,349
2200 - Instructional Staff Services				
170-2211-611362-000-000-000-00-000-0000	Administrative Intern	0	0	9,727
170-2211-611401-000-000-000-00-000-0000	Clerical/Secretarial	9,340	8,964	12,046
170-2212-611363-000-000-000-00-000-0000	Special Area Coordinator	14,073	14,089	20,021
170-2212-611373-000-000-000-00-000-0000	Special Area Facilitator	47,316	46,955	68,342
170-2212-611401-000-000-000-00-000-0000	Clerical/Secretarial	12,415	12,817	17,362
170-2214-611349-000-000-000-00-000-0000	Reading Consultant	6,950	6,950	10,059
170-2214-611362-000-000-000-00-000-0000	Administrative Intern	5,977	5,122	0
170-2214-611363-000-000-000-00-000-0000	Special Area Coordinator	6,807	6,845	9,725
170-2214-611367-000-000-000-00-000-0000	Staff Development Coordinator	7,234	7,172	10,123
170-2214-611369-000-000-000-00-000-0000	Early Childhood Coordinator	13,451	13,452	19,327
170-2214-611401-000-000-000-00-000-0000	Clerical/Secretarial	25,866	25,470	48,626
170-2214-611822-000-000-000-00-000-0000	Support Service Coordinator	6,688	6,788	9,662
170-2216-611363-000-000-000-00-000-0000	Special Area Coordinator	7,591	7,591	10,701
170-2220-611342-000-000-000-00-000-0000	Literacy Content Leader	22,583	15,837	0
170-2220-611344-000-000-000-00-000-0000	Intervention Content Leader	168,881	178,866	266,363
170-2220-611347-000-000-000-00-000-0000	Curriculum Specialist	28,241	27,233	50,187
170-2220-611348-000-000-000-00-000-0000	ELA Content Leader	6,597	13,162	18,667
170-2220-611350-000-000-000-00-000-0000	Math Content Leader	4,291	6,717	9,650

Terrebonne Parish School Board
1 Cent Sales Tax Fund Budget
Salaries and Benefits - Program 000
Fiscal Year 2023/2024

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
170-2220-611352-000-000-000-000-0000	STEM Coordinator	6,845	6,845	0
170-2220-611353-000-000-000-000-0000	Master Teacher	31,480	35,579	56,493
170-2220-611354-000-000-000-000-0000	Lead Teacher	25,020	13,210	9,311
170-2220-611357-000-000-000-000-0000	Instructional Coach	6,043	6,484	9,209
170-2252-611287-000-000-000-000-0000	Elementary Librarian	144,032	143,993	208,516
170-2252-611288-000-000-000-000-0000	Secondary Librarian	39,800	39,838	57,062
170-2259-611423-000-000-000-000-0000	Media Center Clerk	4,419	4,404	5,842
170-2290-611361-000-000-000-000-0000	Education Technology Facilitator	7,142	7,124	9,967
170-2290-611363-000-000-000-000-0000	Special Area Coordinator	7,438	6,733	9,515
170-2290-611377-000-000-000-000-0000	Federal Programs Grant Liaison	6,869	6,869	9,783
170-22xx-622500-000-000-000-000-0000	Medicare Part A Expense	9,662	8,907	13,182
170-22xx-623101-000-000-000-000-0000	Teachers' Retirement	154,040	149,667	217,088
170-22xx-623903-000-000-000-000-0000	Optional Retirement Expense	1,648	0	0
170-22xx-626001-000-000-000-000-0000	Workers' Compensation Insurance	2,694	2,643	3,898
2300 - General Administration				
170-2310-631438-000-000-000-000-0000	Sales Tax Collection Fee	129,765	132,000	132,000
170-2310-633310-000-000-000-000-0000	Financial Audit Fees	7,014	5,300	5,300
170-2310-634058-000-000-000-000-0000	Cash Management Fees	(975)	5,000	5,000
170-2312-611429-000-000-000-000-0000	Receptionist/Switchboard Operator	8,413	7,871	11,644
170-2312-611431-000-000-000-000-0000	Executive Assistant	6,707	6,631	9,503
170-2321-611421-000-000-000-000-0000	Executive Secretary	3,990	5,071	7,245
170-2324-611417-000-000-000-000-0000	Assistant Superintendent Secretary	4,647	0	0
170-2324-611418-000-000-000-000-0000	Chief Academic Officer Secretary	0	4,634	6,327
170-23xx-622500-000-000-000-000-0000	Medicare Part A Expense	249	237	343
170-23xx-623101-000-000-000-000-0000	Teachers' Retirement	5,987	6,001	8,434
170-23xx-626001-000-000-000-000-0000	Workers' Compensation Insurance	95	98	138
2400 - School Administration				
170-2410-611141-000-000-000-000-0000	Principal	230,671	219,126	314,449
170-2410-611141-012-000-000-000-0000	Principal-TAPPS	7,253	7,253	10,297
170-2410-611405-000-000-000-000-0000	School Clerical 12 Months	21,861	21,920	28,944
170-2410-611407-000-000-000-000-0000	School Clerical Non-12 Months	146,086	143,480	185,738
170-2410-611407-012-000-000-000-0000	School Clerical Non-12 Months-TAPPS	4,276	4,276	5,650
170-2420-611142-000-000-000-000-0000	Assistant Principal	244,987	249,497	358,285

Terrebonne Parish School Board
1 Cent Sales Tax Fund Budget
Salaries and Benefits - Program 000
Fiscal Year 2023/2024

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
170-24xx-622500-xxx-000-000-000-0000	Medicare Part A Expense	9,505	8,733	12,399
170-24xx-623101-xxx-000-000-000-0000	Teachers' Retirement	154,434	150,289	206,555
170-24xx-626001-xxx-000-000-000-0000	Workers' Compensation Insurance	2,621	2,562	3,610
2500 - Business Services				
170-2511-611133-000-000-000-000-0000	Lead Accountant	0	2,625	8,926
170-2511-611401-000-000-000-000-0000	Administrative Assistant to CFO	4,647	4,634	6,344
170-2514-611803-000-000-000-000-0000	Payroll Manager	6,707	6,631	9,503
170-2514-611805-000-000-000-000-0000	Accountant	13,103	13,162	18,567
170-2515-611413-000-000-000-000-0000	Accounting Clerk	8,979	8,887	12,014
170-2515-611805-000-000-000-000-0000	Accountant	32,050	26,542	35,895
170-2520-611124-000-000-000-000-0000	Purchasing Agent	6,459	6,430	9,005
170-2530-611151-000-000-000-000-0000	Warehouse Manager	5,112	4,243	7,589
170-2530-611153-000-000-000-000-0000	Assistant Warehouse Manager	3,915	4,739	6,501
170-2530-611607-000-000-000-000-0000	Warehouse Clerk	8,857	8,827	11,661
170-2530-611609-000-000-000-000-0000	Receiving/Inventory Clerk	0	0	5,748
170-2530-611631-000-000-000-000-0000	Driver/General Laborer	4,976	4,383	5,766
170-2540-611401-000-000-000-000-0000	Clerical/Secretarial	4,368	4,366	5,733
170-2590-611401-000-000-000-000-0000	Clerical/Secretarial	4,415	4,404	5,829
170-2590-611422-000-000-000-000-0000	Employee Benefits Coordinator	5,119	5,101	7,541
170-25xx-622500-000-000-000-000-0000	Medicare Part A Expense	1,480	1,300	2,024
170-25xx-623101-000-000-000-000-0000	Teachers' Retirement	20,882	20,530	28,832
170-25xx-623300-000-000-000-000-0000	LA School Empl Rtmt-LSERS	6,560	5,292	10,284
170-25xx-626001-000-000-000-000-0000	Workers' Compensation Insurance	1,098	1,110	1,705
2600 - Operations and Maintenance of Plant Services				
170-2610-611131-000-000-000-000-0000	Supervisor of Plant Operations	7,573	7,245	10,117
170-2610-611132-000-000-000-000-0000	Building Maintenance Manager	0	3,500	10,882
170-2610-611401-000-000-000-000-0000	Clerical/Secretarial	8,907	9,994	10,206
170-2610-611420-000-000-000-000-0000	Maintenance Office Coordinator	0	2,297	6,320
170-2620-611611-000-000-000-000-0000	General Maintenance Helper	23,461	24,090	35,412
170-2620-611621-000-000-000-000-0000	Non-12 Month Custodian	7,499	8,168	10,362
170-2620-611623-000-000-000-000-0000	Building Manager and Custodian	418,884	452,497	597,288
170-2620-611623-012-000-000-000-0000	Building Manager and Custodian-TAPPS	4,325	4,309	5,658
170-2620-611701-000-000-000-000-0000	General Maintenance Leaderman	1,690	0	0

Terrebonne Parish School Board
1 Cent Sales Tax Fund Budget
Salaries and Benefits - Program 000
Fiscal Year 2023/2024

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
170-2620-611705-000-000-000-000-0000	Carpenter	23,286	28,438	39,180
170-2620-611707-000-000-000-000-0000	Roofer	9,378	9,348	13,143
170-2620-611709-000-000-000-000-0000	Mason	2,866	0	0
170-2620-611711-000-000-000-000-0000	Plumber	4,875	9,807	14,050
170-2620-611713-000-000-000-000-0000	HVAC Technician	9,374	4,849	6,889
170-2620-611714-000-000-000-000-0000	Chiller Mechanic	0	12,946	20,872
170-2620-611715-000-000-000-000-0000	Preventative Maintenance Technician	0	10,598	13,258
170-2620-611717-000-000-000-000-0000	Electrician	7,455	9,655	14,030
170-2620-612901-000-000-000-000-0000	Forecast Adjustment	0	(17,850)	(17,850)
170-26xx-622500-xxx-000-000-000-0000	Medicare Part A Expense	7,685	8,029	11,312
170-26xx-623101-000-000-000-000-0000	Teachers' Retirement	2,332	2,976	4,219
170-26xx-623300-xxx-000-000-000-0000	LA School Empl Rtmt-LSERS	139,773	143,016	198,925
170-26xx-626001-xxx-000-000-000-0000	Workers' Compensation Insurance	17,005	18,621	25,886
2700 - Student Transportation Services				
170-2710-611401-000-000-000-000-0000	Clerical/Secretarial	4,419	4,404	5,835
170-2710-611703-000-000-000-000-0000	Facilitator Fleet Operations	2,654	4,537	6,105
170-2710-611704-000-000-000-000-0000	Fleet Operations Dispatcher	4,831	2,912	6,690
170-2710-611721-000-000-000-000-0000	Fleet Operations Coordinator	4,687	4,630	4,675
170-2721-611633-000-000-000-000-0000	Transportation Driver	60,137	66,115	108,876
170-2721-611635-000-000-000-000-0000	Regular Education Bus Driver	271,809	358,911	406,807
170-2721-612901-000-000-000-000-0000	Forecast Adjustment	0	(13,650)	(13,650)
170-2731-611637-000-000-000-000-0000	Special Education Bus Driver	43,525	55,335	77,216
170-2732-611541-000-000-000-000-0000	Special Education Bus Attendant	67,897	70,877	86,768
170-27xx-622500-000-000-000-000-0000	Medicare Part A Expense	6,676	7,614	9,732
170-27xx-623300-000-000-000-000-0000	LA School Empl Rtmt-LSERS	130,468	149,599	190,613
170-27xx-623905-000-000-000-000-0000	LA State Empl Rtmt-LASERS	1,209	1,233	1,681
170-27xx-626001-000-000-000-000-0000	Workers' Compensation Insurance	22,475	26,991	34,451
2800 - Central Services				
170-2821-611823-000-000-000-000-0000	Public Information Officer	7,057	9,873	9,706
170-2833-611401-000-000-000-000-0000	Clerical/Secretarial	0	4,240	5,920
170-2833-611410-000-000-000-000-0000	Human Resource Clerk	17,849	17,397	23,375
170-2833-611412-000-000-000-000-0000	Position Control Specialist	4,726	4,554	6,726
170-2843-611813-000-000-000-000-0000	Data Processing Programmer	13,119	13,098	18,435

Terrebonne Parish School Board
1 Cent Sales Tax Fund Budget
Salaries and Benefits - Program 000
Fiscal Year 2023/2024

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
170-2844-611810-000-000-000-000-0000	Student Data Coordinator	1,671	7,080	9,885
170-2845-611136-000-000-000-000-0000	Network System Administrator	7,351	3,631	0
170-2845-611137-000-000-000-000-0000	Assistant Network System Admin	0	3,155	9,897
170-2845-611401-000-000-000-000-0000	Clerical/Secretarial	4,504	4,444	6,007
170-2845-611809-000-000-000-000-0000	Network System Engineer	6,599	6,597	9,311
170-2845-611811-000-000-000-000-0000	Technical Support Specialist	20,023	22,832	38,128
170-28xx-622500-000-000-000-000-0000	Medicare Part A Expense	1,203	1,240	1,917
170-28xx-623101-000-000-000-000-0000	Teachers' Retirement	20,891	20,855	31,490
170-28xx-626001-000-000-000-000-0000	Workers' Compensation Insurance	332	356	552
3000 - Operation of Non-Instructional Services				
170-3111-611401-000-000-000-000-0000	Clerical/Secretarial	4,528	4,482	6,088
170-3111-611413-000-000-000-000-0000	Accounting Clerk	4,454	4,444	5,920
170-3111-611813-000-000-000-000-0000	Data Processing Programmer	6,810	2,129	0
170-3111-611839-000-000-000-000-0000	Nutritionist	0	4,795	8,040
170-3112-611155-000-000-000-000-0000	Ambulatory CNP Manager	8,506	8,942	8,972
170-3120-611604-000-000-000-000-0000	Cafeteria Technician	368,156	367,435	368,164
170-3120-611631-000-000-000-000-0000	Driver/General Laborer	8,679	10,979	11,447
170-3121-611156-000-000-000-000-0000	Cafeteria Manager	80,305	72,608	68,293
170-3122-611157-000-000-000-000-0000	Assistant Cafeteria Manager	26,401	28,833	28,836
170-3122-611158-000-000-000-000-0000	Satellite School Facilitator	45,936	56,637	60,901
170-31xx-622500-000-000-000-000-0000	Medicare Part A Expense	7,920	7,370	7,630
170-31xx-623101-000-000-000-000-0000	Teachers' Retirement	132,518	130,790	129,834
170-31xx-623103-000-000-000-000-0000	Teachers' Retirement-Plan A	2,042	2,010	2,010
170-31xx-623300-000-000-000-000-0000	LA School Empl Rtmt-LSERS	3,654	3,811	4,278
170-31xx-626001-000-000-000-000-0000	Workers' Compensation Insurance	17,872	17,765	18,132
5000 - Debt Service and Other Uses of Funds				
170-5200-693238-000-000-000-000-0000	Support Transfer to Group Insurance	2,000,000	2,000,000	2,000,000
170-5200-693242-000-000-000-000-0000	Support Transfer to General Fund	0	2,000,000	0
	Total Salaries and Benefits	\$15,977,059	\$17,924,447	\$20,885,791

Terrebonne Parish School Board
1 Cent Sales Tax Fund Budget
Technology - Program 030
Fiscal Year 2023/2024

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
1100 - Regular Programs				
170-1100-643018-000-030-000-00-000-0000	Equipment Repair Service	\$43,687	\$50,000	\$60,000
170-1100-653015-000-030-000-00-000-0000	Data Circuits	62,956	29,000	29,000
170-1100-653025-000-030-000-00-000-0000	Internet Services	25,463	5,454	45,000
170-1100-653038-000-030-000-00-000-0000	Web Based Access License	73,593	111,000	30,000
170-1100-661510-000-030-000-00-000-0000	Technology Related Supplies	118,797	40,000	25,000
170-1100-673410-000-030-000-00-000-0000	Equipment-Technology Hardware	53,058	284,718	100,000
1410 - Co-Curricular Activities				
170-1410-653038-000-030-000-00-000-0000	Web Based Access License	4,467	4,500	4,500
2130 - Health Services				
170-2130-653038-000-030-000-00-000-0000	Web Based Access License	0	50	50
170-2130-661510-000-030-000-00-000-0000	Technology Related Supplies	253	770	770
2211 - Regular Programs-Elementary & Secondary				
170-2211-634014-000-030-000-00-000-0000	Off-Site Software Hosting Services	58,875	0	0
170-2211-661510-000-030-000-00-000-0000	Technology Related Supplies	3,196	1,400	1,500
2220 - Instruction & Curriculum Development Services				
170-2220-661510-000-030-000-00-000-0000	Technology Related Supplies	4,365	4,000	4,000
2231 - Instructional Staff Training-Regular Education				
170-2231-632012-000-030-000-00-000-0000	Consultant Services	0	10,000	10,000
170-2231-634004-000-030-000-00-000-0000	Installation/Support Fees	0	800	800
170-2231-634005-000-030-000-00-000-0000	Technical Training Services	20,210	0	0
170-2231-643018-000-030-000-00-000-0000	Equipment Repair Service	0	100	100
170-2231-661510-000-030-000-00-000-0000	Technology Related Supplies	36,585	2,800	2,800
2290 - Other Instructional Staff Services				
170-2290-653038-000-030-000-00-000-0000	Web Based Access License	0	200	200
2310 - Board of Education Services				
170-2310-631438-000-030-000-00-000-0000	Sales Tax Collection Fee	13,289	12,600	14,000
170-2310-633310-000-030-000-00-000-0000	Financial Audit Fees	718	0	0

Terrebonne Parish School Board
1 Cent Sales Tax Fund Budget
Technology - Program 030
Fiscal Year 2023/2024

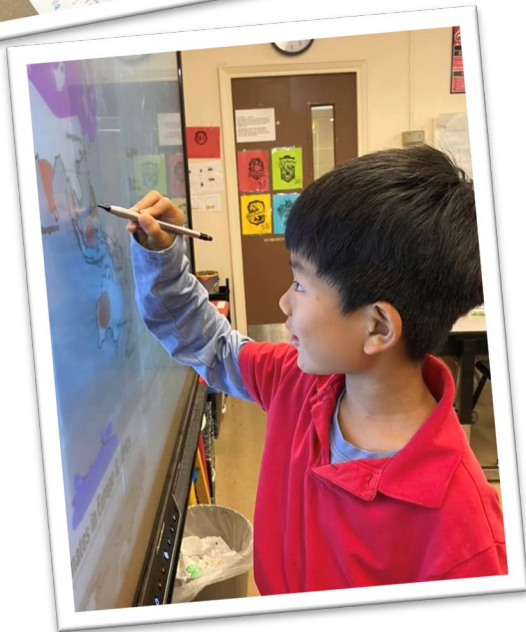
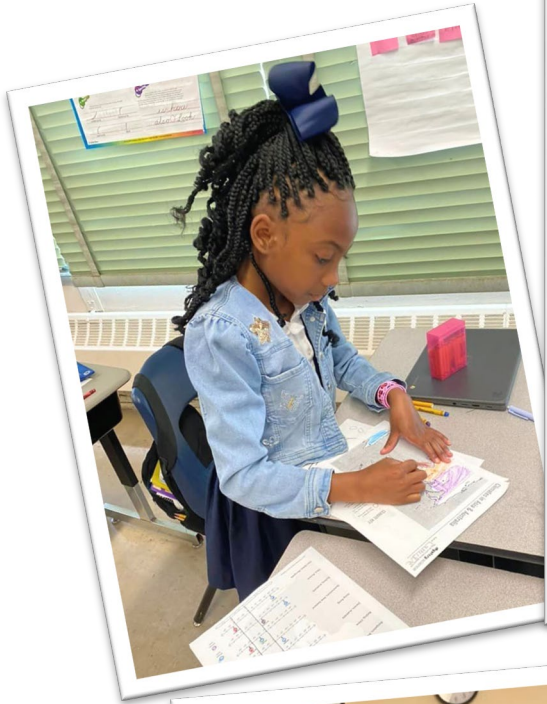
Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
170-2310-661068-000-030-000-00-000-0000	Security Supplies	0	100	100
170-2310-661510-000-030-000-00-000-0000	Technology Related Supplies	0	1,500	0
2321 - Office of Superintendent Services				
170-2321-634004-000-030-000-00-000-0000	Installation/Support Fees	0	795	0
170-2321-661510-000-030-000-00-000-0000	Technology Related Supplies	1,099	3,100	0
2324 - Office of Chief Academic Officer				
170-2324-634004-000-030-000-00-000-0000	Installation/Support Fees	0	795	0
170-2324-661510-000-030-000-00-000-0000	Technology Related Supplies	4,438	4,400	0
2400 - School Administration				
170-2400-634019-000-030-000-00-000-0000	Application Software Maintenance	2,250	2,200	2,400
170-2400-661510-000-030-000-00-000-0000	Technology Related Supplies	29,940	0	0
2500 - Business Services				
170-2510-661510-000-030-000-00-000-0000	Technology Related Supplies	0	200	100
2520 - Purchasing Services				
170-2520-653038-000-030-000-00-000-0000	Web Based Access License	21,500	0	0
170-2520-661510-000-030-000-00-000-0000	Technology Related Supplies	1,615	200	100
2530 - Warehouse				
170-2530-653038-000-030-000-00-000-0000	Web Based Access License	0	0	21,500
2590 - Other Business Services				
170-2590-661510-000-030-000-00-000-0000	Technology Related Supplies	223	0	0
2600 - Operations and Maintenance of Plant Services				
170-2620-653038-000-030-000-00-000-0000	Web Based Access License	0	32,850	21,900
170-2660-653038-000-030-000-00-000-0000	Web Based Access License	0	0	12,000
2710 - Supervision-Student Transportation				
170-2710-653038-000-030-000-00-000-0000	Web Based Access License	0	3,600	3,600
170-2710-661510-000-030-000-00-000-0000	Technology Related Supplies	0	400	100

TERREBONNE

Parish School District

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½ Cent Sales Tax Fund



**Terrebonne Parish School Board
1/2 Cent Sales Tax Fund (2014)
Fiscal Year 2023/2024**

	2023/2024 Original Budget
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Revenues	
Local - Sales Tax	\$14,312,800
- Interest	<u>550,000</u>
Total Revenues	14,862,800
Expenditures	
Salaries	6,520,000
Employee Benefits	1,703,375
Purchased Services	<u>67,950</u>
Total Expenditures	8,291,325
 Net Change in Fund Balance	 6,571,475
Fund Balance	
Beginning Fund Balance	14,865,080
 Ending Fund Balance	
Restricted, Salaries & Benefits	<u>\$21,436,555</u>

**Terrebonne Parish School Board
1/2 Cent Sales Tax Fund (2014)
Fiscal Year 2023/2024**

	2023/2024 Original Budget
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Revenues	
Local - Sales Tax	\$14,312,800
- Interest	<u>550,000</u>
Total Revenues	14,862,800
 Expenditures	
Instructional	5,321,496
Instructional Support Services	2,612,503
Operation of Non-Instructional Services	<u>357,326</u>
Total Expenditures	8,291,325
 Net Change in Fund Balance	 6,571,475
 Fund Balance	
Beginning Fund Balance	14,865,080
 Ending Fund Balance	
Restricted, Salaries & Benefits	<u>\$21,436,555</u>

**Terrebonne Parish School Board
1/2 Cent Sales Tax Fund (2014)
Fiscal Year 2023/2024**

	Actual	Revised	Original
	<u>2021/2022</u>	<u>2022/2023</u>	<u>2023/2024</u>
Revenues			
Local - Sales Tax	\$14,912,101	\$14,312,800	\$14,312,800
- Interest	<u>38,914</u>	<u>390,000</u>	<u>550,000</u>
Total Revenues	14,951,015	14,702,800	14,862,800
Expenditures			
Salaries	6,641,896	11,641,925	6,520,000
Employee Benefits	1,784,077	3,062,628	1,703,375
Purchased Services	<u>82,372</u>	<u>83,127</u>	<u>67,950</u>
Total Expenditures	8,508,345	14,787,680	8,291,325
Net Change in Fund Balance	6,442,670	(84,880)	6,571,475
Fund Balance			
Beginning Fund Balance	8,507,290	14,949,960	14,865,080
Ending Fund Balance			
Restricted, Salaries & Benefits	<u>\$14,949,960</u>	<u>\$14,865,080</u>	<u>\$21,436,555</u>

Terrebonne Parish School Board
1/2 Cent Sales Tax Fund (2014)
Fiscal Year 2023/2024

	Actual Rev & Exp thru <u>April 2023</u>	Estimates Thru <u>June 2023</u>	Final Budget <u>2022/2023</u>	Budget <u>2023/2024</u>	% <u>Change</u>
Revenues					
Local Revenues	\$11,181,115	\$3,521,685	\$14,702,800	\$14,862,800	1.09%
Total Revenues	11,181,115	3,521,685	14,702,800	14,862,800	1.09%
Expenditures					
Regular Programs	3,455,611	2,383,992	5,839,603	3,232,374	(44.65%)
Special Education Programs	1,236,705	846,223	2,082,928	1,177,635	(43.46%)
Career & Technical Education	211,468	148,042	359,510	199,802	(44.42%)
Other Instructional Programs	238,011	166,553	404,564	226,613	(43.99%)
Special Programs	459,665	321,457	781,122	459,891	(41.12%)
Adult Education & Literacy Programs	29,584	14,780	44,364	25,181	(43.24%)
Pupil Support Services	671,756	490,880	1,162,636	593,895	(48.92%)
Instructional Support Services	577,799	390,606	968,405	528,416	(45.43%)
General Administration	88,069	32,343	120,412	87,098	(27.67%)
School Administration	488,341	332,680	821,021	441,251	(46.26%)
Business Services	112,783	53,370	166,153	91,373	(45.01%)
Maintenance of Plant	387,807	205,579	593,386	353,144	(40.49%)
Student Transportation Services	363,270	346,207	709,477	429,680	(39.44%)
Central Services	101,538	49,304	150,842	87,646	(41.90%)
Food Services Operations	<u>346,746</u>	<u>236,511</u>	<u>583,257</u>	<u>357,326</u>	<u>(38.74%)</u>
Total Expenditures	8,769,153	6,018,527	14,787,680	8,291,325	(43.93%)
Net Change in Fund Balance	2,411,962	(2,496,842)	(84,880)	6,571,475	(7842.08%)
Beginning Fund Balance	<u>14,949,960</u>	<u>14,949,960</u>	<u>14,949,960</u>	<u>14,865,080</u>	<u>(0.57%)</u>
Ending Fund Balance, Restricted	<u>\$17,361,922</u>	<u>\$12,453,118</u>	<u>\$14,865,080</u>	<u>\$21,436,555</u>	<u>44.21%</u>

Terrebonne Parish School Board
1/2 Cent Sales Tax Fund Budget
Fiscal Year 2023/2024

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 2023/2024

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
1100 - Regular Programs				
180-1105-611205-000-000-000-000-0000	Kindergarten Teacher	\$211,532	\$338,902	\$192,000
180-1110-611208-000-000-000-000-0000	Elementary Teacher (1-8)	1,810,601	3,045,800	1,684,000
180-1110-611224-000-000-000-000-0000	Elementary Computer Lab Teacher	92,236	167,804	92,000
180-1110-611248-000-000-000-000-0000	Instructional Interventionist	4,000	7,518	4,000
180-1110-612901-000-000-000-000-0000	Forecast Adjustment	0	(30,720)	(30,720)
180-1130-611231-000-000-000-000-0000	Secondary Teacher	620,854	1,071,064	616,000
180-1130-611234-000-000-000-000-0000	Secondary Computer Lab Teacher	8,000	14,364	8,000
180-1130-611501-000-000-000-000-0000	Paraprofessional	7,117	13,142	8,000
180-11xx-622500-000-000-000-000-0000	Medicare Part A Expense	39,836	65,584	36,044
180-11xx-623101-000-000-000-000-0000	Teachers' Retirement	676,036	1,117,197	606,689
180-11xx-623300-000-000-000-000-0000	LA School Empl Rtmt-LSERS	517	3,572	2,208
180-11xx-623903-000-000-000-000-0000	Optional Retirement Expense	1,102	3,978	2,112
180-11xx-623905-000-000-000-000-0000	LA State Empl Rtmt-LASERS	1,586	2,831	1,652
180-11xx-626001-000-000-000-000-0000	Workers' Compensation Insurance	10,963	18,567	10,389
1200 - Special Education				
180-1210-611501-000-000-000-000-0000	Paraprofessional	0	1,226	0
180-1210-612901-000-000-000-000-0000	Forecast Adjustment	0	(14,080)	(14,080)
180-1211-611241-000-000-000-000-0000	Special Education Teacher	165,624	292,904	160,000
180-1211-611241-012-000-000-000-0000	Special Education Teacher-TAPPS	4,000	7,446	4,000
180-1211-611241-048-000-000-000-0000	Special Education Teacher-JJC	2,616	7,600	4,000
180-1211-611243-000-000-000-000-0000	Homebound Teacher	12,001	21,930	12,000
180-1211-611501-000-000-000-000-0000	Paraprofessional	176,024	379,408	234,000
180-1211-611501-012-000-000-000-0000	Paraprofessional-TAPPS	3,945	6,644	4,000
180-1212-611240-000-000-000-000-0000	Special Education Support Teacher	322,804	561,114	304,000
180-1212-611240-012-000-000-000-0000	Special Ed Support Teacher-TAPPS	4,000	7,600	4,000
180-1214-611242-000-000-000-000-0000	Adaptive Physical Education Teacher	52,649	42,974	28,000
180-1216-611245-000-000-000-000-0000	Early Steps Teacher	8,000	14,562	8,000
180-1216-611247-000-000-000-000-0000	Special Ed Non-Cat Preschool Teacher	79,716	123,942	68,000
180-1216-611505-000-000-000-000-0000	Special Ed Non-Cat Preschool Para	25,009	39,918	24,000
180-1220-611281-000-000-000-000-0000	Gifted Teacher	84,317	142,555	80,000
180-1220-611283-000-000-000-000-0000	Talented Teacher	16,069	24,650	20,000
180-12xx-622500-xxx-000-000-000-0000	Medicare Part A Expense	13,865	23,084	13,065
180-12xx-623101-xxx-000-000-000-0000	Teachers' Retirement	225,865	381,762	214,490

Terrebonne Parish School Board
1/2 Cent Sales Tax Fund Budget
Salaries and Benefits
Fiscal Year 2023/2024

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
180-12xx-623300-xxx-000-000-00-000-0000	LA School Empl Rtmt-LSERS	3,604	4,855	2,760
180-12xx-623903-xxx-000-000-00-000-0000	Optional Retirement Expense	1,047	1,954	1,056
180-12xx-623905-xxx-000-000-00-000-0000	LA State Empl Rtmt-LASERS	1,586	4,154	2,478
180-12xx-626001-xxx-000-000-00-000-0000	Workers' Compensation Insurance	3,831	6,726	3,866
1300 - Career and Technical Education Programs				
180-1340-611235-000-000-000-00-000-0000	Family and Consumer Science Teacher	31,721	48,714	28,000
180-1360-611237-000-000-000-00-000-0000	Business and Administration Teacher	47,096	78,588	44,000
180-1370-611239-000-000-000-00-000-0000	Health Science Teacher	15,852	28,788	16,000
180-1390-611238-000-000-000-00-000-0000	Other Career and Technical Teacher	61,241	116,838	64,000
180-1390-611501-000-000-000-00-000-0000	Paraprofessional	6,000	9,892	6,000
180-13xx-622500-000-000-000-00-000-0000	Medicare Part A Expense	2,348	3,976	2,172
180-13xx-623101-000-000-000-00-000-0000	Teachers' Retirement	36,276	64,915	35,186
180-13xx-623300-000-000-000-00-000-0000	LA School Empl Rtmt-LSERS	1,148	1,942	1,104
180-13xx-623903-000-000-000-00-000-0000	Optional Retirement Expense	1,108	1,812	1,056
180-13xx-623905-000-000-000-00-000-0000	LA State Empl Rtmt-LASERS	1,586	2,914	1,652
180-13xx-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	647	1,131	632
1400 - Other Instructional Programs				
180-1410-611266-000-000-000-00-000-0000	Secondary Instrumental/Vocal Teacher	48,698	87,234	48,000
180-1410-611267-000-000-000-00-000-0000	Elementary Instrumental Music Teacher	43,328	78,524	44,000
180-1480-611262-012-000-000-00-000-0000	Alternative Program Teacher-TAPPS	43,438	78,992	44,000
180-1480-611262-048-000-000-00-000-0000	Alternative Program Teacher-JJC	7,967	14,800	8,000
180-1480-611264-000-000-000-00-000-0000	In-School Intervention Teacher	23,549	40,322	24,000
180-1480-611264-012-000-000-00-000-0000	In-School Intervention Teacher-TAPPS	3,962	6,472	4,000
180-1480-611501-000-000-000-00-000-0000	Paraprofessional	1,995	3,338	2,000
180-1480-611501-048-000-000-00-000-0000	Paraprofessional-JJC	1,378	3,238	2,000
180-1490-611272-000-000-000-00-000-0000	JAG Teacher	7,637	7,396	4,000
180-14xx-622500-xxx-000-000-00-000-0000	Medicare Part A Expense	2,639	4,496	2,520
180-14xx-623101-xxx-000-000-00-000-0000	Teachers' Retirement	44,992	78,485	43,373
180-14xx-626001-xxx-000-000-00-000-0000	Workers' Compensation Insurance	726	1,267	720
1500 - Special Programs				
180-1510-611205-000-000-000-00-000-0000	Kindergarten Teacher	7,135	20,738	12,000
180-1510-611208-000-000-000-00-000-0000	Elementary Teacher (1-8)	36,617	61,494	36,000

Terrebonne Parish School Board
1/2 Cent Sales Tax Fund Budget
Salaries and Benefits
Fiscal Year 2023/2024

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
180-1510-611248-000-000-000-000-0000	Instructional Interventionist	1,816	7,446	0
180-1510-611501-000-000-000-000-0000	Paraprofessional	36,664	90,978	34,000
180-1520-611255-000-000-000-000-0000	EL Teacher	19,968	36,940	20,000
180-1520-611257-000-000-000-000-0000	EL Interpreter	11,973	0	0
180-1520-611501-000-000-000-000-0000	Paraprofessional	7,522	10,884	10,000
180-1530-611271-000-000-000-000-0000	Pre-Kindergarten Teacher	157,603	270,936	172,000
180-1530-611501-000-000-000-000-0000	Paraprofessional	77,479	124,902	86,000
180-15xx-622500-000-000-000-000-0000	Medicare Part A Expense	5,123	8,617	5,011
180-15xx-623101-000-000-000-000-0000	Teachers' Retirement	84,050	145,695	83,400
180-15xx-623905-000-000-000-000-0000	LA State Empl Rtmt-LASERS	793	0	0
180-15xx-626001-000-000-000-000-0000	Workers' Compensation Insurance	1,427	2,492	1,480
1600 - Adult Education and Literacy Programs				
180-1600-611284-000-000-000-000-0000	Adult Education Teacher	16,679	21,786	12,000
180-1600-611501-000-000-000-000-0000	Paraprofessional	11,000	13,252	8,000
180-1600-622500-000-000-000-000-0000	Medicare Part A	402	497	281
180-1600-623101-000-000-000-000-0000	Teachers' Retirement	6,975	8,689	4,820
180-1600-626001-000-000-000-000-0000	Workers' Compensation Insurance	111	140	80
2100 - Support Services				
180-2111-611110-000-000-000-000-0000	Director of Child Welfare & Attendance	67	7,600	4,000
180-2111-611116-000-000-000-000-0000	Supervisor of Child Welfare & Attendance	7,943	7,600	4,000
180-2111-611401-000-000-000-000-0000	Clerical/Secretarial	4,030	7,802	4,000
180-2122-611305-000-000-000-000-0000	Guidance Counselor	151,072	288,876	156,000
180-2122-611327-000-000-000-000-0000	Behavior Interventionist	7,835	0	0
180-2122-611409-000-000-000-000-0000	Guidance Secretary	11,940	20,606	12,000
180-2131-611144-000-000-000-000-0000	Nurse Coordinator	0	3,600	0
180-2134-611601-000-000-000-000-0000	Nursing Assistant	0	36,430	0
180-2134-611841-000-000-000-000-0000	Health Nurse	24,499	70,552	24,000
180-2140-611401-000-000-000-000-0000	Clerical/Secretarial	3,895	7,258	4,000
180-2140-611425-000-000-000-000-0000	Microfilm Clerk	1,702	3,556	2,000
180-2142-611325-000-000-000-000-0000	Psychologist	46,124	88,600	48,000
180-2145-611331-000-000-000-000-0000	Educational Diagnostician	31,799	56,572	32,000
180-2145-611339-000-000-000-000-0000	Pupil Appraisal Coordinator	4,000	7,600	4,000
180-2149-611323-000-000-000-000-0000	Social Worker	17,200	30,384	16,000

Terrebonne Parish School Board
1/2 Cent Sales Tax Fund Budget
Salaries and Benefits
Fiscal Year 2023/2024

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
180-2149-611323-012-000-000-00-000-0000	Social Worker-TAPPS	4,000	7,600	4,000
180-2149-611324-000-000-000-00-000-0000	Applied Behavior Specialist	2,712	0	0
180-2152-611301-000-000-000-00-000-0000	Speech Therapist/Pathologist	58,938	111,590	64,000
180-2152-611303-000-000-000-00-000-0000	Speech Therapist Assistant	35,616	57,800	32,000
180-2152-611329-000-000-000-00-000-0000	Qualified Exam/Speech Pathologist	15,495	29,726	16,000
180-2152-611338-000-000-000-00-000-0000	Speech Therapy Coordinator	4,000	7,600	4,000
180-2153-611337-000-000-000-00-000-0000	Audiologist	4,000	7,600	4,000
180-2154-611903-000-000-000-00-000-0000	Special Education Interpreter	3,333	6,824	4,000
180-2161-611321-000-000-000-00-000-0000	Occupational Therapist	7,347	15,198	12,000
180-2170-611335-000-000-000-00-000-0000	Assistive Technologist	4,000	7,242	4,000
180-2180-611371-000-000-000-00-000-0000	Project Itinerant Liaison	4,000	7,406	4,000
180-2180-611509-000-000-000-00-000-0000	Migrant Advocate	2,000	3,410	2,000
180-2180-611821-000-000-000-00-000-0000	Migrant Recruiter	4,000	7,600	4,000
180-2180-611822-000-000-000-00-000-0000	Support Service Coordinator	3,846	0	0
180-2190-611355-000-000-000-00-000-0000	Instructional Technology Specialist	2,768	0	0
180-2190-611902-000-000-000-00-000-0000	Foreign Language Interpreter	0	20,006	12,000
180-21xx-622500-xxx-000-000-00-000-0000	Medicare Part A Expense	6,793	13,053	6,593
180-21xx-623101-xxx-000-000-00-000-0000	Teachers' Retirement	109,505	218,780	109,414
180-21xx-623905-000-000-000-00-000-0000	LA State Empl Rtmt-LASERS	1,570	500	0
180-21xx-626001-xxx-000-000-00-000-0000	Workers' Compensation Insurance	1,855	3,665	1,888
2200 - Instructional Staff Services				
180-2211-611111-000-000-000-00-000-0000	Supervisor of Regular Programs	11,696	22,800	12,000
180-2211-611138-000-000-000-00-000-0000	District Assessment/Accountability Adm	4,072	7,600	4,000
180-2211-611362-000-000-000-00-000-0000	Administrative Intern	0	0	4,000
180-2211-611401-000-000-000-00-000-0000	Clerical/Secretarial	4,168	7,706	4,000
180-2212-611112-000-000-000-00-000-0000	Supervisor of Special Education	4,941	7,600	4,000
180-2212-611363-000-000-000-00-000-0000	Special Area Coordinator	7,991	15,200	8,000
180-2212-611373-000-000-000-00-000-0000	Special Area Facilitator	27,729	53,200	28,000
180-2212-611401-000-000-000-00-000-0000	Clerical/Secretarial	5,650	10,986	6,000
180-2214-611113-000-000-000-00-000-0000	Supervisor of Federal Programs	8,531	7,600	4,000
180-2214-611349-000-000-000-00-000-0000	Reading Consultant	4,000	7,600	4,000
180-2214-611362-000-000-000-00-000-0000	Administrative Intern	4,000	4,000	0
180-2214-611363-000-000-000-00-000-0000	Special Area Coordinator	4,000	7,600	4,000
180-2214-611367-000-000-000-00-000-0000	Staff Development Coordinator	4,034	7,600	4,000

Terrebonne Parish School Board
1/2 Cent Sales Tax Fund Budget
Salaries and Benefits
Fiscal Year 2023/2024

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
180-2214-611369-000-000-000-000-0000	Early Childhood Coordinator	8,001	14,720	8,000
180-2214-611401-000-000-000-000-0000	Clerical/Secretarial	11,872	21,946	12,000
180-2214-611822-000-000-000-000-0000	Support Service Coordinator	3,940	7,600	4,000
180-2216-611363-000-000-000-000-0000	Special Area Coordinator	5,500	7,600	4,000
180-2220-611342-000-000-000-000-0000	Literacy Content Leader	13,656	17,518	0
180-2220-611344-000-000-000-000-0000	Intervention Content Leader	102,727	198,974	116,000
180-2220-611347-000-000-000-000-0000	Curriculum Specialist	16,343	30,394	20,000
180-2220-611348-000-000-000-000-0000	ELA Content Leader	4,000	14,442	8,000
180-2220-611350-000-000-000-000-0000	Math Content Leader	2,622	7,396	4,000
180-2220-611352-000-000-000-000-0000	STEM Coordinator	4,000	7,600	0
180-2220-611353-000-000-000-000-0000	Master Teacher	18,769	38,056	24,000
180-2220-611354-000-000-000-000-0000	Lead Teacher	15,132	14,594	4,000
180-2220-611357-000-000-000-000-0000	Instructional Coach	4,009	7,188	4,000
180-2252-611287-000-000-000-000-0000	Elementary Librarian	89,442	162,072	92,000
180-2252-611288-000-000-000-000-0000	Secondary Librarian	24,019	44,366	24,000
180-2259-611423-000-000-000-000-0000	Media Center Clerk	2,007	3,714	2,000
180-2290-611361-000-000-000-000-0000	Education Technology Facilitator	4,035	7,600	4,000
180-2290-611363-000-000-000-000-0000	Special Area Coordinator	4,975	7,600	4,000
180-2290-611377-000-000-000-000-0000	Federal Programs Grant Liaison	4,000	7,600	4,000
180-22xx-622500-000-000-000-000-0000	Medicare Part A Expense	6,153	10,705	5,873
180-22xx-623101-000-000-000-000-0000	Teachers' Retirement	97,995	174,147	96,817
180-22xx-623903-000-000-000-000-0000	Optional Retirement Expense	1,104	0	0
180-22xx-626001-000-000-000-000-0000	Workers' Compensation Insurance	1,715	3,081	1,726
2300 - General Administration				
180-2310-631438-000-000-000-000-0000	Sales Tax Collection Fee	78,172	75,177	60,000
180-2310-633310-000-000-000-000-0000	Financial Audit Fees	4,200	7,950	7,950
180-2312-611429-000-000-000-000-0000	Receptionist/Switchboard Operator	3,838	7,380	4,000
180-2312-611431-000-000-000-000-0000	Executive Assistant	4,046	7,600	4,000
180-2321-611421-000-000-000-000-0000	Executive Secretary	1,538	4,514	2,000
180-2324-611103-000-000-000-000-0000	Assistant Superintendent	3,392	0	0
180-2324-611104-000-000-000-000-0000	Chief Academic Officer	567	7,600	4,000
180-2324-611417-000-000-000-000-0000	Assistant Superintendent Secretary	2,006	0	0
180-2324-611418-000-000-000-000-0000	Chief Academic Officer Secretary	0	4,020	2,000
180-23xx-622500-000-000-000-000-0000	Medicare Part A Expense	165	324	164

Terrebonne Parish School Board
1/2 Cent Sales Tax Fund Budget
Salaries and Benefits
Fiscal Year 2023/2024

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
180-23xx-623101-000-000-00-000-0000	Teachers' Retirement	3,707	5,725	2,920
180-23xx-626001-000-000-00-000-0000	Workers' Compensation Insurance	61	122	64
2400 - School Administration				
180-2410-611141-000-000-000-00-000-0000	Principal	128,386	232,000	124,000
180-2410-611141-012-000-000-00-000-0000	Principal-TAPPS	4,000	7,600	4,000
180-2410-611405-000-000-000-00-000-0000	School Clerical 12 Months	9,978	18,374	10,000
180-2410-611407-000-000-000-00-000-0000	School Clerical Non-12 Months	70,371	118,140	70,000
180-2410-611407-012-000-000-00-000-0000	School Clerical Non-12 Months-TAPPS	2,000	3,648	2,000
180-2420-611142-000-000-000-00-000-0000	Assistant Principal	139,391	277,200	144,000
180-24xx-622500-xxx-000-000-00-000-0000	Medicare Part A Expense	5,137	9,110	4,859
180-24xx-623101-xxx-000-000-00-000-0000	Teachers' Retirement	83,423	152,355	80,976
180-24xx-626001-xxx-000-000-00-000-0000	Workers' Compensation Insurance	1,415	2,594	1,416
2500 - Business Services				
180-2511-611105-000-000-000-00-000-0000	Chief Financial Officer	4,103	7,600	4,000
180-2511-611118-000-000-000-00-000-0000	Supervisor of Finance	4,418	7,600	4,000
180-2511-611133-000-000-000-00-000-0000	Lead Accountant	0	1,633	4,000
180-2511-611401-000-000-000-00-000-0000	Administrative Assistant to CFO	2,006	4,032	2,000
180-2514-611803-000-000-000-00-000-0000	Payroll Manager	4,046	7,600	4,000
180-2514-611805-000-000-000-00-000-0000	Accountant	7,983	15,082	8,000
180-2515-611413-000-000-000-00-000-0000	Accounting Clerk	4,041	7,788	4,000
180-2515-611805-000-000-000-00-000-0000	Accountant	20,157	33,610	16,000
180-2520-611124-000-000-000-00-000-0000	Purchasing Agent	4,044	7,600	4,000
180-2530-611151-000-000-000-00-000-0000	Warehouse Manager	2,004	2,836	2,000
180-2530-611153-000-000-000-00-000-0000	Assistant Warehouse Manager	1,677	4,112	2,000
180-2530-611607-000-000-000-00-000-0000	Warehouse Clerk	4,012	7,384	4,000
180-2530-611609-000-000-000-00-000-0000	Receiving/Inventory Clerk	0	0	2,000
180-2530-611631-000-000-000-00-000-0000	Driver/General Laborer	2,280	3,652	2,000
180-2540-611401-000-000-000-00-000-0000	Clerical/Secretarial	2,005	3,616	2,000
180-2590-611125-000-000-000-00-000-0000	Risk Manager	4,065	7,600	4,000
180-2590-611401-000-000-000-00-000-0000	Clerical/Secretarial	2,005	3,702	2,000
180-2590-611422-000-000-000-00-000-0000	Employee Benefits Coordinator	2,007	4,900	2,000
180-25xx-622500-000-000-000-00-000-0000	Medicare Part A Expense	970	1,738	937
180-25xx-623101-000-000-000-00-000-0000	Teachers' Retirement	14,889	27,867	14,488

Terrebonne Parish School Board
1/2 Cent Sales Tax Fund Budget
Salaries and Benefits
Fiscal Year 2023/2024

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
180-25xx-623300-000-000-00-000-0000	LA School Empl Rtmt-LSERS	2,863	5,086	3,312
180-25xx-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	572	1,115	636
2600 - Operations and Maintenance of Plant Services				
180-2610-611131-000-000-000-00-000-0000	Supervisor of Plant Operations	4,181	7,600	4,000
180-2610-611132-000-000-000-00-000-0000	Building Maintenance Manager	0	992	2,000
180-2610-611401-000-000-000-00-000-0000	Clerical/Secretarial	4,014	7,925	4,000
180-2610-611420-000-000-000-00-000-0000	Maintenance Office Coordinator	0	992	2,000
180-2620-611611-000-000-000-00-000-0000	General Maintenance Technician	10,675	21,102	12,000
180-2620-611621-000-000-000-00-000-0000	Custodian Non-12 Months	3,672	6,600	4,000
180-2620-611623-000-000-000-00-000-0000	Building Manager and Custodian	197,891	365,277	216,000
180-2620-611623-012-000-000-00-000-0000	Building Manager and Custodian-TAPPS	2,007	3,604	2,000
180-2620-611701-000-000-000-00-000-0000	General Maintenance Leaderman	663	0	0
180-2620-611705-000-000-000-00-000-0000	Carpenter	9,978	20,798	12,000
180-2620-611707-000-000-000-00-000-0000	Roofer	5,239	8,482	4,000
180-2620-611711-000-000-000-00-000-0000	Plumber	2,003	6,516	4,000
180-2620-611713-000-000-000-00-000-0000	HVAC Technician	3,879	4,434	2,000
180-2620-611714-000-000-000-00-000-0000	Chiller Mechanic	0	4,000	4,000
180-2620-611715-000-000-000-00-000-0000	Preventative Maintenance Technician	0	4,000	4,000
180-2620-611717-000-000-000-00-000-0000	Electrician	3,065	6,426	4,000
180-2620-612901-000-000-000-00-000-0000	Forecast Adjustment	0	(10,880)	(10,880)
180-26xx-622500-xxx-000-000-00-000-0000	Medicare Part A Expense	3,592	6,496	3,963
180-26xx-623101-000-000-000-00-000-0000	Teachers' Retirement	1,054	2,590	1,446
180-26xx-623300-xxx-000-000-00-000-0000	LA School Empl Rtmt-LSERS	65,099	111,722	69,594
180-26xx-626001-xxx-000-000-00-000-0000	Workers' Compensation Insurance	7,926	14,710	9,021
2700 - Student Transportation Services				
180-2710-611121-000-000-000-00-000-0000	Supervisor of Transportation	4,036	7,600	4,000
180-2710-611401-000-000-000-00-000-0000	Clerical/Secretarial	2,007	3,714	2,000
180-2710-611703-000-000-000-00-000-0000	Fleet Operations Facilitator	1,175	3,834	2,000
180-2710-611704-000-000-000-00-000-0000	Fleet Operations Dispatcher	2,005	2,000	2,000
180-2710-611721-000-000-000-00-000-0000	Fleet Operations Coordinator	2,006	4,222	2,000
180-2721-611633-000-000-000-00-000-0000	Transportation Driver	32,399	71,086	40,000
180-2721-611635-000-000-000-00-000-0000	Regular Education Bus Driver	178,227	342,462	200,000
180-2721-612901-000-000-000-00-000-0000	Forecast Adjustment	0	(8,320)	(8,320)

Terrebonne Parish School Board
1/2 Cent Sales Tax Fund Budget
Salaries and Benefits
Fiscal Year 2023/2024

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
180-2731-611637-000-000-000-000-0000	Special Education Bus Driver	28,488	54,890	38,000
180-2732-611541-000-000-000-000-0000	Special Education Bus Attendant	36,431	53,681	38,000
180-27xx-622500-000-000-000-000-0000	Medicare Part A Expense	4,166	7,345	4,535
180-27xx-623300-000-000-000-000-0000	LA School Empl Rtmt-LSERS	81,261	140,421	88,779
180-27xx-623905-000-000-000-000-0000	LA State Empl Rtmt-LASERS	793	1,299	826
180-27xx-626001-000-000-000-000-0000	Workers' Compensation Insurance	13,864	25,243	15,860
2800 - Central Services				
180-2821-611823-000-000-000-000-0000	Public Information Officer	4,024	7,600	4,000
180-2831-611108-000-000-000-000-0000	Director of Human Resources	67	7,600	4,000
180-2831-611117-000-000-000-000-0000	Supervisor of Human Resources	4,004	7,516	4,000
180-2833-611401-000-000-000-000-0000	Clerical/Secretarial	0	3,764	2,000
180-2833-611410-000-000-000-000-0000	Human Resource Clerk	8,084	14,723	8,000
180-2833-611412-000-000-000-000-0000	Position Control Specialist	2,004	3,853	2,000
180-2841-611123-000-000-000-000-0000	Data Processing Manager	5,319	7,600	4,000
180-2843-611813-000-000-000-000-0000	Data Processing Programmer	8,032	14,994	8,000
180-2844-611810-000-000-000-000-0000	Student Data Coordinator	950	7,600	4,000
180-2845-611136-000-000-000-000-0000	Network System Administrator	4,059	7,600	4,000
180-2845-611137-000-000-000-000-0000	Assistant Network System Administrator	0	1,765	4,000
180-2845-611401-000-000-000-000-0000	Clerical/Secretarial	2,030	3,912	2,000
180-2845-611809-000-000-000-000-0000	Network System Engineer	4,021	7,600	4,000
180-2845-611811-000-000-000-000-0000	Technical Support Specialist	12,171	24,387	16,000
180-28xx-622500-000-000-000-000-0000	Medicare Part A Expense	955	2,143	1,258
180-28xx-623101-000-000-000-000-0000	Teachers' Retirement	13,800	28,185	16,388
3000 - Operation of Non-Instructional Services				
180-3111-611119-000-000-000-000-0000	Supervisor of Child Nutrition	4,074	7,600	4,000
180-3111-611401-000-000-000-000-0000	Clerical/Secretarial	2,021	3,928	2,000
180-3111-611413-000-000-000-000-0000	Accounting Clerk	2,005	3,764	2,000
180-3111-611813-000-000-000-000-0000	Data Processing Programmer	4,055	1,268	0
180-3111-611839-000-000-000-000-0000	Nutritionist	0	2,855	4,000
180-3112-611155-000-000-000-000-0000	Ambulatory CNP Manager	3,845	7,838	4,000
180-3120-611604-000-000-000-000-0000	Cafeteria Technician	182,020	290,245	182,000
180-3120-611631-000-000-000-000-0000	Driver/General Laborer	3,970	7,290	4,000
180-3121-611156-000-000-000-000-0000	Cafeteria Manager	37,745	59,768	32,000

TERREBONNE

Parish School District

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3/4 Cent Sales Tax Fund



**Terrebonne Parish School Board
3/4 Cent Sales Tax Fund (1976)
Fiscal Year 2023/2024**

	2023/2024 Original Budget
Revenues	
Local - Sales Tax	\$21,479,000
- Interest	170,000
- Textbook Sales and Rentals	<u>1,000</u>
Total Revenues	21,650,000
Expenditures	
Purchased Services	1,640,671
Supplies	<u>2,377,060</u>
Total Expenditures	4,017,731
Other Financing Sources (Uses)	
Other Sources of Funds	1,000,000
Other Uses of Funds	<u>(17,259,599)</u>
Total Other Financing Sources (Uses)	(16,259,599)
Net Change in Fund Balance	1,372,670
Fund Balance	
Beginning Fund Balance	5,838,651
Ending Fund Balance	
Restricted, Instructional Programs	6,944,524
Committed, Band Uniforms	<u>266,797</u>
Total Ending Fund Balance	<u>\$7,211,321</u>

**Terrebonne Parish School Board
3/4 Cent Sales Tax Fund (1976)
Fiscal Year 2023/2024**

	2023/2024 Original Budget
Revenues	
Local - Sales Tax	\$21,479,000
- Interest	170,000
- Textbook Sales and Rentals	<u>1,000</u>
Total Revenues	21,650,000
Expenditures	
Instructional	3,900,731
Instructional Support Services	<u>117,000</u>
Total Expenditures	4,017,731
Other Financing Sources (Uses)	
Other Sources of Funds	1,000,000
Other Uses of Funds	<u>(17,259,599)</u>
Total Other Financing Sources (Uses)	(16,259,599)
Net Change in Fund Balance	1,372,670
Fund Balance	
Beginning Fund Balance	5,838,651
Ending Fund Balance	
Restricted, Instructional Programs	6,944,524
Committed, Band Uniforms	<u>266,797</u>
Total Ending Fund Balance	<u>\$7,211,321</u>

**Terrebonne Parish School Board
3/4 Cent Sales Tax Fund (1976)
Fiscal Year 2023/2024**

	Actual <u>2021/2022</u>	Revised Budget <u>2022/2023</u>	Original Budget <u>2023/2024</u>
Revenues			
Local - Sales Tax	\$22,376,381	\$21,479,000	\$21,479,000
- Interest	18,514	122,000	170,000
- Textbook Sales and Rentals	<u>0</u>	<u>0</u>	<u>1,000</u>
Total Revenues	22,394,895	21,601,000	21,650,000
Expenditures			
Instructional	2,569,140	5,429,906	3,900,731
General Administration	<u>123,583</u>	<u>119,300</u>	<u>117,000</u>
Total Expenditures	2,692,723	5,549,206	4,017,731
Other Financing Sources (Uses)			
Other Sources of Funds	0	0	1,000,000
Other Uses of Funds	<u>(17,820,752)</u>	<u>(17,209,760)</u>	<u>(17,259,599)</u>
Total Other Financing Sources (Uses)	(17,820,752)	(17,209,760)	(16,259,599)
Net Change in Fund Balance	1,881,420	(1,157,966)	1,372,670
Fund Balance			
Beginning Fund Balance	5,115,197	6,996,617	5,838,651
Ending Fund Balance			
Nonspendable	2,200	0	0
Restricted, Instructional Programs	6,787,620	5,601,854	6,944,524
Committed, Band Uniforms	<u>206,797</u>	<u>236,797</u>	<u>266,797</u>
Total Ending Fund Balance	<u>\$6,996,617</u>	<u>\$5,838,651</u>	<u>\$7,211,321</u>

TERREBONNE PARISH SCHOOL BOARD
3/4 Cent Sales Tax Fund (1976)
Fiscal Year 2023/2024

	50% Salaries & Benefits	30% Plant Operation & Maintenance	20% Instructional	Total
Revenues				
Local - Sales Tax	\$10,739,500	\$6,443,700	\$4,295,800	\$21,479,000
- Interest	170,000	0	0	170,000
- Textbook Sales and Rentals	0	0	1,000	1,000
Total Revenues	<u>10,909,500</u>	<u>6,443,700</u>	<u>4,296,800</u>	<u>21,650,000</u>
Expenditures				
Instructional	0	0	3,900,731	3,900,731
General Administration	58,500	35,101	23,399	117,000
Total	<u>58,500</u>	<u>35,101</u>	<u>3,924,130</u>	<u>4,017,731</u>
Other Financing Sources (Uses)				
Other Sources of Funds	0	0	1,000,000	1,000,000
Other Uses of Funds				
Salaries & Benefits Transfer	(10,681,000)	0	0	(10,681,000)
Interest Transfer	(170,000)	0	0	(170,000)
Plant Operation & Maintenance Transfer	0	(6,408,599)	0	(6,408,599)
Total Other Financing Sources (Uses)	<u>(10,851,000)</u>	<u>(6,408,599)</u>	<u>1,000,000</u>	<u>(16,259,599)</u>
Net Change in Fund Balance	0	0	1,372,670	1,372,670
Fund Balance				
Beginning Fund Balance	0	0	5,838,651	5,838,651
Ending Fund Balance				
Restricted, Instructional Programs	0	0	6,944,524	6,944,524
Committed, Band Uniforms	0	0	266,797	266,797
Ending Fund Balance	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$7,211,321</u></u>	<u><u>\$7,211,321</u></u>

Terrebonne Parish School Board
3/4 Cent Sales Tax Fund
Fiscal Year 2023/2024

	Actual Rev & Exp thru <u>April 2023</u>	Estimates Thru <u>June 2023</u>	Final Budget <u>2022/2023</u>	Budget <u>2023/2024</u>	% <u>Change</u>
Revenues					
Local Revenues	\$16,369,824	\$5,231,176	\$21,601,000	\$21,650,000	0.23%
Total Revenues	16,369,824	5,231,176	21,601,000	21,650,000	0.23%
Expenditures					
Regular Programs	2,345,673	2,059,209	4,404,882	3,430,689	(22.12%)
Special Education Programs	17,459	22,623	40,082	34,175	(14.74%)
Career & Technical Education	56,643	158,512	215,155	68,760	(68.04%)
Other Instructional Programs	63,674	201,448	265,122	112,465	(57.58%)
Pupil Support Services	969	4,531	5,500	1,000	(81.82%)
Instructional Support Services	132,789	351,376	484,165	253,642	(47.61%)
General Administration	85,078	34,222	119,300	117,000	(1.93%)
School Administration	<u>0</u>	<u>15,000</u>	<u>15,000</u>	<u>0</u>	<u>(100.00%)</u>
Total Expenditures	2,702,285	2,846,921	5,549,206	4,017,731	(27.60%)
Other Financing Sources (Uses)					
Other Sources of Funds	0	0	0	1,000,000	100.00%
Other Uses of Funds	<u>(13,213,759)</u>	<u>(3,996,001)</u>	<u>(17,209,760)</u>	<u>(17,259,599)</u>	<u>0.29%</u>
Total Other Financing Sources (Uses)	<u>(13,213,759)</u>	<u>(3,996,001)</u>	<u>(17,209,760)</u>	<u>(16,259,599)</u>	<u>(5.52%)</u>
Net Change in Fund Balance	453,780	(1,611,746)	(1,157,966)	1,372,670	(218.54%)
Beginning Fund Balance	6,996,617	6,996,617	6,996,617	5,838,651	(16.55%)
Ending Fund Balance					
Restricted, Instructional Programs	6,789,820	5,178,074	5,601,854	6,944,524	23.97%
Committed, Band Uniforms	<u>206,797</u>	<u>206,797</u>	<u>236,797</u>	<u>266,797</u>	<u>12.67%</u>
Total Ending Fund Balance	<u>\$6,996,617</u>	<u>\$5,384,871</u>	<u>\$5,838,651</u>	<u>\$7,211,321</u>	<u>23.51%</u>

Terrebonne Parish School Board
 3/4 Cent Sales Tax Fund Budget
 Fiscal Year 2023/2024

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.

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.

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

Terrebonne Parish School Board
3/4 Cent Sales Tax Fund Budget
Fiscal Year 2023/2024

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/Middle 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 Sources of Funds

Other Sources of Funds consist of a transfer from the General Operating Fund for the purchase of textbooks.

Other Uses of Funds

Other Uses of Funds consist of a transfer of 50% of sales tax collections to the General Operating Fund for Salaries and Benefits and 30% of sales tax collections to 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 2023/2024

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 and middle school 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 chromebooks/promethean boards.

Effective with the 2018/2019 fiscal year, band allotments were adjusted and combined into one allotment of \$6,500 for each high school and \$2,500 for each junior high and middle school, plus \$5 per student enrolled in the program. This combined allotment is to cover expenses such as instruments, supplies, music, etc. for the band program.

Terrebonne Parish School Board
3/4 Cent Sales Tax Fund Budget
Current Year - Program 000
Fiscal Year 2023/2024

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
1100 - Regular Programs				
190-1100-632018-000-000-260-00-000-0000	Instructional Services	\$0	\$3,000	\$0
190-1100-643018-000-000-000-00-000-0000	Equipment Repair Service	0	15,000	7,500
190-1100-655022-000-000-000-00-000-0000	Printed Report Cards	7,775	7,500	0
190-1100-656005-000-000-000-00-000-0000	Test/Evaluation Fee	(3,645)	0	0
190-1100-661005-000-000-000-00-000-0000	Instructional Materials	5,499	50,000	25,000
190-1100-661005-000-000-069-00-000-0000	Instructional Materials-504	0	10,000	0
190-1100-661005-000-000-150-00-000-0000	Instructional Materials-Reading	0	50,000	10,000
190-1100-661005-000-000-190-00-000-0000	Instructional Materials-Soc Studies	440	20,000	10,000
190-1100-661005-000-000-220-00-000-0000	Instructional Materials-Math	215	50,000	10,000
190-1100-661005-000-000-260-00-000-0000	Instructional Materials-Science	7,966	30,000	20,000
190-1100-661008-000-000-000-00-000-0000	Instructional Materials-Unallocated	(87,099)	15,000	15,000
190-1100-661009-000-000-000-00-000-0000	Tuition Related Supplies	6,459	15,000	7,500
190-1100-661035-000-000-000-00-000-0000	Computer Furniture	0	50,000	15,000
190-1100-661037-000-000-000-00-000-0000	Classroom Furniture/Fixtures	0	50,000	15,000
190-1100-661037-027-000-930-00-000-0000	Classroom Furniture/Fixtures-MUL	96,823	0	0
190-1100-661040-000-000-000-00-000-0000	Testing Materials	0	20,000	10,000
190-1100-664228-000-000-000-00-000-0000	Textbooks	0	0	800,000
1220 - Gifted and Talented				
190-1220-632032-000-000-000-00-000-0000	Talent Assessment Service	2,891	1,500	4,500
190-1220-653038-000-000-073-00-000-0000	Web Based Access License	0	0	400
190-1220-661005-000-000-073-00-000-0000	Instructional Materials	0	15,050	11,275
1300 - Career and Technical Education Programs				
190-1300-643018-000-000-000-00-000-0000	Equipment Repair Service	0	1,000	0
190-1300-643018-040-000-000-00-000-0000	Equipment Repair Service-TCT	0	2,000	0
190-1300-644234-040-000-000-00-000-0000	Equipment Rental-TCT	0	10,000	0
190-1300-659015-040-000-000-00-000-0000	Certification Fee-TCT	5,960	6,000	0
190-1300-661005-040-000-000-00-000-0000	Instructional Materials-TCT	5,074	10,000	0
190-1300-661020-040-000-000-00-000-0000	Career/Technical Supplies-TCT	0	4,000	0
190-1300-661021-040-000-000-00-000-0000	Career/Tech Building Materials-TCT	0	3,000	0
190-1300-681028-040-000-000-00-000-0000	Dues and Fees-TCT	0	500	0

Terrebonne Parish School Board
3/4 Cent Sales Tax Fund Budget
Current Year - Program 000
Fiscal Year 2023/2024

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
1410 - Co-Curricular Activities				
190-1410-661011-000-000-000-000-0000	Instrumental Music Supplies	1,500	0	1,000
190-1410-661011-036-000-000-00-000-0000	Instrumental Music Supplies-THS	770	0	0
1460 - After School Programs				
190-1460-661005-000-000-720-00-000-0000	Instructional Materials	0	45,000	0
1470 - Summer School Programs				
190-1470-661005-000-000-740-00-000-0000	Instructional Materials	0	5,000	0
1490 - Other Instructional Programs				
190-1490-656500-000-000-000-00-000-0000	Tuition Exp-Other Agency Outside	41,596	53,000	50,000
1600 - Adult Education and Literacy Program				
190-1600-661005-000-000-000-00-000-0000	Instructional Materials	600	0	0
2120 - Guidance Services				
190-2120-661049-000-000-000-00-000-0000	Guidance Supplies	0	5,000	0
190-2120-661052-000-000-000-00-000-0000	Other Materials & Supplies	0	500	1,000
2310 - Board of Education Services				
190-2310-631438-000-000-000-00-000-0000	Sales Tax Collection Fee	117,258	113,000	112,000
190-2310-633310-000-000-000-00-000-0000	Financial Audit Fees	6,325	6,300	5,000
2400 - School Administration				
190-2400-681028-000-000-000-00-000-0000	Dues and Fees	0	15,000	0
5200 - Fund Transfers				
190-5200-693201-000-000-000-00-000-0000	Salary and Benefit Transfer	11,126,399	10,679,850	10,681,000
190-5200-693211-000-000-000-00-000-0000	Plant Oper and Maint A/C Transfer	6,675,839	6,407,910	6,408,599
190-5200-693215-000-000-000-00-000-0000	Interest Income Transfer	18,514	122,000	170,000
	Total Program 000	\$18,037,159	\$17,891,110	\$18,389,774

Terrebonne Parish School Board
3/4 Cent Sales Tax Fund Budget
Technology - Program 030
Fiscal Year 2023/2024

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
1100 - Regular Programs				
190-1100-634004-000-030-000-00-000-0000	Installation/Support Fees	\$5,771	\$5,000	\$0
190-1100-634004-023-030-000-00-000-0000	Installation/Support Fees-LIS	1,125	0	0
190-1100-634004-028-030-000-00-000-0000	Installation/Support Fees-OKL	475	0	0
190-1100-653038-000-030-000-00-000-0000	Web Based Access License	1,528,204	1,478,130	1,071,834
190-1100-653038-001-030-000-00-000-0000	Web Based Access License-ACD	3,445	0	0
190-1100-653038-023-030-000-00-000-0000	Web Based Access License-LIS	835	0	0
190-1100-653040-000-030-000-00-000-0000	Digital Textbooks	0	0	200,000
190-1100-661510-000-030-000-00-000-0000	Technology Related Supplies	86,009	280,000	280,000
190-1100-661510-001-030-000-00-000-0000	Technology Related Supplies-ACD	8,950	34,399	11,900
190-1100-661510-002-030-000-00-000-0000	Technology Related Supplies-BBK	2,749	7,720	3,360
190-1100-661510-004-030-000-00-000-0000	Technology Related Supplies-BRG	7,574	13,230	8,180
190-1100-661510-005-030-000-00-000-0000	Technology Related Supplies-HLB	12,828	50,322	26,060
190-1100-661510-006-030-000-00-000-0000	Technology Related Supplies-BRD	12,499	24,661	11,720
190-1100-661510-007-030-000-00-000-0000	Technology Related Supplies-CMS	615	23,647	5,740
190-1100-661510-008-030-000-00-000-0000	Technology Related Supplies-CBB	929	53,632	13,200
190-1100-661510-009-030-000-00-000-0000	Technology Related Supplies-DES	1,412	16,863	5,980
190-1100-661510-013-030-000-00-000-0000	Technology Related Supplies-EMHS	308	53,078	16,400
190-1100-661510-015-030-000-00-000-0000	Technology Related Supplies-EVG	2,453	46,816	13,240
190-1100-661510-016-030-000-00-000-0000	Technology Related Supplies-GIB	3,281	7,641	3,000
190-1100-661510-017-030-000-00-000-0000	Technology Related Supplies-GCE	1,155	37,948	7,740
190-1100-661510-019-030-000-00-000-0000	Technology Related Supplies-HON	3,225	11,100	5,500
190-1100-661510-020-030-000-00-000-0000	Technology Related Supplies-HJH	2,873	26,847	13,620
190-1100-661510-021-030-000-00-000-0000	Technology Related Supplies-LAC	535	13,072	5,940
190-1100-661510-022-030-000-00-000-0000	Technology Related Supplies-LEG	0	30,404	5,760
190-1100-661510-023-030-000-00-000-0000	Technology Related Supplies-LIS	9,074	30,517	11,260
190-1100-661510-025-030-000-00-000-0000	Technology Related Supplies-MES	0	12,313	4,460
190-1100-661510-026-030-000-00-000-0000	Technology Related Supplies-MMS	4,089	18,475	9,480
190-1100-661510-027-030-000-00-000-0000	Technology Related Supplies-MUL	0	34,095	14,840
190-1100-661510-028-030-000-00-000-0000	Technology Related Supplies-OKL	0	76,405	11,080
190-1100-661510-029-030-000-00-000-0000	Technology Related Supplies-OKS	0	31,691	10,860
190-1100-661510-033-030-000-00-000-0000	Technology Related Supplies-SCH	0	36,725	9,300
190-1100-661510-034-030-000-00-000-0000	Technology Related Supplies-STHS	19,000	16,740	17,340
190-1100-661510-035-030-000-00-000-0000	Technology Related Supplies-SDN	2,042	38,290	9,860
190-1100-661510-036-030-000-00-000-0000	Technology Related Supplies-THS	7,350	45,399	25,720

Terrebonne Parish School Board
3/4 Cent Sales Tax Fund Budget
School Allotment - Program 750
Fiscal Year 2023/2024

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
1100 - Regular Programs				
190-1100-634004-002-750-000-00-000-0000	Installation/Support Fees-BBK	\$375	\$0	\$0
190-1100-644230-001-750-000-00-000-0000	Copy Equipment Rental-ACD	11,731	0	0
190-1100-644230-002-750-000-00-000-0000	Copy Equipment Rental-BBK	2,734	0	0
190-1100-644230-004-750-000-00-000-0000	Copy Equipment Rental-BRG	7,038	0	0
190-1100-644230-005-750-000-00-000-0000	Copy Equipment Rental-HLB	33,295	0	0
190-1100-644230-007-750-000-00-000-0000	Copy Equipment Rental-CMS	6,495	0	0
190-1100-644230-008-750-000-00-000-0000	Copy Equipment Rental-CBB	10,940	0	0
190-1100-644230-009-750-000-00-000-0000	Copy Equipment Rental-DES	5,485	0	0
190-1100-644230-013-750-000-00-000-0000	Copy Equipment Rental-EMHS	8,093	0	0
190-1100-644230-015-750-000-00-000-0000	Copy Equipment Rental-EVG	6,404	0	0
190-1100-644230-016-750-000-00-000-0000	Copy Equipment Rental-GIB	2,862	0	0
190-1100-644230-017-750-000-00-000-0000	Copy Equipment Rental-GCE	5,441	0	0
190-1100-644230-019-750-000-00-000-0000	Copy Equipment Rental-HON	6,448	0	0
190-1100-644230-020-750-000-00-000-0000	Copy Equipment Rental-HJH	10,667	0	0
190-1100-644230-021-750-000-00-000-0000	Copy Equipment Rental-LAC	3,037	0	0
190-1100-644230-022-750-000-00-000-0000	Copy Equipment Rental-LEG	4,268	0	0
190-1100-644230-023-750-000-00-000-0000	Copy Equipment Rental-LIS	13,087	0	0
190-1100-644230-025-750-000-00-000-0000	Copy Equipment Rental-MES	5,423	0	0
190-1100-644230-026-750-000-00-000-0000	Copy Equipment Rental-MMS	9,148	0	0
190-1100-644230-027-750-000-00-000-0000	Copy Equipment Rental-MUL	16,315	0	0
190-1100-644230-028-750-000-00-000-0000	Copy Equipment Rental-OKL	9,795	0	0
190-1100-644230-029-750-000-00-000-0000	Copy Equipment Rental-OKS	11,755	0	0
190-1100-644230-033-750-000-00-000-0000	Copy Equipment Rental-SCH	5,742	0	0
190-1100-644230-034-750-000-00-000-0000	Copy Equipment Rental-STHS	4,779	0	0
190-1100-644230-035-750-000-00-000-0000	Copy Equipment Rental-SDN	8,976	0	0
190-1100-644230-036-750-000-00-000-0000	Copy Equipment Rental-THS	10,481	0	0
190-1100-644230-038-750-000-00-000-0000	Copy Equipment Rental-ULC	6,549	0	0
190-1100-644230-039-750-000-00-000-0000	Copy Equipment Rental-VES	11,543	0	0
190-1100-644230-044-750-000-00-000-0000	Copy Equipment Rental-GCM	5,800	0	0
190-1100-661005-001-750-000-00-000-0000	Instructional Materials-ACD	29,078	45,595	23,800
190-1100-661005-002-750-000-00-000-0000	Instructional Materials-BBK	3,306	7,320	6,720
190-1100-661005-004-750-000-00-000-0000	Instructional Materials-BRG	4,202	36,636	16,360
190-1100-661005-005-750-000-00-000-0000	Instructional Materials-HLB	15,376	126,301	58,635
190-1100-661005-006-750-000-00-000-0000	Instructional Materials-BRD	10,056	58,927	23,440

Terrebonne Parish School Board
3/4 Cent Sales Tax Fund Budget
School Allotment - Program 750
Fiscal Year 2023/2024

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
190-1100-661005-007-750-000-00-000-0000	Instructional Materials-CMS	3,049	15,665	11,480
190-1100-661005-008-750-000-00-000-0000	Instructional Materials-CBB	13,986	38,873	26,400
190-1100-661005-009-750-000-00-000-0000	Instructional Materials-DES	1,952	32,040	11,960
190-1100-661005-013-750-000-00-000-0000	Instructional Materials-EMHS	11,494	111,474	36,900
190-1100-661005-015-750-000-00-000-0000	Instructional Materials-EVG	14,764	83,112	29,790
190-1100-661005-016-750-000-00-000-0000	Instructional Materials-GIB	2,168	14,608	6,000
190-1100-661005-017-750-000-00-000-0000	Instructional Materials-GCE	11,382	40,066	15,480
190-1100-661005-019-750-000-00-000-0000	Instructional Materials-HON	7,938	15,267	11,000
190-1100-661005-020-750-000-00-000-0000	Instructional Materials-HJH	7,555	83,849	30,645
190-1100-661005-021-750-000-00-000-0000	Instructional Materials-LAC	2,640	25,546	11,880
190-1100-661005-022-750-000-00-000-0000	Instructional Materials-LEG	1,574	40,405	11,520
190-1100-661005-023-750-000-00-000-0000	Instructional Materials-LIS	12,537	16,993	22,520
190-1100-661005-025-750-000-00-000-0000	Instructional Materials-MES	1,977	21,403	8,920
190-1100-661005-026-750-000-00-000-0000	Instructional Materials-MMS	6,562	37,566	18,960
190-1100-661005-027-750-000-00-000-0000	Instructional Materials-MUL	11,054	37,227	29,680
190-1100-661005-028-750-000-00-000-0000	Instructional Materials-OKL	9,657	40,137	22,160
190-1100-661005-029-750-000-00-000-0000	Instructional Materials-OKS	4,890	49,645	21,720
190-1100-661005-033-750-000-00-000-0000	Instructional Materials-SCH	5,307	36,153	18,600
190-1100-661005-034-750-000-00-000-0000	Instructional Materials-STHS	5,706	106,208	39,015
190-1100-661005-035-750-000-00-000-0000	Instructional Materials-SDN	4,906	38,684	19,720
190-1100-661005-036-750-000-00-000-0000	Instructional Materials-THS	12,977	187,430	57,870
190-1100-661005-038-750-000-00-000-0000	Instructional Materials-ULC	12,934	14,818	14,400
190-1100-661005-039-750-000-00-000-0000	Instructional Materials-VES	8,105	9,057	13,880
190-1100-661005-044-750-000-00-000-0000	Instructional Materials-GCM	4,300	12,600	12,480
190-1100-661037-005-750-000-00-000-0000	Furniture/Fixtures-HLB	2,953	0	0
190-1100-661510-002-750-000-00-000-0000	Technology Related Supplies-BBK	1,465	0	0
190-1100-661510-005-750-000-00-000-0000	Technology Related Supplies-HLB	1,545	0	0
190-1100-661510-006-750-000-00-000-0000	Technology Related Supplies-BRD	13,535	0	0
190-1100-661510-007-750-000-00-000-0000	Technology Related Supplies-CMS	20	0	0
190-1100-661510-009-750-000-00-000-0000	Technology Related Supplies-DES	430	0	0
190-1100-661510-017-750-000-00-000-0000	Technology Related Supplies-GCE	1,848	0	0
190-1100-661510-034-750-000-00-000-0000	Technology Related Supplies-STHS	10,514	0	0
190-1100-661510-036-750-000-00-000-0000	Technology Related Supplies-THS	213	0	0
190-1100-661510-044-750-000-00-000-0000	Technology Related Supplies-GCM	8,978	0	0

Terrebonne Parish School Board
3/4 Cent Sales Tax Fund Budget
School Allotment - Program 750
Fiscal Year 2023/2024

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
1200 - Special Education				
190-1210-644230-032-750-000-00-000-0000	Copy Equipment Rental-SEC	581	0	0
190-1210-661005-032-750-000-00-000-0000	Instructional Materials-SEC	614	13,747	4,000
1300 - Career and Technical Education Programs				
190-1300-644230-040-750-000-00-000-0000	Copy Equipment Rental-TCT	2,429	0	0
190-1300-661005-040-750-000-00-000-0000	Instructional Materials-TCT	8,124	28,617	23,580
190-1300-661510-040-750-000-00-000-0000	Technology Related Supplies-TCT	1,918	0	0
1480 - Alternative Programs				
190-1480-644230-012-750-000-00-000-0000	Copy Equipment Rental-TAPPS	1,029	0	0
190-1480-661005-012-750-000-00-000-0000	Instructional Materials-TAPPS	3,916	6,882	6,000
190-1480-661510-012-750-000-00-000-0000	Technology Related Supplies-TAPPS	32	0	0
Total Program 750		\$546,282	\$1,432,851	\$665,515

Terrebonne Parish School Board
3/4 Cent Sales Tax Fund Budget
Parish Allotment - Program 770
Fiscal Year 2023/2024

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
1300 - Career and Technical Education Programs				
190-1300-653038-005-770-000-00-000-0000	Web Based Access License-HLB	\$1,380	\$0	\$0
190-1300-661010-005-770-000-00-000-0000	Vocational Arts Supplies-HLB	570	6,823	1,055
190-1300-661010-013-770-000-00-000-0000	Vocational Arts Supplies-EMHS	0	4,849	1,080
190-1300-661010-034-770-000-00-000-0000	Vocational Arts Supplies-STHS	0	14,537	615
190-1300-661010-036-770-000-00-000-0000	Vocational Arts Supplies-THS	0	6,710	1,655
190-1300-661013-005-770-000-00-000-0000	Industrial Arts Supplies-HLB	0	445	0
190-1300-661013-013-770-000-00-000-0000	Industrial Arts Supplies-EMHS	0	1,026	40
190-1300-661013-034-770-000-00-000-0000	Industrial Arts Supplies-STHS	0	765	0
190-1300-661013-036-770-000-00-000-0000	Industrial Arts Supplies-THS	0	585	85
190-1300-661014-005-770-000-00-000-0000	Home Economics Supplies-HLB	1,838	6,989	1,900
190-1300-661014-013-770-000-00-000-0000	Home Economics Supplies-EMHS	611	2,817	630
190-1300-661014-034-770-000-00-000-0000	Home Economics Supplies-STHS	167	9,542	950
190-1300-661014-036-770-000-00-000-0000	Home Economics Supplies-THS	0	6,481	880
190-1300-661014-040-770-000-00-000-0000	Home Economics Supplies-TCT	0	1,330	0
190-1300-661015-005-770-000-00-000-0000	Business Class Supplies-HLB	802	9,889	2,155
190-1300-661015-013-770-000-00-000-0000	Business Class Supplies-EMHS	0	8,540	1,230
190-1300-661015-015-770-000-00-000-0000	Business Class Supplies-EVG	0	10,226	0
190-1300-661015-020-770-000-00-000-0000	Business Class Supplies-HJH	0	11,126	0
190-1300-661015-034-770-000-00-000-0000	Business Class Supplies-STHS	121	3,428	1,675
190-1300-661015-036-770-000-00-000-0000	Business Class Supplies-THS	0	18,383	3,750
1410 - Co-Curricular Activities				
190-1410-661012-005-770-000-00-000-0000	Vocal Music Supplies-HLB	0	3,600	55
190-1410-661012-013-770-000-00-000-0000	Vocal Music Supplies-EMHS	0	1,572	120
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	3,037	145
190-1410-661012-034-770-000-00-000-0000	Vocal Music Supplies-STHS	0	908	80
190-1410-661012-036-770-000-00-000-0000	Vocal Music Supplies-THS	143	1,113	130
2252 - School Library/Media Services				
190-2252-634004-036-770-000-00-000-0000	Installation/Support Fees-THS	375	0	0
190-2252-653038-004-770-000-00-000-0000	Web Based Access License-BRG	400	0	0
190-2252-653038-039-770-000-00-000-0000	Web Based Access License-VES	515	0	0
190-2252-661028-001-770-000-00-000-0000	Library Supplies-ACD	0	14,871	3,295

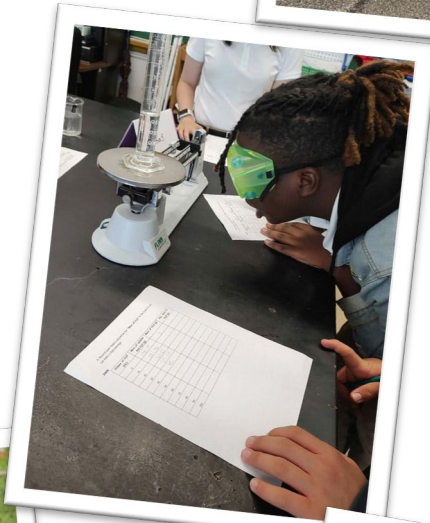
Terrebonne Parish School Board
3/4 Cent Sales Tax Fund Budget
Parish Allotment - Program 770
Fiscal Year 2023/2024

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
190-2252-661028-002-770-000-00-000-0000	Library Supplies-BBK	0	6,069	1,470
190-2252-661028-004-770-000-00-000-0000	Library Supplies-BRG	0	6,908	2,585
190-2252-661028-005-770-000-00-000-0000	Library Supplies-HLB	425	30,867	7,515
190-2252-661028-006-770-000-00-000-0000	Library Supplies-BRD	2,852	9,036	3,420
190-2252-661028-007-770-000-00-000-0000	Library Supplies-CMS	0	11,993	2,135
190-2252-661028-008-770-000-00-000-0000	Library Supplies-CBB	0	7,608	3,680
190-2252-661028-009-770-000-00-000-0000	Library Supplies-DES	0	13,191	2,105
190-2252-661028-013-770-000-00-000-0000	Library Supplies-EMHS	0	11,725	5,100
190-2252-661028-015-770-000-00-000-0000	Library Supplies-EVG	0	31,320	4,310
190-2252-661028-016-770-000-00-000-0000	Library Supplies-GIB	0	4,688	1,370
190-2252-661028-017-770-000-00-000-0000	Library Supplies-GCE	0	9,147	2,395
190-2252-661028-019-770-000-00-000-0000	Library Supplies-HON	0	6,185	1,910
190-2252-661028-020-770-000-00-000-0000	Library Supplies-HJH	520	14,344	4,405
190-2252-661028-021-770-000-00-000-0000	Library Supplies-LAC	0	5,399	2,185
190-2252-661028-022-770-000-00-000-0000	Library Supplies-LEG	0	7,737	1,950
190-2252-661028-023-770-000-00-000-0000	Library Supplies-LIS	2,810	5,722	3,270
190-2252-661028-025-770-000-00-000-0000	Library Supplies-MES	468	10,390	1,675
190-2252-661028-026-770-000-00-000-0000	Library Supplies-MMS	0	8,747	3,070
190-2252-661028-027-770-000-00-000-0000	Library Supplies-MUL	0	13,956	4,210
190-2252-661028-028-770-000-00-000-0000	Library Supplies-OKL	0	18,600	3,470
190-2252-661028-029-770-000-00-000-0000	Library Supplies-OKS	2,334	6,933	3,195
190-2252-661028-032-770-000-00-000-0000	Library Supplies-SEC	0	1,007	130
190-2252-661028-033-770-000-00-000-0000	Library Supplies-SCH	262	14,550	2,730
190-2252-661028-034-770-000-00-000-0000	Library Supplies-STHS	0	25,719	5,330
190-2252-661028-035-770-000-00-000-0000	Library Supplies-SDN	2,473	7,737	2,960
190-2252-661028-036-770-000-00-000-0000	Library Supplies-THS	974	12,291	7,430
190-2252-661028-038-770-000-00-000-0000	Library Supplies-ULC	0	11,516	2,345
190-2252-661028-039-770-000-00-000-0000	Library Supplies-VES	175	5,817	2,275
190-2252-661028-044-770-000-00-000-0000	Library Supplies-GCM	623	10,493	2,260
190-2252-661028-048-770-000-00-000-0000	Library Supplies-JJC	0	663	0
190-2252-661510-005-770-000-00-000-0000	Technology Related Supplies-HLB	2,250	0	0
190-2252-661510-036-770-000-00-000-0000	Technology Related Supplies-THS	8,541	0	0
	Total Program 770	\$31,629	\$480,380	\$112,410

Terrebonne Parish School Board
 3/4 Cent Sales Tax Budget
 Band Allotment - Program 780
 Fiscal Year 2023/2024

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
1410 - Co-Curricular Activities				
190-1410-643018-015-780-000-00-000-0000	Equipment Repair Service-EVG	\$725	\$0	\$0
190-1410-643018-034-780-000-00-000-0000	Equipment Repair Service-STHS	260	0	0
190-1410-643018-036-780-000-00-000-0000	Equipment Repair Service-THS	7,013	0	0
190-1410-661011-002-780-000-00-000-0000	Instrumental Music Supplies-BBK	181	820	240
190-1410-661011-005-780-000-00-000-0000	Instrumental Music Supplies-HLB	2,725	11,510	7,190
190-1410-661011-006-780-000-00-000-0000	Instrumental Music Supplies-BRD	0	2,535	410
190-1410-661011-007-780-000-00-000-0000	Instrumental Music Supplies-CMS	0	2,133	530
190-1410-661011-008-780-000-00-000-0000	Instrumental Music Supplies-CBB	0	1,024	350
190-1410-661011-009-780-000-00-000-0000	Instrumental Music Supplies-DES	742	1,383	450
190-1410-661011-013-780-000-00-000-0000	Instrumental Music Supplies-EMHS	5,465	10,721	6,955
190-1410-661011-015-780-000-00-000-0000	Instrumental Music Supplies-EVG	262	22,277	2,940
190-1410-661011-016-780-000-00-000-0000	Instrumental Music Supplies-GIB	0	609	160
190-1410-661011-020-780-000-00-000-0000	Instrumental Music Supplies-HJH	2,043	4,287	3,195
190-1410-661011-021-780-000-00-000-0000	Instrumental Music Supplies-LAC	1,538	1,348	360
190-1410-661011-022-780-000-00-000-0000	Instrumental Music Supplies-LEG	0	1,732	270
190-1410-661011-023-780-000-00-000-0000	Instrumental Music Supplies-LIS	0	1,337	560
190-1410-661011-026-780-000-00-000-0000	Instrumental Music Supplies-MMS	0	4,217	830
190-1410-661011-027-780-000-00-000-0000	Instrumental Music Supplies-MUL	0	3,539	820
190-1410-661011-028-780-000-00-000-0000	Instrumental Music Supplies-OKL	0	20,406	3,915
190-1410-661011-029-780-000-00-000-0000	Instrumental Music Supplies-OKS	0	1,771	290
190-1410-661011-034-780-000-00-000-0000	Instrumental Music Supplies-STHS	6,504	7,659	6,890
190-1410-661011-035-780-000-00-000-0000	Instrumental Music Supplies-SDN	0	1,883	340
190-1410-661011-036-780-000-00-000-0000	Instrumental Music Supplies-THS	2,807	11,394	7,255
190-1410-661011-039-780-000-00-000-0000	Instrumental Music Supplies-VES	0	1,717	350
190-1410-661011-044-780-000-00-000-0000	Instrumental Music Supplies-GCM	5,085	10,571	3,020
190-1410-661011-070-780-000-00-000-0000	Instrumental Music Supplies-LAC/MMS	0	14,308	2,615
	Total Program 780	\$35,350	\$139,181	\$49,935

Special Revenue Funds



**Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2023/2024**

	2023/2024 Original Budget
Revenues	
Local Sources	\$298,790
State Sources	6,074,606
Federal Sources	<u>62,147,354</u>
Total Revenues	68,520,750
Expenditures	
Salaries	18,048,238
Employee Benefits	8,115,805
Purchased Services	31,412,272
Supplies	5,850,352
Capital	112,591
Debt Service & Miscellaneous	<u>117,086</u>
Total Expenditures	63,656,344
Other Financing Sources (Uses)	
Other Uses of Funds	<u>(5,900,333)</u>
Total Other Financing Sources (Uses)	(5,900,333)
Net Change in Fund Balance	(1,035,927)
Fund Balance	
Beginning	2,264,486
Ending Fund Balance, Assigned	<u>\$1,228,559</u>

**Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2023/2024**

	2023/2024 Original Budget
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Revenues	
Local Sources	\$298,790
State Sources	6,074,606
Federal Sources	<u>62,147,354</u>
Total Revenues	68,520,750
 Expenditures	
Instruction	21,744,437
Support Services	<u>41,911,907</u>
Total Expenditures	63,656,344
 Other Financing Sources (Uses)	
Other Uses of Funds	<u>(5,900,333)</u>
Total Other Financing Sources (Uses)	(5,900,333)
 Net Change in Fund Balance	 (1,035,927)
 Fund Balance	
Beginning Fund Balance	2,264,486
 Ending Fund Balance, Assigned	 <u>\$1,228,559</u>

**Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2023/2024**

	Actual <u>2021/2022</u>	Revised Budget <u>2022/2023</u>	Original Budget <u>2023/2024</u>
Revenues			
Local Revenues	\$569,482	\$339,242	\$298,790
State Revenues	5,997,524	6,275,965	6,074,606
Federal Revenues	<u>29,433,779</u>	<u>99,103,498</u>	<u>62,147,354</u>
Total Revenues	36,000,785	105,718,705	68,520,750
Expenditures			
Regular Programs	6,704,830	22,409,644	7,648,190
Special Education Programs	1,535,029	1,900,968	868,662
Career & Technical Education	629,605	961,081	707,420
Other Instructional Programs	1,570,112	4,793,419	2,406,484
Special Programs	8,384,696	12,398,326	9,511,193
Adult Education Programs	577,861	873,435	602,488
Pupil Support Services	5,360,911	11,086,997	6,265,348
Instructional Support Services	6,292,649	11,740,716	7,103,561
General Administration	8,554	24,032	12,798
School Administration	385,742	703,583	415,709
Business Services	33,569	80,592	41,795
Maintenance of Plant	181,314	1,002,514	237,732
Student Transportation Services	1,118,403	1,346,334	868,319
Central Services	34,113	92,512	57,649
Food Services Operations	183,163	404,059	165,835
Community Services Operations	0	83,415	0
Facilities Acquisition and Construction	<u>0</u>	<u>27,361,970</u>	<u>26,743,161</u>
Total Expenditures	33,000,551	97,263,597	63,656,344
Other Financing Sources (Uses)			
Other Sources of Funds	1,000,000	1,000,000	0
Other Uses of Funds	<u>(3,626,062)</u>	<u>(9,377,343)</u>	<u>(5,900,333)</u>
Total Other Financing Sources (Uses)	(2,626,062)	(8,377,343)	(5,900,333)
Net Change in Fund Balance	374,172	77,765	(1,035,927)
Fund Balance			
Beginning Fund Balance	1,812,549	2,186,721	2,264,486
Ending Fund Balance			
Nonspendable	155,449	0	0
Assigned	<u>2,031,272</u>	<u>2,264,486</u>	<u>1,228,559</u>
Total Ending Fund Balance	<u>\$2,186,721</u>	<u>\$2,264,486</u>	<u>\$1,228,559</u>

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2023/2024

	Actual Rev & Exp thru April 2023	Estimates Thru June 2023	Final Budget 2022/2023	Budget 2023/2024	% Change
Revenues					
Local Revenues	\$414,855	(\$75,613)	\$339,242	\$298,790	(11.92%)
State Revenues	4,440,466	1,835,499	6,275,965	6,074,606	(3.21%)
Federal Revenues	<u>18,762,699</u>	<u>80,340,799</u>	<u>99,103,498</u>	<u>62,147,354</u>	<u>(37.29%)</u>
Total Revenues	23,618,020	82,100,685	105,718,705	68,520,750	(35.19%)
Expenditures					
Regular Programs	3,717,685	18,691,959	22,409,644	7,648,190	(65.87%)
Special Education Programs	382,758	1,518,210	1,900,968	868,662	(54.30%)
Career & Technical Education	453,460	507,621	961,081	707,420	(26.39%)
Other Instructional Programs	1,425,798	3,367,621	4,793,419	2,406,484	(49.80%)
Special Programs	6,173,108	6,225,218	12,398,326	9,511,193	(23.29%)
Adult Education & Literacy Programs	469,509	403,926	873,435	602,488	(31.02%)
Pupil Support Services	3,658,364	7,428,633	11,086,997	6,265,348	(43.49%)
Instructional Support Services	6,195,199	5,545,517	11,740,716	7,103,561	(39.50%)
General Administration	5,914	18,118	24,032	12,798	(46.75%)
School Administration	197,292	506,291	703,583	415,709	(40.92%)
Business Services	12,892	67,700	80,592	41,795	(48.14%)
Maintenance of Plant	157,602	844,912	1,002,514	237,732	(76.29%)
Student Transportation Services	343,379	1,002,955	1,346,334	868,319	(35.50%)
Central Services	24,601	67,911	92,512	57,649	(37.68%)
Food Services Operations	51,408	352,651	404,059	165,835	(58.96%)
Community Services Operations	58,250	25,165	83,415	0	(100.00%)
Facilities Acquisition and Construction	<u>768,809</u>	<u>26,593,161</u>	<u>27,361,970</u>	<u>26,743,161</u>	<u>(100.00%)</u>
Total Expenditures	24,096,028	73,167,569	97,263,597	63,656,344	(34.55%)
Other Financing Sources (Uses)					
Other Sources of Funds	0	1,000,000	1,000,000	0	(100.00%)
Other Uses of Funds	<u>(2,006,461)</u>	<u>(7,370,882)</u>	<u>(9,377,343)</u>	<u>(5,900,333)</u>	<u>(37.08%)</u>
Total Other Financing Sources (Uses)	<u>(2,006,461)</u>	<u>(6,370,882)</u>	<u>(8,377,343)</u>	<u>(5,900,333)</u>	<u>(29.57%)</u>
Net Change in Fund Balance	(2,484,469)	2,562,234	77,765	(1,035,927)	(1432.1%)
Beginning Fund Balance	<u>2,186,721</u>	<u>2,186,721</u>	<u>2,186,721</u>	<u>2,264,486</u>	<u>3.6%</u>
Ending Fund Balance, Assigned	<u>(\$297,748)</u>	<u>\$4,748,955</u>	<u>\$2,264,486</u>	<u>\$1,228,559</u>	<u>(45.7%)</u>

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2023/2024

FUND NAME	FUND NUMBER	REVENUES & OTHER SOURCES	EXPENDITURES & OTHER USES	BEGINNING BALANCE 7/1/23	ENDING BALANCE 6/30/24
LOCAL AND STATE FUNDS:					
MFP Level 4	142	\$955,541	\$901,521	\$1,159,539	\$1,213,559
Local Billable/Child Care Program	470	298,790	298,790	0	0
Education Excellence Fund	510	356,036	351,036	10,000	15,000
Early Childhood Community Network Lead Agency	520	24,539	24,539	0	0
State Cecil J Picard LA 4 Early Childhood Program	550	4,296,600	4,296,600	0	0
8(g) Preschool Student Enhancement Block Grant	630	125,475	125,475	0	0
WorkReady U-State Adult Education	680	227,625	227,625	0	0
Non-Public Textbooks	740	88,790	1,183,737	1,094,947	0
TOTAL LOCAL AND STATE FUNDS	8	\$6,373,396	\$7,409,323	\$2,264,486	\$1,228,559
FEDERAL FUNDS:					
ESSA Title I	220	\$6,333,025	\$6,333,025	\$0	\$0
ESSA Title I-Migrant Education	230	249,430	249,430	0	0
US Dept of Health and Human Services-TANF	240	70,000	70,000	0	0
USDHHS Childcare & Development Block Grant	280	81,780	81,780	0	0
ESSA Ready Start Networks-PDG	281	58,256	58,256	0	0
ESSA Title I-School Redesign Planning Grant	290	243,685	243,685	0	0
ESSA Title III-English Language Acquisition	310	90,330	90,330	0	0
ESSA Title IV-Student Support & Academic Enrichment	320	506,466	506,466	0	0
ESSA Title II-Supporting Effective Instruction	370	918,798	918,798	0	0
ESSA Title VII-Indian Education	410	395,532	395,532	0	0
Coronavirus Response & Relief Suppl. Approp. Act 2021	435	7,113,617	7,113,617	0	0
American Rescue Plan Act 2021	440	41,365,554	41,365,554	0	0
Federal Adult Education	490	458,178	458,178	0	0
ESSA Title IX-McKinney-Vento Homeless Assistance	560	199,910	199,910	0	0
Federal Vocational Education	590	216,278	216,278	0	0
Special Education PL101-476 IDEA Part B	750	3,730,457	3,730,457	0	0
Special Education PL101-476 IDEA Preschool	760	116,058	116,058	0	0
TOTAL FEDERAL FUNDS	17	\$62,147,354	\$62,147,354	\$0	\$0
GRAND TOTAL SPECIAL REVENUE FUNDS					
	25	\$68,520,750	\$69,556,677	\$2,264,486	\$1,228,559

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2023/2024

**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 \$495,247, \$6,274 and \$454,020 respectively for a total of \$955,541.

Due to the uncertainty of funding, no estimate for High Cost Services has been made for fiscal year 2023/2024.

Terrebonne Parish School Board
Special Revenue Funds
Minimum Foundation Program Level 4 Funding
Fiscal Year 2023/2024

142

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
REVENUE AND OTHER SOURCES OF FUNDS				
142-0000-531125-000-375-xxx-00-000-0000	High Cost Services	\$583,785	\$0	\$0
142-0000-531125-000-401-000-00-000-0000	Supplemental Course Academy	236,189	454,020	454,020
142-0000-531125-000-402-000-00-000-0000	Career Development Funds	550,392	570,664	495,247
142-0000-531125-000-402-175-00-000-0000	Career Development Funds-JAG	26,080	5,808	6,274
	Total Revenues	\$1,396,446	\$1,030,492	\$955,541
EXPENDITURES AND OTHER USES OF FUNDS				
375 - High Cost Services				
142-1211-611241-000-375-xxx-00-000-0000	Special Education Teacher	\$2,283	\$0	\$0
142-1211-611501-000-375-xxx-00-000-0000	Paraprofessional	291,818	0	0
142-1214-611242-000-375-xxx-00-000-0000	Adaptive Physical Education Teacher	18,530	0	0
142-2154-611903-000-375-xxx-00-000-0000	Special Education Interpreter	13,471	0	0
142-2732-611541-000-375-xxx-00-000-0000	Special Education Bus Attendant	14,812	0	0
142-xxxx-621000-000-375-xxx-00-000-0000	Group Insurance Expense	153,110	0	0
142-xxxx-622500-000-375-xxx-00-000-0000	Medicare Part A Expense	4,211	0	0
142-xxxx-623101-000-375-xxx-00-000-0000	Teachers' Retirement	79,484	0	0
142-xxxx-623300-000-375-xxx-00-000-0000	LA School Empl Rtmt-LSERS	4,036	0	0
142-xxxx-626001-000-375-xxx-00-000-0000	Workers' Compensation Insurance	2,029	0	0
401 - Supplemental Course Academy				
142-1130-656300-000-401-000-00-000-0000	Tuition Expense-Private Sources	35,788	65,000	50,000
142-1130-656402-000-401-000-00-000-0000	Tuition Expense-Other Education Agency	224,338	260,000	350,000
142-1470-659041-000-401-000-00-000-0000	Student Incentive Payment	16,000	0	0
402 - Career Development Fund				
142-1300-632018-000-402-000-00-000-0000	Instructional Services	27,652	30,000	30,000
142-1300-633564-000-402-000-00-000-0000	Drug Testing-Students	0	3,000	3,000
142-1300-634004-000-402-000-00-000-0000	Installation/Support Fees	375	10,000	10,000
142-1300-634022-000-402-000-00-000-0000	Criminal History Checks	0	2,000	2,000
142-1300-643018-000-402-000-00-000-0000	Equipment Repair Service	4,473	5,000	10,000
142-1300-644234-000-402-000-00-000-0000	Equipment Rental	12,422	20,000	30,000
142-1300-651061-000-402-000-00-000-0000	Student Transportation Costs	290	500	0
142-1300-653038-000-402-000-00-000-0000	Web Based Access License	33,145	85,000	85,000
142-1300-656005-000-402-000-00-000-0000	Testing/Evaluation Fee	1,498	5,000	0

Terrebonne Parish School Board
Special Revenue Funds
Minimum Foundation Program Level 4 Funding
Fiscal Year 2023/2024

142

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
142-1300-659015-000-402-000-00-000-0000	Certification Fee	37,662	40,000	25,000
142-1300-661005-000-402-000-00-000-0000	Instructional Materials	10,089	50,000	50,000
142-1300-661020-000-402-000-00-000-0000	Vocational Supplies	127,246	175,582	152,747
142-1300-661510-000-402-000-00-000-0000	Technology Related Supplies	37,337	50,000	25,000
142-1300-673107-000-402-000-00-000-0000	Machinery-Equipment	28,323	25,000	25,000
142-1300-673907-000-402-000-00-000-0000	Other Equipment	0	20,000	20,000
142-1390-661037-000-402-000-00-000-0000	Furniture/Fixtures	17,680	20,000	0
142-1460-613041-000-402-000-00-000-0000	Extra Work-Teacher	150	1,000	0
142-1490-611272-000-402-000-00-000-0000	JAG Teacher	8,405	0	0
142-2235-632012-000-402-000-00-000-0000	Consultant Services	0	10,000	10,000
142-2235-658201-000-402-000-00-000-0000	Travel-Employee	6,276	8,000	8,000
142-2235-658253-000-402-000-00-000-0000	Travel-Out of State	0	2,000	2,000
142-2235-659015-000-402-000-00-000-0000	Certification Fee	0	6,500	5,000
142-2235-661045-000-402-000-00-000-0000	Professional Development Supplies	96	500	500
142-2620-643045-000-402-000-00-000-0000	Maintenance Agreement	0	2,000	2,000
142-xxxx-621000-000-402-000-00-000-0000	Group Insurance Expense	1,699	0	0
142-xxxx-622500-000-402-000-00-000-0000	Medicare Part A Expense	121	15	0
142-xxxx-623101-000-402-000-00-000-0000	Teachers' Retirement	2,156	248	0
142-xxxx-626001-000-402-000-00-000-0000	Workers' Compensation Insurance	34	4	0
402 - Career Development Fund 175 - Jobs for America's Graduates				
142-1490-611272-000-402-175-00-000-0000	JAG Teacher	17,844	4,065	4,413
142-1490-621000-000-402-175-00-000-0000	Group Insurance Expense	3,411	662	715
142-1490-622500-000-402-175-00-000-0000	Medicare Part A Expense	257	57	64
142-1490-623101-000-402-175-00-000-0000	Teachers' Retirement	4,497	1,008	1,064
142-1490-626001-000-402-175-00-000-0000	Workers' Compensation Insurance	71	16	18
	Total Expenditures	\$1,243,119	\$902,157	\$901,521
FUND BALANCE				
	Excess (Deficiency) of Revenues			
	and Other Sources of Funds	153,327	128,335	54,020
	Balance at Beginning of Year	877,877	1,031,204	1,159,539
	Balance at End of Year	\$1,031,204	\$1,159,539	\$1,213,559

TERREBONNE

Parish School District

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Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2023/2024

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 seeks 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-two 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 Pre-Kindergarten classes whose developmental level is below their chronological standard.

The budget includes twenty-two 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 Pre-Kindergarten 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 2023/2024 fiscal year is estimated at \$6,333,025.

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2023/2024

Personnel Roster			
Position	Revised Budget 2022/2023	Budget 2023/2024	Increase (Decrease)
CSR Teacher	12	12	0
Pre-Kindergarten Teacher	12	12	0
Early Learning Center Coach	1	1	0
Instructional Interventionist	1	0	(1)
Paraprofessional	7	6	(1)
Homeless Program Paraprofessional	1	1	0
Alternative Program Paraprofessional	1	1	0
EL Paraprofessional	2	3	1
Pre-Kindergarten Paraprofessional	12	12	0
Supervisor of Federal Programs	1	1	0
Reading Coordinator	1	1	0
Grant Program Liaison	1	1	0
Clerical/Secretarial	3	3	0
Staff Development Coordinator	1	1	0
ELA Content Leader	2	2	0
Math Content Leader	1	1	0
Early Childhood Coordinator	1	1	0
Intervention Content Leader	24	25	1
Homeless Program Liaison	1	1	0
Homeless Program Secretary	1	1	0
EL Coordinator	1	1	0
Part-Time Teacher-School Budget	1	1	0
Total Positions	88	88	0
Program Codes: 263 – Class Size Reduction			

Terrebonne Parish School Board
Special Revenue Funds
ESSA Title I
Fiscal Year 2023/2024

220

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
REVENUE AND OTHER SOURCES OF FUNDS				
220-0000-545410-000-000-000-000-0000	Title I Grants to LEAs	\$7,245,806	\$8,109,666	\$6,333,025
	Total Revenues	\$7,245,806	\$8,109,666	\$6,333,025
EXPENDITURES AND OTHER USES OF FUNDS				
050 - Professional Development District-Wide				
220-1510-634004-000-000-000-24-050-0000	Installation/Support Fees	\$0	\$1,500	\$1,000
220-1510-661510-000-000-000-24-050-0000	Technology Related Supplies	107	78,110	2,100
220-2214-611367-000-000-000-23-050-0000	Staff Development Coordinator	28,369	30,964	32,568
220-2214-653054-000-000-000-23-050-0000	Subscription Access Fee	3,317	3,539	3,200
220-2214-658201-000-000-000-23-050-0000	Travel-Employee	0	500	500
220-2234-624001-000-000-000-23-050-0000	Tuition Reimbursement	7,200	48,000	3,000
220-2234-624013-000-000-000-23-050-0000	Praxis Test Fee	735	13,000	3,000
220-2234-632012-000-000-000-23-050-0000	Consultant Services	5,000	0	0
220-2234-653001-000-000-000-23-050-0000	Postage Expense	0	5,000	500
220-2234-653038-000-000-000-23-050-0000	Web Based Access License	10,500	13,750	13,750
220-2234-658201-000-000-000-23-050-0000	Travel-Employee	44,814	55,961	9,000
220-2234-658253-000-000-000-23-050-0000	Travel-Out of State	112	146,994	14,000
220-2234-661045-000-000-000-23-050-0000	Professional Development Supplies	1,492	29,980	2,300
220-2234-673410-000-000-000-24-050-0000	Technology Hardware Equipment	0	33,690	8,000
220-xxxx-621000-000-000-000-23-050-0000	Group Insurance Expense	6,106	6,002	6,214
220-xxxx-622500-000-000-000-23-050-0000	Medicare Part A Expense	368	412	435
220-xxxx-623101-000-000-000-23-050-0000	Teachers' Retirement	7,148	7,679	7,849
220-xxxx-626001-000-000-000-23-050-0000	Workers' Compensation Insurance	113	124	130
110 - Instructional Program District-Wide				
220-1510-611205-000-263-000-11-110-0000	Kindergarten Teacher	65,598	115,449	116,737
220-1510-611208-000-263-000-11-110-0000	Elementary Teacher (1-8)	327,218	323,685	340,056
220-1510-611501-000-000-000-11-110-0000	Paraprofessional	11,411	14,032	14,385
220-1510-612301-000-263-000-11-110-0000	Substitute Teacher	16,506	18,000	6,500
220-1510-661005-000-000-000-11-110-0000	Instructional Materials	27,682	18,790	8,500
220-1510-661510-000-000-000-24-110-0000	Technology Related Supplies	207,806	94,900	2,000
220-2122-611305-000-000-000-51-110-0000	Guidance Counselor	0	4,754	5,034
220-2180-611822-000-000-000-31-110-0000	Community Liaison	1,521	0	0
220-2214-611349-000-000-000-11-110-0000	Reading Consultant	57,294	60,097	60,097

Terrebonne Parish School Board
Special Revenue Funds
ESSA Title I
Fiscal Year 2023/2024

220

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
220-2214-611362-000-000-000-11-110-0000	Administrative Intern	21,393	0	0
220-2214-611363-000-000-000-11-110-0000	Special Area Coordinator	13,288	22,152	20,934
220-2214-611369-000-000-000-11-110-0000	Early Childhood Coordinator	36,575	38,650	39,547
220-2214-611377-000-000-000-11-110-0000	Federal Programs Grant Liaison	22,489	23,495	24,780
220-2214-613071-000-000-000-11-110-0000	Extra Work-Coordinator	219	3,640	1,200
220-2214-653032-000-000-000-41-110-0000	Cellular Telephone Expense	765	1,104	800
220-2214-653033-000-000-000-41-110-0000	Data Plan	3,437	5,520	4,500
220-2214-658201-000-000-000-11-110-0000	Travel-Employee	49	6,000	1,450
220-2220-611344-000-000-000-11-110-0000	Intervention Content Leader	785,585	899,638	964,088
220-2220-611357-000-000-000-23-110-0000	Instructional Coach	40,960	43,156	43,918
220-2220-658201-000-000-000-23-110-0000	Travel-Employee	737	1,000	500
220-2234-632012-000-000-000-23-110-0000	Consultant Services	0	216,000	39,000
220-2234-658201-000-000-000-23-110-0000	Travel-Employee	12,260	19,480	7,500
220-2234-658253-000-000-000-23-110-0000	Travel-Out of State	2,054	27,909	6,500
220-xxxx-621000-000-xxx-000-xx-110-0000	Group Insurance Expense	348,252	362,165	179,896
220-xxxx-622000-000-xxx-000-xx-110-0000	FICA	786	1,116	1,116
220-xxxx-622500-000-xxx-000-xx-110-0000	Medicare Part A Expense	18,816	21,188	22,189
220-xxxx-623101-000-xxx-000-xx-110-0000	Teachers' Retirement	336,651	348,326	354,752
220-xxxx-626001-000-xxx-000-xx-110-0000	Workers' Compensation Insurance	5,605	6,135	6,419
230 - Administration				
220-1510-634004-000-000-000-24-230-0000	Installation/Support Fees	0	500	500
220-2214-611113-000-000-000-41-230-0000	Supervisor of Federal Programs	174,487	99,050	94,765
220-2214-611401-000-000-000-51-230-0000	Clerical/Secretarial	64,700	67,951	67,427
220-2214-621000-000-000-000-xx-230-0000	Group Insurance Expense	53,004	44,833	44,275
220-2214-622500-000-000-000-xx-230-0000	Medicare Part A Expense	3,141	2,195	2,128
220-2214-623101-000-000-000-xx-230-0000	Teachers' Retirement	60,275	41,447	39,087
220-2214-626001-000-000-000-xx-230-0000	Workers' Compensation Insurance	957	669	648
220-2214-644230-000-000-000-51-230-0000	Copy Equipment Rental	6,893	30,000	5,000
220-2214-653001-000-000-000-51-230-0000	Postage Expense	45	500	300
220-2214-653033-000-000-000-41-230-0000	Data Plan	519	552	500
220-2214-658201-000-000-000-41-230-0000	Travel-Employee	3,401	7,330	2,200
220-2214-658253-000-000-000-41-230-0000	Travel-Out of State	0	9,394	3,000
220-2214-661050-000-000-000-51-230-0000	General Office Supplies	22,912	15,000	6,000
220-2214-661510-000-000-000-24-230-0000	Technology Related Supplies	13,068	29,139	9,700

Terrebonne Parish School Board
Special Revenue Funds
ESSA Title I
Fiscal Year 2023/2024

220

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
240 - Non-Public Allocation				
220-1460-612211-xxx-000-000-12-240-0000	Seasonal Teacher	0	7,560	7,560
220-1510-611214-000-000-000-11-240-0000	Part-Time Teacher	14,455	0	0
220-1510-612211-xxx-000-000-11-240-0000	Seasonal Teacher	0	74,760	40,500
220-1510-612214-000-000-000-11-240-0000	Seasonal Part-Time Teacher	21,882	0	0
220-xxxx-622500-xxx-000-000-xx-240-0000	Medicare Part A Expense	527	1,194	1,194
220-xxxx-623101-xxx-000-000-xx-240-0000	Teachers' Retirement	9,157	20,445	10,300
220-xxxx-626001-xxx-000-000-xx-240-0000	Workers' Compensation Insurance	145	299	299
220-1510-653038-xxx-000-000-11-240-0000	Web Based Access License	30,309	4,540	3,220
220-1510-656005-000-000-000-11-240-0000	Test/Evaluation Fee	0	3,000	2,000
220-1510-661005-xxx-000-000-11-240-0000	Instructional Materials	363	9,577	2,650
220-1510-661510-xxx-000-000-24-240-0000	Technology Related Supplies	14,719	7,451	6,500
220-2180-661039-xxx-000-000-31-240-0000	Parental Involvement Supplies	7,194	18,255	5,250
220-2234-632012-000-000-000-23-240-0000	Consultant Services	1,500	0	0
220-2234-632018-xxx-000-000-23-240-0000	Instructional Services	0	450	450
435 - CIR/UIR				
220-1510-653038-000-000-000-11-435-0000	Web Based Access License	42,500	24,000	10,000
220-1510-661005-000-000-000-11-435-0000	Instructional Materials	8,360	102,400	14,692
220-2220-611348-000-000-000-23-435-0000	ELA Content Leader	43,751	45,351	46,137
220-2220-611350-000-000-000-23-435-0000	Math Content Leader	28,277	47,470	49,717
220-2234-658201-000-000-000-23-435-0000	Travel-Employee	0	27,030	500
220-xxxx-621000-000-000-000-xx-435-0000	Group Insurance Expense	11,882	14,972	14,972
220-xxxx-622500-000-000-000-xx-435-0000	Medicare Part A Expense	1,022	1,325	1,381
220-xxxx-623101-000-000-000-xx-435-0000	Teachers' Retirement	18,151	23,020	23,101
220-xxxx-626001-000-000-000-xx-435-0000	Workers' Compensation Insurance	288	371	384
440 - English Learner				
220-1510-632018-000-000-000-11-440-0000	Instructional Services	5,475	0	0
220-1510-661005-000-000-000-11-440-0000	Instructional Materials	4,051	0	0
220-1520-611257-000-000-000-11-440-0000	EL Interpreter	83,823	0	0
220-1520-611501-000-000-000-11-440-0000	Paraprofessional	25,016	29,032	28,592
220-1520-612211-000-000-000-11-440-0000	Seasonal Teacher	0	20,160	15,000
220-1520-612431-000-000-000-11-440-0000	Substitute Paraprofessional	168	0	0
220-1520-613002-000-000-000-11-440-0000	Extra Work-Interpreter	0	500	500

Terrebonne Parish School Board
Special Revenue Funds
ESSA Title I
Fiscal Year 2023/2024

220

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
220-1520-653032-000-000-000-11-440-0000	Cellular Telephone Expense	1,862	552	500
220-1520-653033-000-000-000-11-440-0000	Data Plan	712	0	0
220-1520-653038-000-000-000-11-440-0000	Web Based Access License	31,256	41,230	17,500
220-1520-658201-000-000-000-11-440-0000	Travel-Employee	1,421	3,150	2,200
220-1520-661005-000-000-000-11-440-0000	Instructional Materials	0	500	500
220-1520-661510-000-000-000-24-440-0000	Technology Related Supplies	0	42,000	1,500
220-2180-613002-000-000-000-31-440-0000	Extra Work-Interpreter	107	0	0
220-2180-653001-000-000-000-31-440-0000	Postage Expense	0	10,500	500
220-2180-661039-000-000-000-31-440-0000	Parental Involvement Supplies	0	20,000	10,500
220-2214-611363-000-000-000-11-440-0000	Special Area Coordinator	15,721	31,703	33,299
220-2234-632012-000-000-000-23-440-0000	Consultant Services	2,500	1,500	1,500
220-2234-658201-000-000-000-23-440-0000	Travel-Employee	1,611	7,210	2,250
220-2234-658253-000-000-000-23-440-0000	Travel-Out of State	0	20,000	5,000
220-xxxx-621000-000-000-000-xx-440-0000	Group Insurance Expense	50,020	32,278	14,299
220-xxxx-622000-000-000-000-xx-440-0000	FICA	11	0	0
220-xxxx-622500-000-000-000-xx-440-0000	Medicare Part A Expense	1,755	1,163	880
220-xxxx-623101-000-000-000-xx-440-0000	Teachers' Retirement	31,416	20,186	14,916
220-xxxx-626001-000-000-000-xx-440-0000	Workers' Compensation Insurance	499	325	248
450 - Neglected and Delinquent Programs				
220-1460-613042-000-000-000-13-450-0000	Summer Program Teacher	11,157	10,416	10,416
220-1460-613081-000-000-000-12-450-0000	After School Program Teacher	14,312	28,280	28,280
220-1480-611501-000-000-000-11-450-0000	Paraprofessional	11,650	14,560	14,915
220-1480-661005-000-000-000-11-450-0000	Instructional Materials	2,418	12,000	2,000
220-1480-661510-000-000-000-24-450-0000	Technology Related Supplies	1,535	42,300	10,000
220-1510-653038-000-000-000-11-450-0000	Web Based Access License	1,515	500	500
220-2214-611377-000-000-000-11-450-0000	Federal Programs Grant Liaison	20,058	20,955	22,101
220-xxxx-621000-000-000-000-xx-450-0000	Group Insurance Expense	9,424	10,467	10,597
220-xxxx-622000-000-000-000-xx-450-0000	FICA	151	0	0
220-xxxx-622500-000-000-000-xx-450-0000	Medicare Part A Expense	811	1,071	1,092
220-xxxx-623101-000-000-000-xx-450-0000	Teachers' Retirement	13,796	18,405	14,421
220-xxxx-626001-000-000-000-xx-450-0000	Workers' Compensation Insurance	229	296	302
460 - Homeless				
220-1510-611501-000-000-000-11-460-0000	Paraprofessional	14,342	15,569	16,022

Terrebonne Parish School Board
Special Revenue Funds
ESSA Title I
Fiscal Year 2023/2024

220

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
220-1510-612211-000-000-000-11-460-0000	Seasonal Teacher	7,405	22,400	14,000
220-1510-658201-000-000-000-11-460-0000	Travel-Employee	0	250	250
220-1510-661005-000-000-000-11-460-0000	Instructional Materials	0	13,000	700
220-1510-661510-000-000-000-24-460-0000	Technology Related Supplies	2,548	5,000	2,800
220-2180-611371-000-000-000-31-460-0000	Project Itinerant Liaison	43,191	46,629	47,798
220-2180-613063-000-000-000-31-460-0000	Extra Work-Social Worker	752	13,020	6,000
220-2180-653032-000-000-000-31-460-0000	Cellular Telephone Expense	465	720	500
220-2180-653033-000-000-000-31-460-0000	Data Plan	351	500	450
220-2180-658201-000-000-000-31-460-0000	Travel-Employee	9	500	350
220-2180-661039-000-000-000-31-460-0000	Parental Involvement Supplies	28,433	15,000	2,000
220-2214-611401-000-000-000-51-460-0000	Clerical/Secretarial	18,248	19,431	19,625
220-2214-661050-000-000-000-51-460-0000	General Office Supplies	0	1,000	300
220-2234-658201-000-000-000-23-460-0000	Travel-Employee	4,270	5,750	4,000
220-2234-658253-000-000-000-23-460-0000	Travel-Out of State	249	8,150	2,500
220-2620-653001-000-000-000-51-460-0000	Postage Expense	1	500	500
220-xxxx-621000-000-000-000-xx-460-0000	Group Insurance Expense	32,717	33,164	33,164
220-xxxx-622000-000-000-000-xx-460-0000	FICA	0	1,392	1,392
220-xxxx-622500-000-000-000-xx-460-0000	Medicare Part A Expense	1,054	1,559	862
220-xxxx-623101-000-000-000-xx-460-0000	Teachers' Retirement	21,152	23,473	15,862
220-xxxx-626001-000-000-000-xx-460-0000	Workers' Compensation Insurance	336	468	263
550 - Pre-Kindergarten				
220-1530-611271-000-000-000-14-550-0000	Pre-Kindergarten Teacher	485,760	488,393	489,533
220-1530-611501-000-000-000-14-550-0000	Paraprofessional	191,981	185,469	191,543
220-2214-611369-000-000-000-14-550-0000	Early Childhood Coordinator	10,887	11,351	11,865
220-xxxx-621000-000-000-000-14-550-0000	Group Insurance Expense	244,086	238,215	233,968
220-xxxx-622500-000-000-000-14-550-0000	Medicare Part A Expense	8,893	8,863	9,388
220-xxxx-623101-000-000-000-14-550-0000	Teachers' Retirement	151,730	147,969	142,907
220-xxxx-623905-000-000-000-14-550-0000	LA State Empl Rtmt-LASERS	0	16,400	17,942
220-xxxx-626001-000-000-000-14-550-0000	Workers' Compensation Insurance	2,751	2,629	2,771
810 - Parental Involvement District-Wide				
220-2180-611367-000-000-000-31-810-0000	Staff Development Coordinator	17,101	19,792	18,444
220-2180-621000-000-000-000-31-810-0000	Group Insurance Expense	3,680	3,837	3,519
220-2180-622500-000-000-000-31-810-0000	Medicare Part A Expense	222	263	247

Terrebonne Parish School Board
Special Revenue Funds
ESSA Title I
Fiscal Year 2023/2024

220

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
220-2180-623101-000-000-000-31-810-0000	Teachers' Retirement	4,309	4,909	4,445
220-2180-626001-000-000-000-31-810-0000	Workers' Compensation Insurance	68	79	74
220-2180-655001-000-000-000-31-810-0000	Forms Printing	3,196	0	0
220-2180-661039-000-000-000-31-810-0000	Parental Involvement Supplies	0	15,500	4,250
220-2180-661500-000-000-000-31-810-0000	Technology Related Supplies	0	5,000	1,250
819 - School Level Parental Involvement				
220-2180-611344-000-000-000-31-819-0000	Intervention Content Leader	51,830	63,747	66,258
220-2180-621000-000-000-000-31-819-0000	Group Insurance Expense	13,065	14,515	15,586
220-2180-622500-000-000-000-31-819-0000	Medicare Part A Expense	683	836	868
220-2180-623101-000-000-000-31-819-0000	Teachers' Retirement	12,309	13,692	15,155
220-2180-626001-000-000-000-31-819-0000	Workers' Compensation Insurance	207	245	256
999 - School Budget				
220-1460-613081-xxx-000-000-12-999-0000	After School Program Teacher	0	1,120	0
220-1460-661005-xxx-000-000-12-999-0000	Instructional Materials	31,439	12,472	12,472
220-1510-611214-xxx-000-000-11-999-0000	Part-Time Teacher	20,224	20,384	20,384
220-1510-611248-xxx-000-000-11-999-0000	Instructional Interventionist	13,622	49,514	0
220-1510-611501-xxx-000-000-11-999-0000	Paraprofessional	103,761	94,715	96,833
220-1510-612211-xxx-000-000-11-999-0000	Seasonal Teacher	27,859	0	0
220-1510-612214-xxx-000-000-11-999-0000	Seasonal Part-Time Teacher	10,885	0	0
220-1510-612301-xxx-000-000-11-999-0000	Substitute Teacher	4,181	0	0
220-1510-612431-xxx-000-000-11-999-0000	Substitute Paraprofessional	56	0	0
220-1510-632018-xxx-000-000-11-999-0000	Instructional Services	0	16,200	5,200
220-1510-634004-xxx-000-000-24-999-0000	Installation/Support Fees	18,100	5,725	5,725
220-1510-653038-xxx-000-000-11-999-0000	Web Based Access License	78,320	49,171	41,100
220-1510-661005-xxx-000-000-11-999-0000	Instructional Materials	170,167	170,050	142,694
220-1510-661510-xxx-000-000-24-999-0000	Technology Related Supplies	621,372	505,766	367,626
220-1510-673410-xxx-000-000-24-999-0000	Technology Hardware Equipment	26,535	26,594	14,274
220-2122-611327-xxx-000-000-11-999-0000	Behavior Interventionist	89,035	0	0
220-2180-612219-xxx-000-000-31-999-0000	Seasonal Parent Liaison	11,136	14,731	11,371
220-2180-613001-xxx-000-000-31-999-0000	Extra Work-Paraprofessional	0	80	80
220-2180-613041-xxx-000-000-31-999-0000	Extra Work-Teacher	160	7,000	5,636
220-2180-632012-xxx-000-000-31-999-0000	Consultant Services	0	1,600	1,600
220-2180-653001-xxx-000-000-31-999-0000	Postage Expense	300	100	100

TERREBONNE

Parish School District

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Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2023/2024

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 that school systems support students in gaining access to academic courses, credentials, and services that are not otherwise available at their schools.

Title I 1003A Direct Student Services will no longer be funded effective with the 2023/2024 fiscal year.

Terrebonne Parish School Board
 Special Revenue Funds
 ESSA Title I 1003A - Direct Student Services
 Fiscal Year 2023/2024

225

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
REVENUE AND OTHER SOURCES OF FUNDS				
225-0000-545520-000-000-000-00-000-0000	Title I Grants to LEAs	\$233,503	\$269,001	\$0
	Total Revenues	\$233,503	\$269,001	\$0
EXPENDITURES AND OTHER USES OF FUNDS				
225-1490-656500-000-000-000-11-000-0000	Tuition Exp-Other Agency Outside	\$22,249	\$11,875	\$0
225-1510-632018-000-000-000-11-000-0000	Instructional Services	174,608	179,837	0
225-1510-653038-000-000-000-11-000-0000	Web Based Access License	15,300	25,500	0
225-1510-656005-000-000-000-11-000-0000	Test/Evaluation Fee	0	28,000	0
225-5200-693301-000-000-000-00-000-0000	Indirect Cost-Federal Fund	21,346	23,789	0
	Total Expenditures	\$233,503	\$269,001	\$0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2023/2024

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 2023/2024 are estimated at \$249,430.

Personnel Roster

Position	Revised Budget 2022/2023	Budget 2023/2024	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 2023/2024

230

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
REVENUE AND OTHER SOURCES OF FUNDS				
230-0000-545420-000-000-000-00-000-0000	Title I Part C-Migrant	\$298,297	\$423,166	\$249,430
	Total Revenues	\$298,297	\$423,166	\$249,430
EXPENDITURES AND OTHER USES OF FUNDS				
230-1510-612211-000-000-000-11-000-0000	Seasonal Teacher	\$29,500	\$44,800	\$44,800
230-1510-632018-000-000-000-11-000-0000	Instructional Services	6,301	25,500	5,000
230-1510-653038-000-000-000-11-000-0000	Web Based Access License	11,366	1,000	500
230-1510-658201-000-000-000-11-000-0000	Travel-Employee	19	1,000	500
230-1510-661005-000-000-000-11-000-0000	Instructional Materials	17,867	79,790	16,355
230-1510-661052-000-000-000-11-000-0000	Other Materials & Supplies	37,210	2,500	1,000
230-2122-611305-000-000-000-51-000-0000	Guidance Counselor	0	9,508	10,069
230-2180-611509-000-000-000-31-000-0000	Migrant Advocate	18,486	19,557	20,106
230-2180-611821-000-000-000-31-000-0000	Migrant Recruiter	48,131	50,899	51,731
230-2180-611822-000-000-000-31-000-0000	Community Liaison	9,259	0	0
230-2180-613001-000-000-000-31-000-0000	Extra Work-Paraprofessional	2,684	4,281	4,281
230-2180-644230-000-000-000-51-000-0000	Copy Equipment Rental	600	816	816
230-2180-653001-000-000-000-31-000-0000	Postage Expense	722	1,200	1,200
230-2180-653032-000-000-000-31-000-0000	Cellular Telephone Expense	591	552	552
230-2180-653033-000-000-000-31-000-0000	Data Plan	519	528	528
230-2180-658201-000-000-000-31-000-0000	Travel-Employee	336	1,000	500
230-2180-661039-000-000-000-31-000-0000	Parental Involvement Supplies	18,064	41,144	12,500
230-2180-661050-000-000-000-31-000-0000	General Office Supplies	521	2,050	600
230-2180-661510-000-000-000-31-000-0000	Technology Related Supplies	18,019	19,215	5,000
230-2234-632012-000-000-000-23-000-0000	Consultant Services	0	500	200
230-2234-658201-000-000-000-23-000-0000	Travel-Employee	901	6,080	1,000
230-2234-658253-000-000-000-23-000-0000	Travel-Out of State	0	11,730	2,500
230-2660-634047-000-000-000-31-000-0000	Contract Security Service	0	1,000	500
230-2720-651061-000-000-000-13-000-0000	Student Transportation Costs	0	6,000	2,200
230-xxxx-621000-000-000-000-xx-000-0000	Group Insurance Expense	26,136	25,634	13,723
230-xxxx-622500-000-000-000-xx-000-0000	Medicare Part A Expense	1,468	1,790	1,759
230-xxxx-623101-000-000-000-xx-000-0000	Teachers' Retirement	21,896	27,153	26,004
230-xxxx-626001-000-000-000-xx-000-0000	Workers' Compensation Insurance	432	516	506
230-5200-693301-000-000-000-00-000-0000	Indirect Cost-Federal Fund	27,269	37,423	25,000
	Total Expenditures	\$298,297	\$423,166	\$249,430

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2023/2024

**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, career diploma, or high school equivalency diploma, and during that time, improves their rate of success in acquiring employability and occupational competencies.

Terrebonne Parish School System has one JAG Program at H.L. Bourgeois High School.

Funding for fiscal year 2023/2024 is estimated at \$70,000.

Personnel Roster

Position	Revised Budget 2022/2023	Budget 2023/2024	Increase (Decrease)
JAG Teacher	1	1	0
Total Positions	1	1	0

Program Code:
175 – JAG – Jobs for America’s Graduates

Terrebonne Parish School Board
Special Revenue Funds
US Dept of Health and Human Services Grant - TANF
Jobs for America's Graduates (JAG) LA - TANF
Fiscal Year 2023/2024

#240

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
REVENUE AND OTHER SOURCES OF FUNDS				
240-0000-545700-000-175-000-00-000-0000	Temp Assist/Needy Fam (TANF)	\$93,506	\$70,000	\$70,000
	Total Revenues	\$93,506	\$70,000	\$70,000
EXPENDITURES AND OTHER USES OF FUNDS				
240-1490-611272-000-175-000-15-000-0000	JAG Teacher	\$56,689	\$41,874	\$41,771
240-1490-621000-000-175-000-15-000-0000	Group Insurance Expense	12,712	6,824	6,771
240-1490-622500-000-175-000-15-000-0000	Medicare Part A Expense	771	603	606
240-1490-623101-000-175-000-15-000-0000	Teachers' Retirement	14,286	10,385	10,067
240-1490-626001-000-175-000-15-000-0000	Workers' Compensation Insurance	227	167	167
240-1490-661005-000-175-000-15-000-0000	Instructional Materials	273	207	200
240-2219-661050-000-175-000-15-000-0000	General Office Supplies	0	700	600
240-2239-658201-000-175-000-23-000-0000	Travel-Employee	0	600	500
240-2239-658253-000-175-000-23-000-0000	Travel-Out of State	0	1,250	1,928
240-2720-651056-000-175-000-15-000-0000	Field Trip Expense	0	1,200	1,200
240-5200-693301-000-175-000-00-000-0000	Indirect Cost-Federal Fund	8,548	6,190	6,190
	Total Expenditures	\$93,506	\$70,000	\$70,000

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2023/2024

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

The Early Childhood Community Network Lead Agency – Child Care 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.

Funding for fiscal year 2023/2024 is estimated at \$40,036.

Program Code:
250 – Early Childhood Lead Agency

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2023/2024

U. S. Department of Health and Human Services
Child Care and Development Block Grant - Federal
Ready Start Networks - CCDF

The Ready Start Networks Grant-CCDF was first awarded to Terrebonne Parish School District in fiscal year 2021/2022 to increase access to and improve the quality of publicly-funded early childhood care and education.

Funding for fiscal year 2023/2024 is estimated at \$41,744.

Program Code:
271 – Ready Start Networks-Child Care Development Fund

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2023/2024

U. S. Department of Health and Human Services
Community Supply Building and Access Expansion
Grant - ARPA

The Community Supply Building and Access Expansion Grant is intended to fund support initiatives focused on building child care supply and increasing access at the local level that can be tailored to the specific needs of each early childhood community network. Louisiana serves fewer than 7% of birth to two-year-old children in early care and education, and fewer than 33% of three-year-old children who are economically disadvantaged.

Due to uncertainty of funding, no estimate is made for fiscal year 2023/2024.

Program Code:
274 – Community Supply Building and Access Expansion - ARPA

Terrebonne Parish School Board
Special Revenue Funds
Community Supply Building and Access Expansion Grant-ARPA **# 280**
Fiscal Year 2023/2024

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
REVENUE AND OTHER SOURCES OF FUNDS				
280-0000-545900-000-274-000-00-000-0000	Restricted Grants-Through State	\$0	\$700,000	\$0
	Total Revenues	\$0	\$700,000	\$0
EXPENDITURES AND OTHER USES OF FUNDS				
280-5200-693301-000-274-000-00-000-0000	Indirect Cost-Federal Fund	\$0	\$61,905	\$0
120 - Non-Public				
280-1530-661005-000-274-120-14-000-0000	Instructional Materials	0	143,024	0
280-1530-661037-000-274-120-14-000-0000	Furniture/Fixtures	0	268,785	0
280-1530-661052-000-274-120-14-000-0000	Other Materials & Supplies	0	19,872	0
280-2620-644123-000-274-120-32-000-0000	Building Rental	0	32,880	0
280-2620-645140-000-274-120-32-000-0000	Building Improvements	0	75,090	0
280-2820-654035-000-274-120-32-000-0000	Advertising Expense	0	10,700	0
280-2820-661052-000-274-120-32-000-0000	Other Materials & Supplies	0	2,357	0
280-2830-659011-000-274-120-32-000-0000	Criminal History Checks	0	1,972	0
280-3300-632012-000-274-120-32-000-0000	Consultant Services	0	83,415	0
	Total Expenditures	\$0	\$700,000	\$0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2023/2024

U. S. Department of Health and Human Services
Child Care and Development Block Grant - Federal
COVID-19 Community Child Care Recovery CCR CCDF

The COVID-19 Community Child Care Recovery Grant was awarded to Terrebonne Parish School District in fiscal year 2020/2021 to offer Early Childhood Communities strategic and targeted support to recover from the impact of COVID-19, ensuring all children in the child care sectors continue to learn, thrive and have access to high-quality learning options.

Due to the uncertainty of funding, no estimate has been made for fiscal year 2023/2024.

Program Code:
275 – COVID-19 Community Child Care Recovery

Terrebonne Parish School Board
Special Revenue Funds
COVID-19 Community Child Care Recovery
Fiscal Year 2023/2024

280

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
REVENUE AND OTHER SOURCES OF FUNDS				
280-0000-545900-000-275-000-00-000-0000	Restricted Grants-Through State	\$150,000	\$0	\$0
	Total Revenues	\$150,000	\$0	\$0
EXPENDITURES AND OTHER USES OF FUNDS				
280-5200-693301-000-275-000-00-000-0000	Indirect Cost-Federal Fund	\$13,712	\$0	\$0
120 - Non-Public				
280-1530-661005-000-275-120-14-000-0000	Instructional Materials	110,088	0	0
280-2214-661510-000-275-120-41-000-0000	Technology Related Supplies	1,000	0	0
280-2234-632012-000-275-120-23-000-0000	Consultant Services	1,800	0	0
280-2234-653038-000-275-120-23-000-0000	Web Based Access License	23,400	0	0
	Total Expenditures	\$150,000	\$0	\$0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2023/2024

U. S. Department of Health and Human Services
Child Care and Development Block Grant – Federal
Believe! CRRSA and ARPA CCDBG

The Believe! Grants were awarded to Terrebonne Parish School District in fiscal year 2022/2023 after consulting with community partners on activities funded and the areas in which they needed the most financial support. Funding was issued in three areas: Category 1-Child Care Stabilization, Category 3-High Quality Classrooms and Category 4-Empowering Families.

Due to the uncertainty of funding, no estimate has been made for fiscal year 2023/2024.

Program Code:
276 – Believe!

Terrebonne Parish School Board
Special Revenue Funds
Believe! CRRSA and ARPA CCDBG
Fiscal Year 2023/2024

280

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
REVENUE AND OTHER SOURCES OF FUNDS				
280-0000-545900-000-276-280-00-000-0000	Restricted Grants-Through State	\$0	\$102,000	\$0
280-0000-545900-000-276-281-00-000-0000	Restricted Grants-Through State	0	60,000	0
280-0000-545900-000-276-282-00-000-0000	Restricted Grants-Through State	0	40,000	0
	Total Revenues	\$0	\$202,000	\$0
EXPENDITURES AND OTHER USES OF FUNDS				
280 - Believe Category 1 - Child Care Stabilization				
280-1530-653033-000-276-280-14-000-0000	Data Plan	\$0	\$21,000	\$0
280-2130-661048-000-276-280-51-000-0000	Health Supplies	0	39,980	0
280-2620-661062-000-276-280-51-000-0000	Custodial Supplies	0	32,000	0
280-5200-693301-000-276-280-00-000-0000	Indirect Cost-Federal Fund	0	9,020	0
281 - Believe Category 3 - High-Quality Classrooms				
280-1530-661005-000-276-281-14-000-0000	Instructional Materials	0	40,562	0
280-2220-611346-000-276-281-23-000-0000	Part-Time Instructional Coach	0	12,894	0
280-2220-622000-000-276-281-23-000-0000	FICA	0	799	0
280-2220-622500-000-276-281-23-000-0000	Medicare Part A Expense	0	187	0
280-2220-626001-000-276-281-23-000-0000	Workers' Compensation Insurance	0	52	0
280-2220-658201-000-276-281-23-000-0000	Travel-Employee	0	200	0
280-5200-693301-000-276-281-00-000-0000	Indirect Cost-Federal Fund	0	5,306	0
282 - Believe Category 4 - Empowering Families				
280-2180-661039-000-276-282-31-000-0000	Parental Involvement Supplies	0	35,983	0
280-2840-632012-000-276-282-24-000-0000	Consultant Services	0	480	0
280-5200-693301-000-276-282-00-000-0000	Indirect Cost-Federal Fund	0	3,537	0
	Total Expenditures	\$0	\$202,000	\$0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2023/2024

U. S. Department of Health and Human Services
Every Student Succeeds Act/Preschool Development Grants
Ready Start Networks - PDG

The Ready Start Networks Grant-PDG was first awarded to Terrebonne Parish School District in 2022/2023 to implement new strategies for increasing access to and improving the quality of publicly-funded early childhood care and education.

Funding for fiscal year 2023/2024 is estimated at \$58,256.

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2023/2024

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 2023/2024 is estimated at \$243,685.

Terrebonne Parish School Board
 Special Revenue Funds
 ESSA Title I - School Redesign Planning
 Fiscal Year 2023/2024

290

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
REVENUE AND OTHER SOURCES OF FUNDS				
290-0000-545410-000-000-000-000-0000	Title I Grants to LEAs	\$246,099	\$450,050	\$243,685
	Total Revenues	\$246,099	\$450,050	\$243,685
EXPENDITURES AND OTHER USES OF FUNDS				
290-1510-653038-000-000-000-11-000-0000	Web Based Access License	\$0	\$101,774	\$100,000
290-1510-661005-000-000-000-11-000-0000	Instructional Materials	15,401	0	0
290-2234-632012-000-000-000-23-000-0000	Consultant Services	204,100	282,650	100,000
290-2234-658201-000-000-000-23-000-0000	Travel-Employee	4,101	25,826	22,135
290-5200-693301-000-000-000-00-000-0000	Indirect Cost-Federal Fund	22,497	39,800	21,550
	Total Expenditures	\$246,099	\$450,050	\$243,685

Terrebonne Parish School Board
 Special Revenue Funds
 Fiscal Year 2023/2024

ESSA Title III Part A 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 2022/2023 fiscal year, Title III received a subgrant to focus on immigrant children. This funding is used specifically to target eligible immigrant students and their families to assure that these students meet the same challenging grade level and graduation standards. Due to the uncertainty of funding, no estimate is made for Title III Immigrant for 2023/2024.

The allocation for Title III, Part A for the 2023/2024 fiscal year is estimated at \$90,330.

Personnel Roster

Position	Revised Budget 2022/2023	Budget 2023/2024	Increase (Decrease)
Paraprofessional	3	3	0
Total Positions	3	3	0

Terrebonne Parish School Board
Special Revenue Funds
ESSA Title III Part A
English Language Acquisition, Enhancement and Academic Achievement
Fiscal Year 2023/2024

310

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
REVENUE AND OTHER SOURCES OF FUNDS				
310-0000-545470-000-000-000-0000	Title III Part A	\$123,123	\$120,561	\$90,330
310-0000-545470-000-730-000-00-000-0000	Title III Part A-Immigrant	2,500	80,756	0
	Total Revenues	\$125,623	\$201,317	\$90,330
EXPENDITURES AND OTHER USES OF FUNDS				
310-1520-611257-000-000-000-11-000-0000	EL Interpreter	\$14,926	\$0	\$0
310-1520-611501-000-000-000-11-000-0000	Paraprofessional	30,157	44,883	45,526
310-1520-653038-000-000-000-11-000-0000	Web Based Access License	90	180	180
310-1520-658201-000-000-000-11-000-0000	Travel-Employee	131	0	1,000
310-1520-661005-000-000-000-11-000-0000	Instructional Materials	28,638	15,900	1,075
310-1520-661510-000-000-000-24-000-0000	Technology Related Supplies	0	8,015	2,000
310-2180-661039-000-000-000-31-000-0000	Parental Involvement Supplies	5,553	9,640	1,500
310-2214-611427-000-000-000-51-000-0000	Part-Time Clerical	1,840	0	0
310-2234-661045-000-000-000-23-000-0000	Professional Development Supplies	0	100	0
310-xxxx-621000-000-000-000-11-000-0000	Group Insurance Expense	18,086	23,049	22,925
310-xxxx-622500-000-000-000-xx-000-0000	Medicare Part A Expense	789	612	625
310-xxxx-623101-000-000-000-11-000-0000	Teachers' Retirement	11,470	7,341	7,328
310-xxxx-626001-000-000-000-xx-000-0000	Workers' Compensation Insurance	188	179	183
310-5200-693301-000-000-000-00-000-0000	Indirect Cost-Federal Fund	11,255	10,662	7,988
730 - Immigrant				
310-1520-611214-000-730-000-11-000-0000	Part-Time Teacher	0	40,320	0
310-1520-611517-000-730-000-11-000-0000	Part-Time Paraprofessional	0	17,280	0
310-1520-661005-000-730-000-11-000-0000	Instructional Materials	0	94	0
310-2180-661039-000-730-000-31-000-0000	Parental Involvement Supplies	0	3,500	0
310-2190-613002-000-730-000-51-000-0000	Extra Work-Interpreter	0	224	0
310-2234-615052-000-730-000-23-000-0000	Stipend-Inservice Participant	2,500	0	0
310-xxxx-622000-000-730-000-11-000-0000	FICA	0	1,071	0
310-xxxx-622500-000-730-000-xx-000-0000	Medicare Part A Expense	0	839	0
310-xxxx-623101-000-730-000-xx-000-0000	Teachers' Retirement	0	10,055	0
310-xxxx-626001-000-730-000-xx-000-0000	Workers' Compensation Insurance	0	231	0
310-5200-693301-000-730-000-00-000-0000	Indirect Cost-Federal Fund	0	7,142	0
	Total Expenditures	\$125,623	\$201,317	\$90,330

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2023/2024

ESSA Title IV Part A
Student Support and Academic Enrichment Grant (SSAE)

Title IV Part A Student Support and Academic Enrichment Grant (SSAE) 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).

Title IV Part A-Safe/Drug Free Grant was first awarded in 2019/2020 and is 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.

Funding for fiscal year 2023/2024 is estimated at \$506,466 comprised of \$395,132 for public schools and \$111,334 for non-public schools. Due to the uncertainty of funding, no estimate has been made for the Title IV Part A-Safe/Drug Free Grant.

Terrebonne Parish School Board
Special Revenue Funds
ESSA Title IV Part A
Student Support and Academic Enrichment (SSAE)
Fiscal Year 2023/2024

#320

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
REVENUE AND OTHER SOURCES OF FUNDS				
320-0000-545440-000-000-000-000-0000	Title IV Part A	\$787,864	\$1,087,144	\$506,466
320-0000-545440-000-000-730-00-000-0000	Title IV Part A-Safe/Drug Free	16,755	20,000	0
	Total Revenues	\$804,619	\$1,107,144	\$506,466
EXPENDITURES AND OTHER USES OF FUNDS				
030 - Technology				
320-1510-634004-000-030-000-24-000-0000	Installation/Support Fees	\$1,500	\$0	\$0
320-1510-661510-000-030-000-24-000-0000	Technology Related Supplies	50,301	0	0
320-2234-658253-000-030-000-23-000-0000	Travel-Out of State	0	13,472	6,500
030 - Technology 120 - Non-Public				
320-1510-634004-xxx-030-120-11-000-0000	Installation/Support Fees	4,477	2,725	2,725
320-1510-653038-xxx-030-120-11-000-0000	Web Based Access License	23,532	30,056	30,056
320-1510-661510-xxx-030-120-24-000-0000	Technology Related Supplies	71,929	29,671	29,671
320-2234-632012-xxx-030-120-23-000-0000	Consultant Services	1,852	0	0
195 - Well Rounded Education				
320-1510-632018-000-195-000-11-000-0000	Instructional Services	263,930	190,880	133,011
320-1510-653038-000-195-000-11-000-0000	Web Based Access License	5,606	132,850	12,000
320-1510-661011-000-195-000-11-000-0000	Instrumental Music Supplies	31,256	85,384	32,000
320-1510-661510-000-195-000-24-000-0000	Technology Related Supplies	0	45,137	6,678
320-2180-653054-000-195-000-31-000-0000	Subscription Access Fee	0	5,000	4,000
320-2180-661039-000-195-000-31-000-0000	Parental Involvement Supplies	0	3,986	3,986
320-2234-612301-000-195-000-23-000-0000	Substitute Teacher	2,190	2,280	2,280
320-2234-622000-000-195-000-23-000-0000	FICA	52	141	141
320-2234-622500-000-195-000-23-000-0000	Medicare Part A Expense	32	33	33
320-2234-623101-000-195-000-23-000-0000	Teachers' Retirement	340	0	0
320-2234-626001-000-195-000-23-000-0000	Workers' Compensation Insurance	9	9	9
320-2234-632012-000-195-000-23-000-0000	Consultant Services	657	46,500	22,000
320-2234-658201-000-195-000-23-000-0000	Travel-Employee	88,064	31,100	12,000
320-2234-659015-000-195-000-23-000-0000	Certification Fee	8,800	0	0

Terrebonne Parish School Board
Special Revenue Funds
ESSA Title IV Part A
Student Support and Academic Enrichment (SSAE)
Fiscal Year 2023/2024

#320

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
195 - Well Rounded Education 120 - Non-Public				
320-1510-632018-xxx-195-120-11-000-0000	Instructional Services	2,650	14,600	14,600
320-1510-653038-xxx-195-120-11-000-0000	Web Based Access License	1,728	918	918
320-1510-661005-xxx-195-120-11-000-0000	Instructional Materials	2,728	14,685	14,685
320-1510-661510-xxx-195-120-11-000-0000	Technology Related Supplies	0	7,336	7,336
320-2234-632012-xxx-195-120-23-000-0000	Consultant Services	0	3,019	3,019
480 - Safe and Healthy Students				
320-1510-615052-000-480-000-11-000-0000	Stipend-Inservice Participant	0	28,000	28,000
320-1510-632018-000-480-000-11-000-0000	Instructional Services	8,350	9,000	8,500
320-1510-634004-000-480-000-24-000-0000	Installation/Support Fees	0	14,000	7,000
320-1510-661005-000-480-000-11-000-0000	Instructional Materials	0	22,172	15,000
320-2234-612301-000-480-000-23-000-0000	Substitute Teacher	478	3,000	3,000
320-2234-615052-000-480-000-23-000-0000	Stipend-Inservice Participant	20,920	0	0
320-2234-622000-000-480-000-23-000-0000	FICA	52	62	62
320-2234-622500-000-480-000-23-000-0000	Medicare Part A Expense	306	421	421
320-2234-623101-000-480-000-23-000-0000	Teachers' Retirement	4,917	7,105	7,105
320-2234-626001-000-480-000-23-000-0000	Workers' Compensation Insurance	85	116	116
320-2234-632012-000-480-000-23-000-0000	Consultant Services	110,100	86,000	25,000
320-2234-653038-000-480-000-23-000-0000	Web Based Access License	9,000	12,000	9,000
320-2234-658201-000-480-000-23-000-0000	Travel-Employee	0	19,500	7,500
320-2660-661068-000-480-000-51-000-0000	Security Supplies	0	121,520	5,000
480 - Safe and Healthy Students 120 - Non-Public				
320-1510-661005-xxx-480-120-11-000-0000	Instructional Materials	0	1,052	1,052
320-2234-689503-xxx-480-120-23-000-0000	Travel-Non-Public Out of State	0	3,272	3,272
320-2660-661068-xxx-480-120-51-000-0000	Security Supplies	0	4,000	4,000
730- Safe/Drug Free				
320-2180-661039-000-000-730-31-000-0000	Parental Involvement Supplies	1,224	5,066	0
320-2234-632012-000-000-730-23-000-0000	Consultant Services	14,000	9,600	0
320-2234-653038-000-000-730-23-000-0000	Web Based Access License	0	3,565	0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2023/2024

Comprehensive Literacy State Development

The Comprehensive Literacy State Development (CLSD) program is authorized under Sections 2222-2225 of the ESEA. The purpose of the CLSD discretionary grants is to create a comprehensive literacy program to advance literacy skills, including pre-literacy skills, reading, and writing, for children from birth through grade 12, with an emphasis on disadvantaged children, including children living in poverty, English learners, and children with disabilities.

Due to the uncertainty of funding, no estimate for fiscal year 2023/2024 has been made.

Personnel Roster

Position	Revised Budget 2022/2023	Budget 2023/2024	Increase (Decrease)
Literacy Content Leader	2	0	(2)
Total Positions	2	0	(2)

Terrebonne Parish School Board
Special Revenue Funds
Comprehensive Literacy State Development (CLSD)
Fiscal Year 2023/2024

350

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
REVENUE AND OTHER SOURCES OF FUNDS				
350-0000-545590-000-610-000-00-000-0000	Other ESSA Programs	\$43,000	\$15,000	\$0
350-0000-545590-000-620-000-00-000-0000	Other ESSA Programs	357,746	262,500	0
350-0000-545590-000-630-000-00-000-0000	Other ESSA Programs	114,484	0	0
	Total Revenues	\$515,230	\$277,500	\$0
EXPENDITURES AND OTHER USES OF FUNDS				
610 - Birth - Age 5				
350-1510-661005-000-610-000-11-000-0000	Instructional Materials	\$394	\$0	\$0
350-2180-653038-000-610-000-31-000-0000	Web Based Access License	24,875	0	0
350-2234-632012-000-610-000-23-000-0000	Consultant Services	13,800	13,674	0
350-5200-693301-000-610-000-00-000-0000	Indirect Cost-Federal Fund	3,931	1,326	0
620 - Grades K - 5				
350-1510-658201-000-620-000-11-000-0000	Travel-Employee	20,390	0	0
350-1510-661005-000-620-000-11-000-0000	Instructional Materials	10,793	0	0
350-2220-611342-000-620-000-11-000-0000	Literacy Content Leader	198,718	161,671	0
350-2234-612301-000-620-000-23-000-0000	Substitute Teacher	461	0	0
350-xxxx-621000-000-620-000-11-000-0000	Group Insurance Expense	41,027	34,530	0
350-xxxx-622500-000-620-000-11-000-0000	Medicare Part A Expense	2,780	2,344	0
350-xxxx-623101-000-620-000-11-000-0000	Teachers' Retirement	50,077	40,094	0
350-xxxx-626001-000-620-000-11-000-0000	Workers' Compensation Insurance	797	647	0
350-5200-693301-000-620-000-00-000-0000	Indirect Cost-Federal Fund	32,704	23,214	0
630 - Grades 6 - 8				
350-1510-658201-000-630-000-11-000-0000	Travel-Employee	1,042	0	0
350-1510-661005-000-630-000-11-000-0000	Instructional Materials	39,638	0	0
350-2220-611342-000-630-000-11-000-0000	Literacy Content Leader	27,687	0	0
350-2220-621000-000-630-000-11-000-0000	Group Insurance Expense	5,175	0	0
350-2220-622500-000-630-000-11-000-0000	Medicare Part A Expense	387	0	0
350-2220-623101-000-630-000-11-000-0000	Teachers' Retirement	6,977	0	0
350-2220-626001-000-630-000-11-000-0000	Workers' Compensation Insurance	111	0	0
350-2234-632012-000-630-000-23-000-0000	Consultant Services	23,000	0	0
350-5200-693301-000-630-000-00-000-0000	Indirect Cost-Federal Fund	10,466	0	0
	Total Expenditures	\$515,230	\$277,500	\$0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2023/2024

**ESSA Title II Part A
Supporting Effective Instruction State Grants**

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 2023/2024 is estimated at \$918,798. The basic Title II Part A is comprised of two components, Administrative and Non-Public, which have allocations of \$752,213 and \$166,585 respectively.

Personnel Roster

Position	Revised Budget 2022/2023	Budget 2023/2024	Increase (Decrease)
Intervention Content Leader	1	2	1
Administrative Intern	1	0	(1)
Total Positions	2	2	0

Terrebonne Parish School Board
Special Revenue Funds
ESSA Title II Part A - Supporting Effective Instruction State Grants **# 370**
Fiscal Year 2023/2024

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
REVENUE AND OTHER SOURCES OF FUNDS				
370-0000-545450-000-000-000-00-000-0000	Title II Part A	\$1,142,332	\$1,247,179	\$918,798
	Total Revenues	\$1,142,332	\$1,247,179	\$918,798
EXPENDITURES AND OTHER USES OF FUNDS				
370-1110-615103-000-000-000-23-000-0000	Stipend-Target/Demand Teacher	\$400,000	\$350,000	\$200,000
370-1211-615103-000-000-000-23-000-0000	Stipend-Target/Demand Teacher	20,000	15,000	25,000
370-1212-615103-000-000-000-23-000-0000	Stipend-Target/Demand Teacher	0	10,000	15,000
370-1510-615103-000-000-000-23-000-0000	Stipend-Target/Demand Teacher	12,500	20,000	25,000
370-2214-611362-000-000-000-11-000-0000	Administrative Intern	17,031	41,451	0
370-2214-615103-000-000-000-23-000-0000	Stipend-Target/Demand Teacher	5,000	10,000	15,000
370-2220-611344-000-000-000-11-000-0000	Intervention Content Leader	81,969	50,556	97,005
370-2234-613060-000-000-000-23-000-0000	Extra Work-Mentor Teacher	0	12,000	0
370-2234-615052-000-000-000-23-000-0000	Stipend-Inservice Participant	0	0	12,000
370-2234-624001-000-000-000-23-000-0000	Tuition Reimbursement	8,400	25,000	25,000
370-2234-624013-000-000-000-23-000-0000	Praxis Test Fee	3,071	10,000	10,000
370-2234-653038-000-000-000-23-000-0000	Web Based Access License	7,617	1,500	1,500
370-2234-658201-000-000-000-23-000-0000	Travel-Employee	23,321	79,830	30,265
370-2410-615103-000-000-000-23-000-0000	Stipend-Target/Demand Teacher	40,000	40,000	35,000
370-2420-615103-000-000-000-23-000-0000	Stipend-Target/Demand Teacher	37,500	40,000	35,000
370-xxxx-621000-000-000-000-11-000-0000	Group Insurance Expense	21,710	15,036	23,745
370-xxxx-622500-000-000-000-xx-000-0000	Medicare Part A Expense	8,753	8,540	6,538
370-xxxx-623101-000-000-000-xx-000-0000	Teachers' Retirement	150,318	146,074	113,070
370-xxxx-626001-000-000-000-xx-000-0000	Workers' Compensation Insurance	2,436	2,355	1,836
370-5200-693301-000-000-000-00-000-0000	Indirect Cost-Federal Fund	104,427	110,295	81,254
240 - Non-Public				
370-2214-611367-000-240-000-41-240-0000	Staff Development Coordinator	14,184	15,482	16,284
370-2214-621000-000-240-000-41-240-0000	Group Insurance Expense	3,053	3,003	3,106
370-2214-622500-000-240-000-41-240-0000	Medicare Part A Expense	184	224	218
370-2214-623101-000-240-000-41-240-0000	Teachers' Retirement	3,574	3,840	3,924
370-2214-626001-000-240-000-41-240-0000	Workers' Compensation Insurance	57	62	65
370-2234-632012-xxx-240-000-23-240-0000	Consultant Services	22,573	75,247	25,650
370-2234-653038-xxx-240-000-23-240-0000	Web Based Access License	7,290	0	3,000
370-2234-661045-xxx-240-000-23-246-0000	Professional Development Supplies	689	360	524

TERREBONNE

Parish School District

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Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2023/2024

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 2023/2024 fiscal year is estimated at \$395,532.

Personnel Roster

Position	Revised Budget 2022/2023	Budget 2023/2024	Increase (Decrease)
Paraprofessional	6	6	0
Clerical/Secretarial	1	1	0
Support Service Coordinator	1	1	0
Total Positions	8	8	0

Terrebonne Parish School Board
Special Revenue Funds
ESSA Title VII - Indian Education
Fiscal Year 2023/2024

410

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
REVENUE AND OTHER SOURCES OF FUNDS				
410-0000-543900-000-000-000-0000	Restricted Grants-Direct	\$405,647	\$384,825	\$395,532
	Total Revenues	\$405,647	\$384,825	\$395,532
EXPENDITURES AND OTHER USES OF FUNDS				
410-1510-611501-000-000-000-0000	Paraprofessional	\$123,216	\$107,266	\$111,921
410-1510-612431-000-000-000-0000	Substitute Paraprofessional	168	0	0
410-1510-613001-000-000-000-0000	Extra Work-Paraprofessional	0	672	924
410-1510-632018-000-000-000-0000	Instructional Services	7,079	12,400	16,775
410-1510-651056-000-000-000-0000	Field Trip Expense	0	0	300
410-1510-661005-000-000-000-0000	Instructional Materials	29,155	20,396	12,698
410-1510-661510-000-000-000-0000	Technology Related Supplies	838	3,926	1,200
410-2180-661039-000-000-000-0000	Parental Involvement Supplies	0	0	800
410-2190-632012-000-000-000-0000	Consultant Services	0	5,000	0
410-2214-611401-000-000-000-0000	Clerical/Secretarial	18,002	20,135	21,157
410-2214-611822-000-000-000-0000	Support Service Coordinator	51,547	55,045	55,044
410-2214-613008-000-000-000-0000	Extra Work-Clerical	0	144	114
410-2214-613071-000-000-000-0000	Extra Work-Coordinator	0	336	336
410-2214-658201-000-000-000-0000	Travel-Employee	324	2,500	1,000
410-2214-661050-000-000-000-0000	General Office Supplies	771	500	500
410-2234-658253-000-000-000-0000	Travel-Out of State	0	0	9,000
410-2620-653001-000-000-000-0000	Postage Expense	867	920	1,000
410-2720-651056-000-000-000-0000	Field Trip Expense	0	3,000	3,000
410-xxxx-621000-000-000-000-0000	Group Insurance Expense	95,067	76,993	79,940
410-xxxx-622000-000-000-000-0000	FICA	10	0	0
410-xxxx-622500-000-000-000-0000	Medicare Part A Expense	2,061	2,068	2,747
410-xxxx-623101-000-000-000-0000	Teachers' Retirement	38,688	38,777	41,339
410-xxxx-626001-000-000-000-0000	Workers' Compensation Insurance	771	715	758
410-5200-693301-000-000-000-0000	Indirect Cost-Federal Fund	37,083	34,032	34,979
	Total Expenditures	\$405,647	\$384,825	\$395,532

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2023/2024

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.

Funding for this grant has been discontinued.

Program Code:
345 – Native Youth Community Project

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2023/2024

Elementary and Secondary School Emergency Relief Funds
CARES Act
Real-Time Early Access to Literacy (REAL)

The Real-Time Early Access to Literacy (REAL) Grant provides early literacy support for students in Pre-K through grade 3 enrolled in CIR/UIR-A schools. The primary objectives of REAL tutoring services are to: support literacy development for Louisiana's youngest learners, develop strong relationships with families to support learning, align to and complement school systems' existing work with high-quality curricula, and implement tutoring best practices.

Due to the uncertainty of funding, no estimate for fiscal year 2023/2024 has been made.

Program Code:
665 – Real-Time Early Access to Literacy

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2023/2024

**Elementary and Secondary School Emergency Relief Funds II
CRRSA Act**

On December 27, 2020, President Trump signed into law the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act 2021, Public Law 116-260, which provided \$54.3 billion for an ESSER II Fund. ESSER II 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 2020.

In an effort to fight the spread of COVID-19, Gov. John Bel Edwards on April 15, 2020 signed a proclamation closing K-12 public schools in Louisiana until the end of the school year, with many students getting their education via remote learning. Since Louisiana's school facilities first closed in response to the pandemic, school systems and the Department of Education have prioritized the safety of students and staff.

School systems worked to create comprehensive plans that prioritize safety, with additional efforts focused on getting back to in-person teaching and learning safely, assessing and addressing academic needs and accelerate learning, and meeting the social-emotional and mental health needs of students and educators.

In addition to receiving a formula allocation of CRRSA funds, LEAs were eligible to apply for Incentive grants to support key Planning Priorities.

Funding through the CRRSA Act/ESSER II is \$24,467,410, which is comprised of ESSER Formula and ESSER Incentive. All CRRSA Funds are expendable through September 30, 2023.

Personnel Roster

Position	Budget July 1, 2021 through September 30, 2023
Temporary Paraprofessional	1
Total Positions	1

Terrebonne Parish School Board
Special Revenue Funds
CRRSA Act (ESSER II) Fund
Fiscal Year 2023/2024

435

Account Number	Account Description	Budget July 1,2021 - Sept. 30, 2023	Actual July 1,2021 - April 30, 2023	Budget May 1,2023 - Sept. 30, 2023
REVENUE AND OTHER SOURCES OF FUNDS				
435-0000-545900-000-650-000-00-000-0000	Restricted Grants-Through State	\$24,127,910	\$17,177,942	\$6,949,968
435-0000-545900-000-655-000-00-000-0000	Restricted Grants-Through State	339,500	175,851	163,649
	Total Revenues	\$24,467,410	\$17,353,793	\$7,113,617
EXPENDITURES AND OTHER USES OF FUNDS				
650 - ESSER II-Formula				
435-1100-634004-000-650-000-00-062-0000	Installation/Support Fees	\$150,000	\$129,000	\$21,000
435-1100-644230-000-650-000-00-057-0000	Copy Equipment Rental	3,000	913	2,087
435-1100-653033-000-650-000-00-059-0000	Data Plan	1,200,000	877,171	322,829
435-1100-661005-000-650-000-00-051-0000	Instructional Materials	328,607	0	328,607
435-1100-661052-000-650-000-00-062-0000	Other Materials & Supplies	147,827	147,827	0
435-1100-661510-000-650-000-00-058-0000	Technology Related Supplies	2,248,086	2,050,609	197,477
435-1100-661510-000-650-000-00-062-0000	Technology Related Supplies	2,589,721	1,721,549	868,172
435-1105-611205-000-650-000-00-062-0000	Kindergarten Teacher	400,000	192,481	207,519
435-1105-612301-000-650-000-00-065-0000	Substitute Teacher	20,000	10,365	9,635
435-1110-611208-000-650-000-00-062-0000	Elementary Teacher (1-8)	2,500,000	1,604,233	895,767
435-1110-611224-000-650-000-00-062-0000	Elementary Computer Lab Teacher	120,000	84,631	35,369
435-1110-611248-000-650-000-00-062-0000	Instructional Interventionist	4,500	3,586	914
435-1110-612301-000-650-000-00-065-0000	Substitute Teacher	110,269	110,269	0
435-1110-612431-000-650-000-00-065-0000	Substitute Paraprofessional	8,000	224	7,776
435-1110-613041-000-650-000-00-056-0000	Extra Work-Teacher	383,753	383,753	0
435-1130-611231-000-650-000-00-062-0000	Secondary Teacher	705,000	543,820	161,180
435-1130-611234-000-650-000-00-062-0000	Secondary Computer Lab Teacher	9,000	7,061	1,939
435-1130-611501-000-650-000-00-062-0000	Paraprofessional	9,000	6,858	2,142
435-1130-612301-000-650-000-00-065-0000	Substitute Teacher	35,000	32,348	2,652
435-1130-613041-000-650-000-00-050-0000	Extra Work-Teacher	336	336	0
435-1130-613041-000-650-000-00-056-0000	Extra Work-Teacher	171,645	171,645	0
435-1210-611501-000-650-000-00-062-0000	Paraprofessional	1,000	204	796
435-1210-653038-000-650-000-00-054-0000	Web Based Access License	5,944	5,944	0
435-1210-661510-000-650-000-00-054-0000	Technology Related Supplies	34,857	26,217	8,640
435-1211-611241-000-650-000-00-062-0000	Special Education Teacher	175,164	144,145	31,019
435-1211-611243-000-650-000-00-062-0000	Homebound Teacher	13,500	10,654	2,846
435-1211-611501-000-650-000-00-062-0000	Paraprofessional	245,000	186,044	58,956

Terrebonne Parish School Board
Special Revenue Funds
CRRSA Act (ESSER II) Fund
Fiscal Year 2023/2024

435

Account Number	Account Description	Budget July 1,2021 - Sept. 30, 2023	Actual July 1,2021 - April 30, 2023	Budget May 1,2023 - Sept. 30, 2023
435-1211-612301-000-650-000-00-065-0000	Substitute Teacher	10,000	7,484	2,516
435-1211-612431-000-650-000-00-065-0000	Substitute Paraprofessional	5,000	1,904	3,096
435-1211-613003-000-650-000-00-055-0000	Summer Program Paraprofessional	3,485	3,485	0
435-1211-613042-000-650-000-00-055-0000	Summer Program Teacher	6,571	6,571	0
435-1211-613042-000-650-000-00-057-0000	Summer Program Teacher	616	616	0
435-1212-611240-000-650-000-00-062-0000	Special Education Support Teacher	450,000	288,812	161,188
435-1212-612301-000-650-000-00-065-0000	Substitute Teacher	15,000	10,811	4,189
435-1214-611242-000-650-000-00-062-0000	Adaptive Physical Education Teacher	27,000	21,162	5,838
435-1216-611245-000-650-000-00-062-0000	Early Steps Teacher	9,000	7,094	1,906
435-1216-611247-000-650-000-00-062-0000	Sp Ed Non-Cat Preschool Teacher	83,250	65,992	17,258
435-1216-611505-000-650-000-00-062-0000	Sp Ed Non-Cat Preschool Para	29,250	22,172	7,078
435-1216-612301-000-650-000-00-065-0000	Substitute Teacher	5,000	4,502	498
435-1216-612431-000-650-000-00-065-0000	Substitute Paraprofessional	5,000	56	4,944
435-1220-611281-000-650-000-00-062-0000	Gifted Teacher	99,000	74,930	24,070
435-1220-611283-000-650-000-00-062-0000	Talented Teacher	18,000	13,442	4,558
435-1220-612301-000-650-000-00-065-0000	Substitute Teacher	2,000	1,076	924
435-1340-611235-000-650-000-00-062-0000	Family and Consumer Science Teacher	36,000	27,428	8,572
435-1340-612301-000-650-000-00-065-0000	Substitute Teacher	5,000	1,500	3,500
435-1360-611237-000-650-000-00-062-0000	Business and Administration Teacher	54,000	41,758	12,242
435-1360-612301-000-650-000-00-065-0000	Substitute Teacher	3,000	2,246	754
435-1370-611239-000-650-000-00-062-0000	Health Science Teacher	18,000	14,131	3,869
435-1370-612301-000-650-000-00-065-0000	Substitute Teacher	3,000	592	2,408
435-1390-611238-000-650-000-00-062-0000	Other Career and Technical Teacher	72,000	56,057	15,943
435-1390-611501-000-650-000-00-062-0000	Paraprofessional	6,750	5,149	1,601
435-1390-612301-000-650-000-00-065-0000	Substitute Teacher	5,000	3,080	1,920
435-1410-611266-000-650-000-00-062-0000	Sec Instrumental/Vocal Teacher	58,500	43,566	14,934
435-1410-611267-000-650-000-00-062-0000	Elem Instrumental Music Teacher	49,500	38,418	11,082
435-1410-612301-000-650-000-00-065-0000	Substitute Teacher	5,000	712	4,288
435-1460-661005-000-650-000-00-057-0000	Instructional Materials	34,318	34,318	0
435-1470-613042-000-650-000-00-057-0000	Summer Program Teacher	21,753	21,753	0
435-1470-613058-000-650-000-00-063-0000	Extra Work-Instructional Coach	3,426	3,426	0
435-1470-632018-000-650-000-00-057-0000	Instructional Services	110,000	110,000	0
435-1470-651056-000-650-000-00-057-0000	Field Trip Expense	16,083	16,083	0
435-1470-658201-000-650-000-00-057-0000	Travel-Employee	1,700	110	1,590

Terrebonne Parish School Board
Special Revenue Funds
CRRSA Act (ESSER II) Fund
Fiscal Year 2023/2024

435

Account Number	Account Description	Budget July 1,2021 - Sept. 30, 2023	Actual July 1,2021 - April 30, 2023	Budget May 1,2023 - Sept. 30, 2023
435-1470-661005-000-650-000-00-057-0000	Instructional Materials	71,394	71,394	0
435-1480-611262-000-650-000-00-062-0000	Alternative Program Teacher	60,000	45,964	14,036
435-1480-611264-000-650-000-00-062-0000	In-School Intervention Teacher	31,500	24,132	7,368
435-1480-611501-000-650-000-00-062-0000	Paraprofessional	4,500	2,679	1,821
435-1480-612301-000-650-000-00-065-0000	Substitute Teacher	5,000	2,820	2,180
435-1480-661510-000-650-000-00-058-0000	Technology Related Supplies	20,000	11,020	8,980
435-1490-611272-000-650-000-00-062-0000	JAG Teacher	13,500	8,066	5,434
435-1510-611205-000-650-000-00-062-0000	Kindergarten Teacher	5,000	4,456	544
435-1510-611208-000-650-000-00-062-0000	Elementary Teacher (1-8)	54,000	35,799	18,201
435-1510-611214-000-650-000-00-062-0000	Part-Time Teacher	2,016	2,016	0
435-1510-611248-000-650-000-00-062-0000	Instructional Interventionist	9,000	3,000	6,000
435-1510-611501-000-650-000-00-062-0000	Paraprofessional	63,737	58,891	4,846
435-1520-611255-000-650-000-00-062-0000	EL Teacher	22,500	17,823	4,677
435-1520-611257-000-650-000-00-062-0000	EL Interpreter	13,500	9,000	4,500
435-1520-611501-000-650-000-00-062-0000	Paraprofessional	6,750	5,866	884
435-1520-658201-000-650-000-00-057-0000	Travel-Employee	150	93	57
435-1530-611271-000-650-000-00-062-0000	Pre-Kindergarten Teacher	198,000	146,350	51,650
435-1530-611501-000-650-000-00-062-0000	Paraprofessional	99,000	70,388	28,612
435-1530-612301-000-650-000-00-065-0000	Substitute Teacher	10,000	8,050	1,950
435-1530-612431-000-650-000-00-065-0000	Substitute Paraprofessional	5,000	1,827	3,173
435-1530-613041-000-650-000-00-056-0000	Extra Work-Teacher	600	600	0
435-1530-653038-000-650-000-00-063-0000	Web Based Access License	36,213	36,213	0
435-2111-611110-000-650-000-00-062-0000	Director of Child Welfare & Attendance	2,250	600	1,650
435-2111-611116-000-650-000-00-062-0000	Supervisor of Child Welfare & Attendance	9,000	6,600	2,400
435-2111-611401-000-650-000-00-062-0000	Clerical/Secretarial	4,500	3,633	867
435-2120-653038-000-650-000-00-052-0000	Web Based Access License	47,572	47,572	0
435-2122-611305-000-650-000-00-062-0000	Guidance Counselor	250,000	134,886	115,114
435-2122-611327-000-650-000-00-062-0000	Behavior Interventionist	9,000	6,574	2,426
435-2122-611409-000-650-000-00-062-0000	Guidance Secretary	13,500	10,434	3,066
435-2122-613080-000-650-000-00-057-0000	Extra Work-Guidance Counselor	22,000	17,059	4,941
435-2131-611144-000-650-000-00-062-0000	Nurse Coordinator	4,500	3,600	900
435-2132-661052-000-650-000-00-062-0000	Other Materials & Supplies	530	473	57
435-2132-673907-000-650-000-00-062-0000	Other Equipment-Buildings	16,188	0	16,188
435-2134-611601-000-650-000-00-062-0000	Nursing Assistant	60,000	33,055	26,945

Terrebonne Parish School Board
Special Revenue Funds
CRRSA Act (ESSER II) Fund
Fiscal Year 2023/2024

435

Account Number	Account Description	Budget July 1,2021 - Sept. 30, 2023	Actual July 1,2021 - April 30, 2023	Budget May 1,2023 - Sept. 30, 2023
435-2134-611602-000-650-000-00-062-0000	Part-Time Nursing Assistant	25,650	9,195	16,455
435-2134-611841-000-650-000-00-062-0000	Health Nurse	75,000	52,075	22,925
435-2134-613017-000-650-000-00-057-0000	Extra Work-Nursing Assistant	9,000	6,878	2,122
435-2134-613057-000-650-000-00-055-0000	Extra Work-Nurse	3,355	3,355	0
435-2134-613057-000-650-000-00-057-0000	Extra Work-Nurse	4,400	3,679	721
435-2134-658201-000-650-000-00-057-0000	Travel-Employee	100	100	0
435-2140-611401-000-650-000-00-062-0000	Clerical/Secretarial	4,500	3,543	957
435-2140-611425-000-650-000-00-062-0000	Microfilm Clerk	4,500	1,759	2,741
435-2142-611325-000-650-000-00-062-0000	Psychologist	60,000	41,944	18,056
435-2145-611331-000-650-000-00-062-0000	Educational Diagnostician	36,000	28,096	7,904
435-2145-611339-000-650-000-00-062-0000	Pupil Appraisal Coordinator	4,500	3,600	900
435-2149-611323-000-650-000-00-062-0000	Social Worker	31,500	20,997	10,503
435-2149-611324-000-650-000-00-062-0000	Applied Behavior Specialist	4,500	1,500	3,000
435-2152-611301-000-650-000-00-062-0000	Speech Therapist/Pathologist	75,000	53,426	21,574
435-2152-611303-000-650-000-00-062-0000	Speech Therapist Assistant	40,500	31,298	9,202
435-2152-611329-000-650-000-00-062-0000	Qual Exam/Speech Pathologist	18,000	14,287	3,713
435-2152-611338-000-650-000-00-062-0000	Speech Therapy Coordinator	4,500	3,600	900
435-2152-613061-000-650-000-00-055-0000	Extra Work-Speech Therapist	1,280	655	625
435-2153-611337-000-650-000-00-062-0000	Audiologist	4,500	3,600	900
435-2154-611903-000-650-000-00-062-0000	Special Education Interpreter	6,750	4,220	2,530
435-2154-613002-000-650-000-00-057-0000	Extra Work-Interpreter	11,842	11,842	0
435-2154-658201-000-650-000-00-057-0000	Travel-Employee	50	0	50
435-2161-611321-000-650-000-00-062-0000	Occupational Therapist	9,000	7,200	1,800
435-2170-611335-000-650-000-00-062-0000	Assistive Technologist	4,500	3,540	960
435-2180-611371-000-650-000-00-062-0000	Project Itinerant Liaison	4,500	3,568	932
435-2180-611509-000-650-000-00-062-0000	Migrant Advocate	2,250	1,735	515
435-2180-611821-000-650-000-00-062-0000	Migrant Recruiter	4,500	3,600	900
435-2180-611822-000-650-000-00-062-0000	Support Service Coordinator	4,500	3,000	1,500
435-2190-611355-000-650-000-00-062-0000	Instructional Technology Specialist	4,500	3,000	1,500
435-2190-611902-000-650-000-00-062-0000	Foreign Language Interpreter	3,000	1,334	1,666
435-2211-611111-000-650-000-00-062-0000	Supervisor of Regular Programs	15,000	9,300	5,700
435-2211-611138-000-650-000-00-062-0000	District Assessmnt/Acct Admin	4,500	3,600	900
435-2211-611401-000-650-000-00-062-0000	Clerical/Secretarial	6,000	3,617	2,383
435-2212-611112-000-650-000-00-062-0000	Supervisor of Special Education	9,000	5,100	3,900

Terrebonne Parish School Board
Special Revenue Funds
CRRSA Act (ESSER II) Fund
Fiscal Year 2023/2024

435

Account Number	Account Description	Budget July 1,2021 - Sept. 30, 2023	Actual July 1,2021 - April 30, 2023	Budget May 1,2023 - Sept. 30, 2023
435-2212-611363-000-650-000-00-062-0000	Special Area Coordinator	9,000	7,200	1,800
435-2212-611373-000-650-000-00-062-0000	Special Area Facilitator	50,000	25,195	24,805
435-2212-611401-000-650-000-00-062-0000	Clerical/Secretarial	6,750	5,330	1,420
435-2212-611427-000-650-000-00-062-0000	Part-Time Clerical	1,800	900	900
435-2214-611113-000-650-000-00-062-0000	Supervisor of Federal Programs	7,000	5,100	1,900
435-2214-611349-000-650-000-00-062-0000	Reading Consultant	4,500	3,600	900
435-2214-611362-000-650-000-00-062-0000	Administrative Intern	4,500	3,600	900
435-2214-611363-000-650-000-00-062-0000	Special Area Coordinator	4,500	3,600	900
435-2214-611367-000-650-000-00-062-0000	Staff Development Coordinator	4,500	3,600	900
435-2214-611369-000-650-000-00-062-0000	Early Childhood Coordinator	9,000	7,120	1,880
435-2214-611401-000-650-000-00-062-0000	Clerical/Secretarial	13,500	10,658	2,842
435-2214-611822-000-650-000-00-062-0000	Support Service Coordinator	4,500	3,600	900
435-2214-613004-000-650-000-00-057-0000	Summer Program Coordinator	32,769	32,769	0
435-2220-611342-000-650-000-00-062-0000	Literacy Content Leader	15,000	9,087	5,913
435-2220-611344-000-650-000-00-062-0000	Intervention Content Leader	150,000	102,126	47,874
435-2220-611346-000-650-000-00-062-0000	Part-Time Instructional Coach	185	185	0
435-2220-611347-000-650-000-00-062-0000	Curriculum Specialist	18,000	14,399	3,601
435-2220-611348-000-650-000-00-062-0000	ELA Content Leader	6,000	4,073	1,927
435-2220-611350-000-650-000-00-062-0000	Math Content Leader	4,500	2,066	2,434
435-2220-611352-000-650-000-00-062-0000	STEM Coordinator	4,500	3,600	900
435-2220-611353-000-650-000-00-062-0000	Master Teacher	27,000	19,440	7,560
435-2220-611354-000-650-000-00-062-0000	Lead Teacher	15,000	10,099	4,901
435-2220-611357-000-650-000-00-062-0000	Instructional Coach	4,500	3,531	969
435-2231-624001-000-650-000-00-050-0000	Tuition Reimbursement	9,000	600	8,400
435-2231-624013-000-650-000-00-050-0000	Praxis Test Fee	3,750	2,807	943
435-2234-612301-000-650-000-00-050-0000	Substitute Teacher	21,951	21,951	0
435-2234-615052-000-650-000-00-050-0000	Stipend-Inservice Participant	15,504	15,504	0
435-2234-632012-000-650-000-00-050-0000	Consultant Services	46,023	21,125	24,898
435-2234-658201-000-650-000-00-050-0000	Travel-Employee	32,650	8,096	24,554
435-2234-661045-000-650-000-00-050-0000	Professional Development Supplies	2,250	0	2,250
435-2252-611287-000-650-000-00-062-0000	Elementary Librarian	120,000	82,177	37,823
435-2252-611288-000-650-000-00-062-0000	Secondary Librarian	50,000	21,394	28,606
435-2252-612301-000-650-000-00-065-0000	Substitute Teacher	5,000	4,197	803
435-2259-611423-000-650-000-00-062-0000	Media Center Clerk	4,500	1,786	2,714

Terrebonne Parish School Board
Special Revenue Funds
CRRSA Act (ESSER II) Fund
Fiscal Year 2023/2024

435

Account Number	Account Description	Budget July 1,2021 - Sept. 30, 2023	Actual July 1,2021 - April 30, 2023	Budget May 1,2023 - Sept. 30, 2023
435-2290-611361-000-650-000-00-062-0000	Education Technology Facilitator	4,500	3,600	900
435-2290-611363-000-650-000-00-062-0000	Special Area Coordinator	4,500	3,600	900
435-2290-611377-000-650-000-00-062-0000	Federal Programs Grant Liaison	4,500	3,600	900
435-2312-611429-000-650-000-00-062-0000	Receptionist/Switchboard Operator	3,000	2,536	464
435-2312-611431-000-650-000-00-062-0000	Executive Assistant	4,500	3,600	900
435-2321-611102-000-650-000-00-062-0000	Superintendent	7,000	5,400	1,600
435-2321-611421-000-650-000-00-062-0000	Executive Secretary	2,250	1,169	1,081
435-2324-611103-000-650-000-00-062-0000	Assistant Superintendent	4,500	3,000	1,500
435-2324-611104-000-650-000-00-062-0000	Chief Academic Officer	2,250	600	1,650
435-2324-611417-000-650-000-00-062-0000	Assistant Superintendent Secretary	2,250	1,500	750
435-2324-611418-000-650-000-00-062-0000	Chief Academic Officer Secretary	1,800	337	1,463
435-2410-611141-000-650-000-00-062-0000	Principal	210,000	121,200	88,800
435-2410-611405-000-650-000-00-062-0000	School Clerical 12 Months	11,250	8,894	2,356
435-2410-611407-000-650-000-00-062-0000	School Clerical Non-12 Months	86,625	63,964	22,661
435-2410-611427-000-650-000-00-062-0000	Part-Time Clerical	13,980	13,980	0
435-2410-612433-000-650-000-00-065-0000	Substitute Secretary/Clerical	5,000	1,837	3,163
435-2410-613009-000-650-000-00-057-0000	Summer School Clerical	9,000	7,259	1,741
435-2410-613077-000-650-000-00-055-0000	Summer Program Administration	3,047	3,047	0
435-2410-613077-000-650-000-00-057-0000	Summer Program Administration	25,027	25,027	0
435-2420-611142-000-650-000-00-062-0000	Assistant Principal	210,000	126,000	84,000
435-2511-611105-000-650-000-00-062-0000	Chief Financial Officer	6,000	3,600	2,400
435-2511-611118-000-650-000-00-062-0000	Supervisor of Finance	4,500	2,100	2,400
435-2511-611133-000-650-000-00-062-0000	Lead Accountant	4,500	1,500	3,000
435-2511-611401-000-650-000-00-062-0000	Administrative Assistant to CFO	4,500	1,839	2,661
435-2514-611803-000-650-000-00-062-0000	Payroll Manager	4,500	3,600	900
435-2514-611805-000-650-000-00-062-0000	Accountant	9,000	7,180	1,820
435-2515-611413-000-650-000-00-062-0000	Accounting Clerk	4,500	3,632	868
435-2515-611805-000-650-000-00-062-0000	Accountant	22,500	17,260	5,240
435-2520-611124-000-650-000-00-062-0000	Purchasing Agent	4,500	3,600	900
435-2530-611151-000-650-000-00-062-0000	Warehouse Manager	2,250	1,973	277
435-2530-611153-000-650-000-00-062-0000	Assistant Warehouse Manager	4,500	1,102	3,398
435-2530-611607-000-650-000-00-062-0000	Warehouse Clerk	4,500	3,564	936
435-2530-611631-000-650-000-00-062-0000	Driver/General Laborer	4,500	2,525	1,975
435-2540-611401-000-650-000-00-062-0000	Clerical/Secretarial	2,250	1,769	481

Terrebonne Parish School Board
Special Revenue Funds
CRRSA Act (ESSER II) Fund
Fiscal Year 2023/2024

435

Account Number	Account Description	Budget July 1,2021 - Sept. 30, 2023	Actual July 1,2021 - April 30, 2023	Budget May 1,2023 - Sept. 30, 2023
435-2590-611125-000-650-000-00-062-0000	Risk Manager	4,500	3,600	900
435-2590-611401-000-650-000-00-062-0000	Clerical/Secretarial	2,250	1,784	466
435-2590-611422-000-650-000-00-062-0000	Employee Benefits Coordinator	2,250	1,983	267
435-2610-611131-000-650-000-00-062-0000	Supervisor of Plant Operations	4,500	3,600	900
435-2610-611401-000-650-000-00-062-0000	Clerical/Secretarial	4,500	3,582	918
435-2620-611611-000-650-000-00-062-0000	General Maintenance Helper	14,625	10,892	3,733
435-2620-611621-000-650-000-00-062-0000	Non-12 Month Custodian	6,750	4,184	2,566
435-2620-611623-000-650-000-00-062-0000	Building Manager & Custodian	250,000	175,535	74,465
435-2620-611625-000-650-000-00-062-0000	Part-Time Custodian	1,800	900	900
435-2620-611701-000-650-000-00-062-0000	General Maintenance Leaderman	2,250	750	1,500
435-2620-611705-000-650-000-00-062-0000	Carpenter	11,250	9,336	1,914
435-2620-611707-000-650-000-00-062-0000	Roofer	4,500	3,747	753
435-2620-611709-000-650-000-00-062-0000	Mason	2,250	1,500	750
435-2620-611711-000-650-000-00-062-0000	Plumber	2,250	1,919	331
435-2620-611713-000-650-000-00-062-0000	HVAC Technician	9,000	4,906	4,094
435-2620-611717-000-650-000-00-062-0000	Electrician	4,500	2,654	1,846
435-2620-613013-000-650-000-00-062-0000	Extra Work-Maintenance	5,146	5,146	0
435-2620-661062-000-650-000-00-061-0000	Custodial Supplies	172,265	107,270	64,995
435-2620-661062-000-650-000-00-062-0000	Custodial Supplies	200,000	168,982	31,018
435-2620-673910-000-650-000-00-066-0000	Other Equipment-Buildings	29,510	29,510	0
435-2640-661064-000-650-000-00-066-0000	HVAC Supplies	3,125	1,612	1,513
435-2660-634047-000-650-000-00-062-0000	Contract Security Service	625	0	625
435-2710-611121-000-650-000-00-062-0000	Supervisor of Transportation	4,500	3,600	900
435-2710-611401-000-650-000-00-062-0000	Clerical/Secretarial	2,250	1,786	464
435-2710-611427-000-650-000-00-062-0000	Part-Time Clerical	1,290	1,290	0
435-2710-611435-000-650-000-00-062-0000	Fleet Operations Facilitator	2,250	306	1,944
435-2710-611436-000-650-000-00-062-0000	Fleet Operations Dispatcher	2,250	386	1,864
435-2710-611437-000-650-000-00-062-0000	Fleet Operations Coordinator	2,250	368	1,882
435-2710-611703-000-650-000-00-062-0000	Fleet Operations Facilitator	2,250	750	1,500
435-2710-611704-000-650-000-00-062-0000	Fleet Operations Dispatcher	2,250	1,500	750
435-2710-611721-000-650-000-00-062-0000	Fleet Operations Coordinator	2,250	1,500	750
435-2720-643026-000-650-000-00-061-0000	Sanitizing/Cleaning Service	6,000	5,188	812
435-2720-661062-000-650-000-00-061-0000	Custodial Supplies	10,000	341	9,659
435-2721-611633-000-650-000-00-062-0000	Transportation Driver	42,750	30,782	11,968

Terrebonne Parish School Board
Special Revenue Funds
CRRSA Act (ESSER II) Fund
Fiscal Year 2023/2024

435

Account Number	Account Description	Budget July 1,2021 - Sept. 30, 2023	Actual July 1,2021 - April 30, 2023	Budget May 1,2023 - Sept. 30, 2023
435-2721-611635-000-650-000-00-062-0000	Regular Education Bus Driver	257,625	171,067	86,558
435-2721-613021-000-650-000-00-057-0000	Summer School Driver	45,400	42,836	2,564
435-2730-643026-000-650-000-00-061-0000	Sanitizing/Cleaning Service	4,000	636	3,364
435-2731-611637-000-650-000-00-062-0000	Special Education Bus Driver	36,000	26,708	9,292
435-2731-613021-000-650-000-00-057-0000	Summer School Driver	8,000	6,834	1,166
435-2732-611541-000-650-000-00-062-0000	Special Education Bus Attendant	42,750	30,487	12,263
435-2732-613026-000-650-000-00-057-0000	Extra Work-Spec Ed Bus Attendant	4,440	4,440	0
435-2821-611823-000-650-000-00-062-0000	Public Information Officer	6,000	3,600	2,400
435-2831-611108-000-650-000-00-062-0000	Director of Human Resources	4,500	600	3,900
435-2831-611117-000-650-000-00-062-0000	Supervisor of Human Resources	6,000	3,600	2,400
435-2833-611401-000-650-000-00-062-0000	Clerical/Secretarial	11,250	4,044	7,206
435-2833-611410-000-650-000-00-062-0000	Human Resource Clerk	6,000	4,142	1,858
435-2833-611412-000-650-000-00-062-0000	Position Control Specialist	2,250	1,089	1,161
435-2833-611427-000-650-000-00-062-0000	Part-Time Clerical	150	150	0
435-2841-611123-000-650-000-00-062-0000	Data Processing Manager	6,000	3,600	2,400
435-2843-611813-000-650-000-00-062-0000	Data Processing Programmer	9,000	7,166	1,834
435-2844-611810-000-650-000-00-062-0000	Student Data Coordinator	4,500	600	3,900
435-2845-611136-000-650-000-00-062-0000	Network System Administrator	6,000	3,600	2,400
435-2845-611401-000-650-000-00-062-0000	Clerical/Secretarial	2,250	1,819	431
435-2845-611809-000-650-000-00-062-0000	Network System Engineer	6,000	3,600	2,400
435-2845-611811-000-650-000-00-062-0000	Technical Support Specialist	13,500	10,800	2,700
435-3100-661052-000-650-000-00-062-0000	Other Materials & Supplies	45,026	45,026	0
435-3111-611119-000-650-000-00-062-0000	Supervisor of Child Nutrition	6,000	3,600	2,400
435-3111-611401-000-650-000-00-062-0000	Clerical/Secretarial	4,500	1,821	2,679
435-3111-611413-000-650-000-00-062-0000	Accounting Clerk	4,500	1,794	2,706
435-3111-611813-000-650-000-00-062-0000	Data Processing Programmer	6,000	3,600	2,400
435-3112-611155-000-650-000-00-062-0000	Ambulatory CNP Manager	6,000	3,639	2,361
435-3120-611604-000-650-000-00-062-0000	Cafeteria Technician	250,000	159,826	90,174
435-3120-611605-000-650-000-00-062-0000	Part-Time CNP Worker	43,200	34,575	8,625
435-3120-611629-000-650-000-00-062-0000	Part-Time Satellite Driver	2,250	940	1,310
435-3120-611631-000-650-000-00-062-0000	Driver/General Laborer	6,000	3,548	2,452
435-3120-612437-000-650-000-00-065-0000	Substitute Cafeteria Technician	102	102	0
435-3121-611156-000-650-000-00-062-0000	Cafeteria Manager	50,000	33,160	16,840
435-3122-611157-000-650-000-00-062-0000	Assistant Cafeteria Manager	16,750	12,034	4,716

Terrebonne Parish School Board
Special Revenue Funds
CRRSA Act (ESSER II) Fund
Fiscal Year 2023/2024

435

Account Number	Account Description	Budget July 1,2021 - Sept. 30, 2023	Actual July 1,2021 - April 30, 2023	Budget May 1,2023 - Sept. 30, 2023
435-3122-611158-000-650-000-00-062-0000	Satellite School Facilitator	27,000	19,988	7,012
435-xxxx-621000-000-650-000-00-xxx-0000	Group Insurance Expense	30,000	21,398	8,602
435-xxxx-622000-000-650-000-00-xxx-0000	FICA	30,000	14,385	15,615
435-xxxx-622500-000-650-000-00-xxx-0000	Medicare Part A Expense	218,028	101,740	116,288
435-xxxx-623101-000-650-000-00-xxx-0000	Teachers' Retirement	1,770,000	1,522,767	247,233
435-xxxx-623103-000-650-000-00-xxx-0000	Teachers' Retirement-Plan A	874	874	0
435-xxxx-623300-000-650-000-00-xxx-0000	LA School Empl Rtmt-LSERS	169,850	156,170	13,680
435-xxxx-623903-000-650-000-00-xxx-0000	Optional Retirement Expense	4,333	4,333	0
435-xxxx-623905-000-650-000-00-xxx-0000	LA State Empl Rtmt-LASERS	9,650	6,400	3,250
435-xxxx-626001-000-650-000-00-xxx-0000	Workers' Compensation Insurance	77,000	57,220	19,780
435-5200-693301-000-650-000-00-000-0000	Indirect Cost-Federal Fund	4,088,497	2,548,987	1,539,510
655 - ESSER II-Incentive				
435-1110-612214-000-655-000-00-051-0000	Seasonal Part-Time Teacher	12,000	0	12,000
435-1510-611501-000-655-000-00-057-0000	Paraprofessional	15,305	9,193	6,112
435-2231-632012-000-655-000-00-050-0000	Consultant Services	124,534	109,083	15,451
435-2234-612301-000-655-000-00-050-0000	Substitute Teacher	4,550	0	4,550
435-2234-615052-000-655-000-00-050-0000	Stipend-Inservice Participant	9,000	0	9,000
435-2234-632012-000-655-000-00-050-0000	Consultant Services	47,197	10,899	36,298
435-2234-653038-000-655-000-00-050-0000	Web Based Access License	27,484	6,320	21,164
435-2234-661045-000-655-000-00-050-0000	Professional Development Supplies	23,974	3,048	20,926
435-xxxx-621000-000-655-000-00-057-0000	Group Insurance Expense	7,296	5,015	2,281
435-xxxx-622500-000-655-000-00-xxx-0000	Medicare Part A Expense	591	121	470
435-xxxx-623101-000-655-000-00-xxx-0000	Teachers' Retirement	9,769	2,280	7,489
435-xxxx-626001-000-655-000-00-xxx-0000	Workers' Compensation Insurance	162	37	125
435-5200-693301-000-655-000-00-000-0000	Indirect Cost-Federal Fund	57,638	29,855	27,783
	Total Expenditures	\$24,467,410	\$17,353,793	\$7,113,617

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2023/2024

Elementary and Secondary School Emergency Relief Funds III
American Rescue Plan Act

President Biden signed into law the American Rescue Plan (ARP) Act on March 11, 2021. This included a third round of ESSER Funds providing a total of nearly \$122 billion to states and school districts to help safely reopen and sustain the safe operation of schools and address the impact of the coronavirus pandemic on the nation's students.

Of the total amount allocated to an LEA from the State's ARP ESSER III award, the LEA must reserve at least 20 percent of funds to address learning loss through the implementation of evidence-based interventions and ensure that those interventions respond to students' social, emotional, and academic needs and address the disproportionate impact of COVID-19 on underrepresented student subgroups (each major racial and ethnic group, children from low-income families, children with disabilities, English Learners, gender, migrant students, students experiencing homelessness, and children and youth in foster care).

In addition to receiving a formula allocation of ARP funds, LEAs were eligible to apply for Incentive grants to support key Planning Priorities.

ARP Funding has been expanded to also include specific allocations to target Homeless Children and Youth with ARP Homeless I and ARP Homeless II programs.

Funding through the ARP Act is \$55,084,185, which is comprised of ARP Formula, ARP Evidence Based Interventions, ARP Incentive, ARP Homeless I, and ARP Homeless II, expendable through September 30, 2024.

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2023/2024

Personnel Roster	
Position	Budget July 1, 2021 through September 30, 2024
Nursing Assistant *	30
Part-Time Nursing Assistant *	1
Nurse *	15
Nurse Coordinator *	1
Temporary Guidance Counselor	1
Temporary Federal Programs Counselor	1
Temporary Paraprofessional	30
Total Positions	79
<p>*Note: Nursing Assistant, Part-Time Nursing Assistant, Nurse, and Nurse Coordinator positions are temporarily funded through ESSER III (ARP), Fund 440, through September 30, 2024.</p> <p>Other Codes: 980 – HVAC/Chiller/Boiler 985 – Building Improvements</p>	

Terrebonne Parish School Board
Special Revenue Funds
American Rescue Plan Act (ESSER III) Fund
Fiscal Year 2023/2024

440

Account Number	Account Description	Budget July 1,2021 - Sept. 30, 2023	Actual July 1,2021 - April 30, 2023	Budget May 1,2023 - Sept. 30, 2023
REVENUE AND OTHER SOURCES OF FUNDS				
440-0000-545900-000-650-000-00-000-0000	Restricted Grants-Through State	\$54,250,535	\$13,274,975	\$40,975,560
440-0000-545900-000-651-000-00-000-0000	Restricted Grants-Through State	218,898	218,898	0
440-0000-545900-000-652-000-00-000-0000	Restricted Grants-Through State	342,120	61,442	280,678
440-0000-545900-000-655-000-00-000-0000	Restricted Grants-Through State	272,632	163,316	109,316
	Total Revenues	\$55,084,185	\$13,718,631	\$41,365,554
EXPENDITURES AND OTHER USES OF FUNDS				
650 - ESSER III-Formula				
440-1100-634004-000-650-000-00-062-0000	Installation/Support Fees	\$9,375	\$1,500	\$7,875
440-1100-643018-000-650-000-00-062-0000	Equipment Repair Service	5,000	600	4,400
440-1100-653033-000-650-000-00-059-0000	Data Plan	150,000	0	150,000
440-1100-653038-000-650-000-00-048-0000	Web Based Access License	539,712	318,203	221,509
440-1100-653038-000-650-000-00-051-0000	Web Based Access License	198,950	198,950	0
440-1100-656005-000-650-000-00-048-0000	Test/Evaluation Fee	399,990	43,267	356,723
440-1100-656005-000-650-000-00-068-0000	Test/Evaluation Fee	51,842	51,842	0
440-1100-661005-000-650-000-00-048-0000	Instructional Materials	1,074,596	721,656	352,940
440-1100-661005-000-650-000-00-051-0000	Instructional Materials	314,471	312,671	1,800
440-1100-661510-000-650-000-00-058-0000	Technology Related Supplies	140,454	1,841	138,613
440-1100-661510-000-650-000-00-062-0000	Technology Related Supplies	996,000	11,871	984,129
440-1100-673510-000-650-000-00-052-0000	Computer Software Over \$5K	224,988	224,988	0
440-1110-612211-000-650-000-00-046-0000	Seasonal Teacher	840,000	215,765	624,235
440-1110-613041-000-650-000-00-048-0000	Extra Work-Teacher	25,000	1,204	23,796
440-1110-613041-000-650-000-00-062-0000	Extra Work-Teacher	5,000	1,932	3,068
440-1130-612301-000-650-000-00-065-0000	Substitute Teacher	176,400	176,379	21
440-1210-611501-000-650-000-00-054-0000	Paraprofessional	21,856	13,629	8,227
440-1210-653038-000-650-000-00-054-0000	Web Based Access License	15,290	7,114	8,176
440-1211-613003-000-650-000-00-045-0000	Summer Program Paraprofessional	13,920	4,663	9,257
440-1211-613003-000-650-000-00-055-0000	Summer Program Paraprofessional	3,840	3,217	623
440-1211-613042-000-650-000-00-045-0000	Summer Program Teacher	213,120	39,148	173,972
440-1212-612301-000-650-000-00-065-0000	Substitute Teacher	26,345	26,345	0
440-1220-612301-000-650-000-00-065-0000	Substitute Teacher	8,345	8,071	274
440-1410-612301-000-650-000-00-065-0000	Substitute Teacher	29,410	29,410	0
440-1410-661011-000-650-000-00-048-0000	Instrumental Music Supplies	731,884	645,449	86,435

Terrebonne Parish School Board
Special Revenue Funds
American Rescue Plan Act (ESSER III) Fund
Fiscal Year 2023/2024

440

Account Number	Account Description	Budget July 1,2021 - Sept. 30, 2023	Actual July 1,2021 - April 30, 2023	Budget May 1,2023 - Sept. 30, 2023
440-1460-613001-000-650-000-00-046-0000	Extra Work-Paraprofessional	75	75	0
440-1460-613081-000-650-000-00-046-0000	After School Program Teacher	342,645	63,573	279,072
440-1460-613081-000-650-000-00-057-0000	After School Program Teacher	68,200	68,200	0
440-1460-661005-000-650-000-00-057-0000	Instructional Materials	35,000	32,765	2,235
440-1470-613003-000-650-000-00-045-0000	Summer Program Paraprofessional	60,000	21,325	38,675
440-1470-613042-000-650-000-00-045-0000	Summer Program Teacher	1,093,660	559,731	533,929
440-1470-613058-000-650-000-00-045-0000	Extra Work-Instructional Coach	3,520	0	3,520
440-1470-650156-000-650-000-00-045-0000	Field Trip Expense	45,491	0	45,491
440-1470-650156-000-650-000-00-057-0000	Field Trip Expense	9,009	9,009	0
440-1470-661005-000-650-000-00-045-0000	Instructional Materials	567,964	0	567,964
440-1470-661005-000-650-000-00-057-0000	Instructional Materials	186,886	186,886	0
440-1510-611501-000-650-000-00-056-0000	Paraprofessional	1,134,462	324,008	810,454
440-1510-612431-000-650-000-00-056-0000	Substitute Paraprofessional	5,000	2,576	2,424
440-1520-611501-000-650-000-00-056-0000	Paraprofessional	36,902	0	36,902
440-1520-613042-000-650-000-00-045-0000	Summer Program Teacher	28,160	11,780	16,380
440-1530-653038-000-650-000-00-048-0000	Web Based Access License	55,515	25,515	30,000
440-1530-661005-000-650-000-00-048-0000	Instructional Materials	297,649	179,299	118,350
440-2122-611305-000-650-000-00-049-0000	Guidance Counselor	96,000	31,359	64,641
440-2122-613080-000-650-000-00-045-0000	Extra Work-Guidance Counselor	44,000	0	44,000
440-2122-613080-000-650-000-00-057-0000	Extra Work-Guidance Counselor	22,000	19,998	2,002
440-2130-633523-000-650-000-00-062-0000	Medical Services	52	52	0
440-2130-661048-000-650-000-00-062-0000	Health Supplies	334	334	0
440-2131-611144-000-650-000-00-064-0000	Nurse Coordinator	189,000	111,083	77,917
440-2134-611601-000-650-000-00-064-0000	Nursing Assistant	1,765,480	926,691	838,789
440-2134-611602-000-650-000-00-064-0000	Part-Time Nursing Assistant	50,000	38,594	11,406
440-2134-611841-000-650-000-00-064-0000	Health Nurse	1,923,000	939,530	983,470
440-2134-613017-000-650-000-00-045-0000	Extra Work-Nursing Assistant	18,000	0	18,000
440-2134-613017-000-650-000-00-057-0000	Extra Work-Nursing Assistant	8,965	8,965	0
440-2134-613057-000-650-000-00-045-0000	Extra Work-Nurse	10,572	0	10,572
440-2134-613057-000-650-000-00-057-0000	Extra Work-Nurse	4,583	4,583	0
440-2134-658201-000-650-000-00-064-0000	Travel-Employee	18,000	8,168	9,832
440-2152-613061-000-650-000-00-045-0000	Extra Work-Speech Therapist	480	0	480
440-2154-613002-000-650-000-00-045-0000	Extra Work-Interpreter	14,080	0	14,080
440-2154-613002-000-650-000-00-057-0000	Extra Work-Interpreter	7,040	1,386	5,654

Terrebonne Parish School Board
Special Revenue Funds
American Rescue Plan Act (ESSER III) Fund
Fiscal Year 2023/2024

440

Account Number	Account Description	Budget July 1,2021 - Sept. 30, 2023	Actual July 1,2021 - April 30, 2023	Budget May 1,2023 - Sept. 30, 2023
440-2180-661039-000-650-000-00-057-0000	Parental Involvement Supplies	75,600	0	75,600
440-2211-653038-000-650-000-00-048-0000	Web Based Access License	182,325	67,525	114,800
440-2212-613065-000-650-000-00-045-0000	Extra Work-Facilitator	28,160	4,718	23,442
440-2212-653038-000-650-000-00-054-0000	Web Based Access License	30,000	28,688	1,312
440-2214-613004-000-650-000-00-045-0000	Summer Program Coordinator	39,200	6,615	32,585
440-2214-624017-000-650-000-00-050-0000	Certification Fee	9,680	0	9,680
440-2220-611342-000-650-000-00-062-0000	Literacy Content Leader	1,000	0	1,000
440-2220-613058-000-650-000-00-048-0000	Extra Work-Instructional Coach	10,000	0	10,000
440-2220-613058-000-650-000-00-062-0000	Extra Work-Instructional Coach	2,500	1,036	1,464
440-2220-613074-000-650-000-00-048-0000	Extra Work-Curriculum Specialist	15,000	0	15,000
440-2220-613074-000-650-000-00-062-0000	Extra Work-Curriculum Specialist	1,500	644	856
440-2231-612301-000-650-000-00-050-0000	Substitute Teacher	6,000	5,712	288
440-2231-632012-000-650-000-00-048-0000	Consultant Services	1,625,389	803,700	821,689
440-2231-632012-000-650-000-00-050-0000	Consultant Services	38,104	13,121	24,983
440-2232-632012-000-650-000-00-048-0000	Consultant Services	226,000	147,500	78,500
440-2234-612301-000-650-000-00-050-0000	Substitute Teacher	30,000	26,543	3,457
440-2234-615051-000-650-000-00-050-0000	Stipend-Inservice Presenter	11,270	0	11,270
440-2234-615052-000-650-000-00-050-0000	Stipend Inservice Participant	360,470	215,310	145,160
440-2234-632012-000-650-000-00-048-0000	Consultant Services	9,750	3,250	6,500
440-2234-632012-000-650-000-00-050-0000	Consultant Services	152,170	152,170	0
440-2234-653038-000-650-000-00-048-0000	Web Based Access License	8,750	0	8,750
440-2234-658201-000-650-000-00-050-0000	Travel-Employee	26,650	9,719	16,931
440-2234-661045-000-650-000-00-048-0000	Professional Development Supplies	550	0	550
440-2234-661045-000-650-000-00-050-0000	Professional Development Supplies	2,250	0	2,250
440-2252-661028-000-650-000-00-048-0000	Library Materials & Supplies	1,270,000	1,023,971	246,029
440-2252-661028-000-650-000-00-062-0000	Library Materials & Supplies	30,000	0	30,000
440-2410-613009-000-650-000-00-045-0000	Summer School Clerical	18,000	0	18,000
440-2410-613009-000-650-000-00-057-0000	Summer School Clerical	8,705	8,705	0
440-2410-613077-000-650-000-00-045-0000	Summer Program Administration	47,955	0	47,955
440-2410-613077-000-650-000-00-057-0000	Summer Program Administration	26,870	26,870	0
440-2620-613013-000-650-000-00-062-0000	Extra Work-Maintenance	10,000	0	10,000
440-2720-651061-000-650-000-00-045-0000	Student Transportation Costs	2,000	0	2,000
440-2720-651061-000-650-000-00-046-0000	Student Transportation Costs	25,000	0	25,000
440-2721-613021-000-650-000-00-045-0000	Summer School Driver	33,760	0	33,760

Terrebonne Parish School Board
Special Revenue Funds
American Rescue Plan Act (ESSER III) Fund
Fiscal Year 2023/2024

440

Account Number	Account Description	Budget July 1,2021 - Sept. 30, 2023	Actual July 1,2021 - April 30, 2023	Budget May 1,2023 - Sept. 30, 2023
440-2730-651061-000-650-000-00-045-0000	Student Transportation Costs	2,000	0	2,000
440-2731-613021-000-650-000-00-045-0000	Summer School Driver	20,000	0	20,000
440-2732-613026-000-650-000-00-045-0000	Extra Work-SE Bus Attendant	4,480	0	4,480
440-4300-633435-xxx-650-985-00-070-0000	Architect Fees	130,000	0	130,000
440-4300-633496-xxx-650-980-00-070-0000	Engineer Fees	2,239,270	337,343	1,901,927
440-4300-633905-000-650-000-00-066-0000	Consultant Services	150,000	11,633	138,367
440-4600-645140-xxx-650-985-00-070-0000	Building Improvements	2,600,000	0	2,600,000
440-4600-645150-xxx-650-980-00-070-0000	HVAC System	22,392,700	419,833	21,972,867
440-xxxx-621000-000-650-000-00-xxx-0000	Group Insurance Expense	2,512,053	822,783	1,689,270
440-xxxx-622000-000-650-000-00-xxx-0000	FICA	8,224	4,969	3,255
440-xxxx-622500-000-650-000-00-xxx-0000	Medicare Part A Expense	132,481	55,086	77,395
440-xxxx-623101-000-650-000-00-xxx-0000	Teachers' Retirement	2,210,553	960,510	1,250,043
440-xxxx-623300-000-650-000-00-xxx-0000	LA School Empl Rtmt-LSERS	19,759	1,964	17,795
440-xxxx-623903-000-650-000-00-xxx-0000	Optional Retirement Expense	300	229	71
440-xxxx-623905-000-650-000-00-xxx-0000	LA State Empl Rtmt-LASERS	100	83	17
440-xxxx-626001-000-650-000-00-xxx-0000	Workers' Compensation Insurance	35,974	15,929	20,045
440-5200-693301-000-650-000-00-067-0000	Indirect Cost-Federal Fund	3,070,521	1,463,616	1,606,905
651 - ESSER ARP Homeless I				
440-1100-632018-000-651-000-00-097-0000	Instructional Services	3,267	3,267	0
440-1100-661005-000-651-000-00-097-0000	Instructional Materials	367	367	0
440-1100-661052-000-651-000-00-096-0000	Other Materials & Supplies	131,160	131,160	0
440-1460-612214-000-651-000-00-097-0000	Seasonal Part-Time Teacher	22,095	22,095	0
440-2180-612220-000-651-000-00-090-0000	Seasonal Case Manager	6,216	6,216	0
440-2180-612221-000-651-000-00-090-0000	Seasonal Community Outreach	11,496	11,496	0
440-2180-658201-000-651-000-00-092-0000	Travel-Employee	352	352	0
440-2190-632012-000-651-000-00-090-0000	Consultant Services	13,303	13,303	0
440-xxxx-622500-000-651-000-00-xxx-0000	Medicare Part A Expense	577	577	0
440-xxxx-623101-000-651-000-00-xxx-0000	Teachers' Retirement	10,022	10,022	0
440-xxxx-626001-000-651-000-00-xxx-0000	Workers' Compensation Insurance	159	159	0
440-5200-693301-000-651-000-00-000-0000	Indirect Cost-Federal Fund	19,884	19,884	0
652 - ESSER ARP Homeless II				
440-1100-632018-000-652-000-00-097-0000	Instructional Services	6,000	2,735	3,265

Terrebonne Parish School Board
Special Revenue Funds
American Rescue Plan Act (ESSER III) Fund
Fiscal Year 2023/2024

440

Account Number	Account Description	Budget July 1,2021 - Sept. 30, 2023	Actual July 1,2021 - April 30, 2023	Budget May 1,2023 - Sept. 30, 2023
440-1110-661005-000-652-000-00-097-0000	Instructional Materials	5,000	0	5,000
440-1100-661052-000-652-000-00-096-0000	Other Materials & Supplies	80,000	0	80,000
440-1460-612214-000-652-000-00-097-0000	Seasonal Part-Time Teacher	44,800	0	44,800
440-2122-611305-000-652-000-00-090-0000	Guidance Counselor	23,459	15,639	7,820
440-2122-661052-000-652-000-00-091-0000	Other Materials & Supplies	2,500	217	2,283
440-2180-612220-000-652-000-00-090-0000	Seasonal Case Manager	22,400	3,850	18,550
440-2180-612221-000-652-000-00-090-0000	Seasonal Community Outreach	22,400	8,110	14,290
440-2180-658201-000-652-000-00-090-0000	Travel-Employee	4,000	469	3,531
440-2180-661052-000-652-000-00-091-0000	Other Materials & Supplies	2,500	434	2,066
440-2190-632012-000-652-000-00-090-0000	Consultant Services	15,000	9,190	5,810
440-2190-659005-000-652-000-00-095-0000	Non Employee Travel	10,000	0	10,000
440-2620-661062-000-652-000-00-091-0000	Custodial Supplies	10,400	0	10,400
440-xxxx-621000-000-652-000-00-xxx-0000	Group Insurance Expense	5,449	3,104	2,345
440-xxxx-622500-000-652-000-00-xxx-0000	Medicare Part A Expense	1,639	400	1,239
440-xxxx-623101-000-652-000-00-xxx-0000	Teachers' Retirement	28,038	6,845	21,193
440-xxxx-626001-000-652-000-00-xxx-0000	Workers' Compensation Insurance	453	110	343
440-5200-693301-000-652-000-00-000-0000	Indirect Cost-Federal Fund	58,082	10,339	47,743
655 - ESSER III-Incentive				
440-1130-632018-000-655-000-00-050-0000	Instructional Services	50,637	0	50,637
440-1520-653038-000-655-000-00-053-0000	Web Based Access License	10,780	8,580	2,200
440-2212-624013-000-655-000-00-050-0000	Praxis Test Fee	7,900	0	7,900
440-2212-624017-000-655-000-00-050-0000	Certification Fee	23,700	0	23,700
440-2214-624017-000-655-000-00-050-0000	Certification Fee	6,320	0	6,320
440-2234-632012-000-655-000-00-050-0000	Consultant Services	127,010	127,010	0
440-5200-693301-000-655-000-00-000-0000	Indirect Cost-Federal Fund	46,285	27,726	18,559
	Total Expenditures	\$55,084,185	\$13,718,631	\$41,365,554

TERREBONNE

Parish School District

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Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2023/2024

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 were funded at \$90,000, \$90,000, and \$30,000 respectively. The funds were 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 2020/2021, a supplement of \$21,000 was received from Project Lead the Way to help equalize the funding for the three-year grant across all four high schools. H.L. Bourgeois High School received \$15,000, and Terrebonne High School received \$6,000. Also in fiscal year 2020/2021, two donations of \$25,000 each were received from Chevron to strengthen districtwide STEM programs, curriculum, and equipment and enhance student engagement in the STEM learning process. Conoco Phillips also donated \$5,000 for districtwide STEM programs.

In fiscal year 2021/2022, a grant award of \$7,635 was received from the LSU Cain Center for a Grant Writing Workshop and Resources for STEM Literacy.

In fiscal year 2022/2023, a grant award of \$50,000 was received from Chevron to pilot eSports at the four high schools.

Due to the uncertainty of funding, no estimate for Miscellaneous Grants has been made for fiscal year 2023/2024.

Program Codes:

- 224 – Project Lead the Way-Computer Science
- 225 – Project Lead the Way-Engineering
- 815 – Conoco Phillips Grant

Other Code:

- 260 - Science

Terrebonne Parish School Board
Special Revenue Funds
Miscellaneous Grants
Fiscal Year 2023/2024

460

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
REVENUE AND OTHER SOURCES OF FUNDS				
460-0000-519200-000-000-260-00-000-0000	Contributions and Donations	\$25,000	\$50,000	\$0
460-0000-519200-xxx-224-260-00-000-0000	Contributions and Donations	40,000	0	0
460-0000-532900-000-000-260-00-000-0000	Other Restricted Grants	7,635	0	0
	Total Revenues	\$72,635	\$50,000	\$0
EXPENDITURES AND OTHER USES OF FUNDS				
460-1100-653038-000-000-260-00-000-0000	Web Based Access License	\$8,800	\$25,000	\$0
460-1100-661005-xxx-000-260-00-000-0000	Instructional Materials	12,370	22,456	0
460-1100-661037-000-000-260-00-000-0000	Furniture/Fixtures	114	0	0
460-1100-661510-xxx-000-260-00-000-0000	Technology Related Supplies	5,382	45,000	0
460-2231-615051-000-000-260-00-000-0000	Stipend-Inservice Presenter	6,000	0	0
460-2231-615052-000-000-260-00-000-0000	Stipend-Inservice Participant	6,200	0	0
460-2231-623101-000-000-260-00-000-0000	Teachers' Retirement	2,985	0	0
460-2231-626001-000-000-260-00-000-0000	Workers' Compensation Insurance	48	0	0
224 - Project Lead the Way-Computer Science				
460-1100-653038-xxx-224-260-00-000-0000	Web Based Access License	0	4,400	0
460-1100-661510-xxx-224-260-00-000-0000	Technology Related Supplies	0	35,600	0
225 - Project Lead the Way-Engineering				
460-1100-653038-xxx-225-260-00-000-0000	Web Based Access License	12,800	12,800	0
460-1100-661005-xxx-225-260-00-000-0000	Instructional Materials	11,437	31,231	0
460-1100-661510-xxx-225-260-00-000-0000	Technology Related Supplies	0	12,500	0
460-2231-658201-xxx-225-260-00-000-0000	Travel-Employee	0	2,400	0
815 - Conoco Phillips Grant				
460-1100-661005-000-815-000-00-000-0000	Instructional Materials	640	0	0
460-1100-661037-000-815-000-00-000-0000	Furniture/Fixtures	1,241	0	0
	Total Expenditures	\$68,017	\$191,387	\$0
FUND BALANCE				
	Excess (Deficiency) of Revenues			
	and Other Sources of Funds	4,618	(141,387)	0
	Balance at Beginning of Year	136,769	141,387	0
	Balance at End of Year	\$141,387	\$0	\$0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2023/2024

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 2023/2024 Child Care Program:

Bourg Elementary	\$27,460
Broadmoor Elementary	43,475
Coteau-Bayou Blue Elementary	42,588
Lisa Park Elementary	37,900
Mulberry Elementary	86,784
Oakshire Elementary	42,436
Upper Little Caillou Elementary	<u>18,147</u>
Total Budget	\$298,790

Terrebonne Parish School Board
Special Revenue Funds
Local Billable Services
Fiscal Year 2023/2024

470

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
REVENUE AND OTHER SOURCES OF FUNDS				
470-0000-517900-xxx-000-000-00-000-0000	Other Activity Income	\$488,835	\$280,643	\$298,790
	Total Revenues	\$488,835	\$280,643	\$298,790
EXPENDITURES AND OTHER USES OF FUNDS				
470-1100-661052-xxx-000-000-00-000-0000	Other Materials & Supplies	\$262	\$0	\$0
470-1110-612214-xxx-000-000-00-000-0000	Seasonal Part-Time Teacher	16,072	0	0
470-1110-612431-xxx-000-000-00-000-0000	Substitute Paraprofessional	56	0	0
470-1110-612601-xxx-000-000-00-000-0000	Substitute Teacher	1,436	0	0
470-1130-612301-xxx-000-000-00-000-0000	Substitute Teacher	579	0	0
470-1220-612301-xxx-000-000-00-000-0000	Substitute Teacher	238	0	0
470-1410-613088-xxx-000-000-00-000-0000	Band Assistance	71,058	0	0
470-1420-612201-xxx-000-000-00-000-0000	CECP Coach/Sponsor	2,452	0	0
470-1420-613054-xxx-000-000-00-000-0000	Extra Work-Athletic/Sponsors	18,268	0	0
470-1420-613055-xxx-000-000-00-000-0000	Extended Season Pay	200	0	0
470-2231-612301-xxx-000-000-00-000-0000	Substitute Teacher	1,494	0	0
470-2231-613041-xxx-000-000-00-000-0000	Extra Work-Teacher	224	0	0
470-2252-612301-xxx-000-000-00-000-0000	Substitute Teacher	73	0	0
470-2410-611427-xxx-000-000-00-000-0000	Part-Time Clerical	57,728	0	0
470-2620-613013-xxx-000-000-00-000-0000	Extra Work-Maintenance	2,256	0	0
470-xxxx-622000-xxx-000-000-00-000-0000	FICA	7,226	0	0
470-xxxx-622500-xxx-000-000-00-000-0000	Medicare Part A Expense	2,493	0	0
470-xxxx-623101-xxx-000-000-00-000-0000	Teachers' Retirement	13,176	0	0
470-xxxx-623300-xxx-000-000-00-000-0000	LA School Empl Rtmt-LSERS	617	0	0
470-xxxx-623902-xxx-000-000-00-000-0000	Optional Retirement Expense	14	0	0
470-xxxx-626001-xxx-000-000-00-000-0000	Workers' Compensation Insurance	755	0	0
474 - Child Care Program				
470-1460-613052-xxx-474-000-00-000-0000	Extra Work-Child Care	235,630	226,455	240,798
470-1460-622000-xxx-474-000-00-000-0000	FICA	25	2	2
470-1460-622500-xxx-474-000-00-000-0000	Medicare Part A Expense	3,358	3,233	3,432
470-1460-623101-xxx-474-000-00-000-0000	Teachers' Retirement	51,325	49,660	53,217
470-1460-623300-xxx-474-000-00-000-0000	LA School Empl Rtmt-LSERS	0	257	257
470-1460-626001-xxx-474-000-00-000-0000	Workers' Compensation Insurance	1,068	1,036	1,084

TERREBONNE

Parish School District

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Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2023/2024

**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 Federal Adult Education Program for fiscal year 2023/2024 is estimated at \$458,178, which includes \$427,443 for the Basic Grant and \$30,735 for the Integrated English Literacy and Civics Education (IELCE) Grant. Due to uncertainty of funding, no estimation is made for Federal Leadership Grants.

Personnel Roster

Position	Revised Budget 2022/2023	Budget 2023/2024	Increase (Decrease)
Teacher	2	2	0
Part-Time Teacher	2	2	0
Part-Time Paraprofessional	3	3	0
Total Positions	7	7	0

Other Code:
270 – State/Federal Program Equipment

Terrebonne Parish School Board
Special Revenue Funds
Federal Adult Education
Fiscal Year 2023/2024

490

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
REVENUE AND OTHER SOURCES OF FUNDS				
490-0000-545200-000-000-000-000-0000	Adult Basic Education	\$208,527	\$427,443	\$427,443
490-0000-545200-000-000-001-00-000-0000	Adult Basic Education-Prior Year	221,266	155,224	0
490-0000-545200-000-000-002-00-000-0000	Adult Basic Education-Carry Over	1,574	0	0
	Total Revenues	\$431,367	\$582,667	\$427,443
EXPENDITURES AND OTHER USES OF FUNDS				
490-1600-611214-000-000-000-00-000-0000	Part-Time Teacher	\$0	\$0	\$22,400
490-1600-611284-000-000-000-00-000-0000	Adult Education Teacher	101,117	96,438	99,644
490-1600-611501-000-000-000-00-000-0000	Paraprofessional	7,153	4,640	1,969
490-1600-611517-000-000-000-00-000-0000	Part-Time Paraprofessional	0	0	15,000
490-1600-612301-000-000-000-00-000-0000	Substitute Teacher	14,020	162,907	140,440
490-1600-612431-000-000-000-00-000-0000	Substitute Paraprofessional	0	6,120	0
490-1600-613001-000-000-000-00-000-0000	Extra Work-Paraprofessional	2,550	100	100
490-1600-613041-000-000-000-00-000-0000	Extra Work-Teacher	3,581	13,508	13,508
490-1600-621000-000-000-000-00-000-0000	Group Insurance Expense	23,805	19,834	19,273
490-1600-622000-000-000-000-00-000-0000	FICA	452	2,766	3,845
490-1600-622500-000-000-000-00-000-0000	Medicare Part A Expense	1,811	4,189	4,880
490-1600-623101-000-000-000-00-000-0000	Teachers' Retirement	30,523	60,582	60,254
490-1600-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	514	1,155	1,357
490-1600-644230-000-000-000-00-000-0000	Copy Equipment Rental	1,407	3,000	3,000
490-1600-653001-000-000-000-00-000-0000	Postage Expense	0	400	400
490-1600-653038-000-000-000-00-000-0000	Web Based Access License	5,601	12,857	12,857
490-1600-658201-000-000-000-00-000-0000	Travel-Employee	153	1,000	1,000
490-1600-661005-000-000-000-00-000-0000	Instructional Materials	944	2,877	3,144
490-1600-661510-000-000-000-00-000-0000	Technology Related Supplies	0	0	1,000
490-1600-661510-000-000-270-00-000-0000	Technology Related Supplies	0	5,097	0
490-2216-661050-000-000-000-00-000-0000	General Office Supplies	415	1,069	1,069
490-2216-661510-000-000-000-00-000-0000	Technology Related Supplies	59	0	0
490-2216-661510-000-000-270-00-000-0000	Technology Related Supplies	252	0	0
490-2236-658201-000-000-000-00-000-0000	Travel-Employee	1,554	6,600	2,000
490-2236-658253-000-000-000-00-000-0000	Travel-Out of State	1,061	2,000	0
490-2236-661045-000-000-000-00-000-0000	Professional Development Supplies	1,061	0	0
490-2236-681028-000-000-000-00-000-0000	Dues and Fees	574	0	0
490-2236-681028-000-000-000-00-230-0000	Dues and Fees	26	0	0
490-5200-693301-000-000-000-00-000-0000	Indirect Cost-Federal Fund	9,894	20,304	20,303

TERREBONNE

Parish School District

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Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2023/2024

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 2023/2024 is estimated at the prior year's allocation of \$30,735.

Program Code:
010 – English/Language/Civics Education

Terrebonne Parish School Board
Special Revenue Funds
Federal Adult Education - Integrated English Literacy/Civics Ed (IELCE) **# 490**
Fiscal Year 2023/2024

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
REVENUE AND OTHER SOURCES OF FUNDS				
490-0000-545200-000-010-000-00-000-0000	Adult Basic Education	\$25,255	\$30,735	\$30,735
	Total Revenues	\$25,255	\$30,735	\$30,735
EXPENDITURES AND OTHER USES OF FUNDS				
490-1600-612301-000-010-000-00-000-0000	Substitute Teacher	\$21,999	\$26,477	\$26,478
490-1600-622000-000-010-000-00-000-0000	FICA	1,364	1,642	1,642
490-1600-622500-000-010-000-00-000-0000	Medicare Part A Expense	319	384	384
490-1600-626001-000-010-000-00-000-0000	Workers' Compensation Insurance	88	106	105
490-1600-661005-000-010-000-00-000-0000	Instructional Materials	222	589	589
490-2216-661050-000-010-000-00-000-0000	General Office Supplies	63	77	77
490-5200-693301-000-010-000-00-000-0000	Indirect Cost-Federal Fund	1,200	1,460	1,460
	Total Expenditures	\$25,255	\$30,735	\$30,735

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2023/2024

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. Funds received are used 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.

Due to the uncertainty of funding, no estimate for fiscal year 2023/2024 has been made.

Program Code:

125 – Federal Leadership Fund – Adult Education

ECP Code:

002 - Federal Leadership Professional Development

005 - Workforce Innovation & Opportunity Act (WIOA)

006 - WIOA Distance Learning

007 - WIOA Integrated Education

Terrebonne Parish School Board
Special Revenue Funds
Federal Adult Education - Federal Leadership Funds
Fiscal Year 2023/2024

490

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
REVENUE AND OTHER SOURCES OF FUNDS				
490-0000-545200-000-125-000-00-000-0000	Adult Basic Education	\$0	\$28,800	\$0
490-0000-545200-000-125-000-00-002-0000	Adult Basic Education	5,000	0	0
490-0000-545200-000-125-000-00-007-0000	Adult Basic Education	0	25,000	0
490-0000-545200-000-125-001-00-000-0000	Adult Basic Education-Prior Year	1,421	0	0
490-0000-545200-000-125-001-00-002-0000	Adult Basic Education-Prior Year	0	1,000	0
490-0000-545200-000-125-001-00-005-0000	Adult Basic Education-Prior Year	0	15,000	0
490-0000-545200-000-125-001-00-006-0000	Adult Basic Education-Prior Year	0	22,000	0
490-0000-545200-000-125-001-00-007-0000	Adult Basic Education-Prior Year	0	22,000	0
490-0000-545200-000-125-002-00-000-0000	Adult Basic Education-Prior Year	0	19,200	0
	Total Revenues	\$6,421	\$133,000	\$0
EXPENDITURES AND OTHER USES OF FUNDS				
490-1600-612301-000-125-000-00-000-0000	Substitute Teacher	\$0	\$19,009	\$0
490-1600-612301-000-125-000-00-007-0000	Substitute Teacher	0	19,522	0
490-1600-613001-000-125-000-00-007-0000	Extra Work-Paraprofessional	0	666	0
490-1600-613041-000-125-000-00-007-0000	Extra Work-Teacher	0	1,011	0
490-1600-622000-000-125-000-00-xxx-0000	FICA	0	615	0
490-1600-622500-000-125-000-00-xxx-0000	Medicare Part A Expense	0	582	0
490-1600-623101-000-125-000-00-xxx-0000	Teachers' Retirement	0	7,510	0
490-1600-626001-000-125-000-00-xxx-0000	Workers' Compensation Insurance	0	160	0
490-2236-658201-000-125-000-00-000-0000	Travel-Employee	0	4,725	0
490-2236-658201-000-125-000-00-002-0000	Travel-Employee	3,345	0	0
490-2236-658253-000-125-000-00-002-0000	Travel-Out of State	1,655	0	0
490-xxxx-xxxxxx-000-125-001-00-000-0000	Prior Year Expenditures	1,421	0	0
490-xxxx-xxxxxx-000-125-001-00-002-0000	Prior Year Expenditures	0	1,000	0
490-xxxx-xxxxxx-000-125-001-00-005-0000	Prior Year Expenditures	0	15,000	0
490-xxxx-xxxxxx-000-125-001-00-006-0000	Prior Year Expenditures	0	22,000	0
490-xxxx-xxxxxx-000-125-001-00-007-0000	Prior Year Expenditures	0	22,000	0
490-xxxx-xxxxxx-000-125-002-00-000-0000	Prior Year Expenditures	0	19,200	0
	Total Expenditures	\$6,421	\$133,000	\$0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2023/2024

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.

Having all students graduate with their cohort is a focus of the school district. 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 also 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 to be requested from the State for fiscal year 2023/2024 is \$356,036. Projected expenditures for 2023/2024 are \$351,036, and the estimated Fund Balance at June 30, 2024 is projected to be \$15,000.

Personnel Roster

Position	Revised Budget 2022/2023	Budget 2023/2024	Increase (Decrease)
Jumpstart Teacher	4	4	0
Jumpstart Paraprofessional	4	4	0
Total Positions	8	8	0

Terrebonne Parish School Board
Special Revenue Funds
Education Excellence
Fiscal Year 2023/2024

510

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
REVENUE AND OTHER SOURCES OF FUNDS				
510-0000-531900-000-000-000-0000	Other Unrestricted Revenues	\$339,509	\$362,913	\$356,036
	Total Revenues	\$339,509	\$362,913	\$356,036
EXPENDITURES AND OTHER USES OF FUNDS				
510-1130-611231-000-000-000-0000	Secondary Teacher	\$164,471	\$170,300	\$170,541
510-1130-611501-000-000-000-0000	Paraprofessional	60,508	64,637	65,562
510-1130-612301-000-000-000-0000	Substitute Teacher	4,184	1,200	1,200
510-1130-621000-000-000-000-0000	Group Insurance Expense	62,122	63,108	52,402
510-1130-622000-000-000-000-0000	FICA	129	75	75
510-1130-622500-000-000-000-0000	Medicare Part A Expense	3,212	3,302	3,405
510-1130-623101-000-000-000-0000	Teachers' Retirement	55,541	58,397	56,902
510-1130-626001-000-000-000-0000	Workers' Compensation Insurance	917	949	949
	Total Expenditures	\$351,084	\$361,968	\$351,036
FUND BALANCE				
	Excess (Deficiency) of Revenues			
	and Other Sources of Funds	(11,575)	945	5,000
	Balance at Beginning of Year	20,630	9,055	10,000
	Balance at End of Year	\$9,055	\$10,000	\$15,000

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2023/2024

Early Childhood Community Network Lead Agency Grant
State Funds

The Early Childhood Community Network Lead Agency Grant was first 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 and then 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 2023/2024 is estimated at \$24,539.

Program Code:
250 – Early Childhood Lead Agencies

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2023/2024

**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 \$5,580 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 2023/2024 is estimated at \$4,296,600.

Personnel Roster

Position	Revised Budget 2022/2023	Budget 2023/2024	Increase (Decrease)
Pre-Kindergarten Teacher	26	26	0
Pre-Kindergarten Paraprofessional	26	26	0
Early Childhood Coordinator	1	1	0
Clerical/Secretarial	1	1	0
Total Positions	54	54	0

Terrebonne Parish School Board
Special Revenue Funds
Cecil J. Picard LA 4 Early Childhood Program - State
Fiscal Year 2023/2024

550

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
REVENUE AND OTHER SOURCES OF FUNDS				
550-0000-532400-000-000-00-000-0000	Cecil J. Picard LA 4 Early Childhood	\$3,801,400	\$4,296,600	\$4,296,600
	Total Revenues	\$3,801,400	\$4,296,600	\$4,296,600
EXPENDITURES AND OTHER USES OF FUNDS				
550-1530-611271-000-000-000-14-000-0000	Pre-Kindergarten Teacher	\$1,277,573	\$1,466,095	\$1,542,754
550-1530-611501-000-000-000-14-000-0000	Pre-Kindergarten Paraprofessional	475,176	605,678	624,222
550-1530-612301-000-000-000-14-000-0000	Substitute Teacher	47,655	72,466	72,466
550-1530-612431-000-000-000-14-000-0000	Substitute Paraprofessional	21,193	18,007	18,007
550-1530-613041-000-000-000-14-000-0000	Extra Work-Teacher	1,507	0	0
550-1530-661005-000-000-000-14-000-0000	Instructional Materials	12,925	28,450	28,450
550-1530-661037-000-000-000-14-000-0000	Furniture/Fixtures	0	38,082	38,082
550-2140-661041-000-000-000-21-000-0000	Assessment Materials	5,420	0	0
550-2180-653038-000-000-000-31-000-0000	Web Based Access License	0	11,000	11,000
550-2214-611369-000-000-000-41-000-0000	Early Childhood Coordinator	34,022	35,473	37,078
550-2214-611401-000-000-000-51-000-0000	Clerical/Secretarial	12,495	12,972	13,725
550-2214-658201-000-000-000-41-000-0000	Travel-Employee	27	200	200
550-2214-661050-000-000-000-41-000-0000	General Office Supplies	0	2,000	2,000
550-2234-612301-000-000-000-23-000-0000	Substitute Teacher	0	500	500
550-2234-632012-000-000-000-23-000-0000	Consultant Services	20,000	0	0
550-2234-644123-000-000-000-23-000-0000	Building Rental	550	2,850	2,850
550-2234-658201-000-000-000-23-000-0000	Travel-Employee	81	207	207
550-2720-651061-000-000-000-51-000-0000	Student Transportation Costs	472,141	398,561	289,741
550-xxxx-621000-000-000-000-xx-000-0000	Group Insurance Expense	622,258	682,047	693,631
550-xxxx-622000-000-000-000-xx-000-0000	FICA	2,777	2,183	2,183
550-xxxx-622500-000-000-000-xx-000-0000	Medicare Part A Expense	24,098	29,898	29,985
550-xxxx-623101-000-000-000-xx-000-0000	Teachers' Retirement	415,870	485,072	484,173
550-xxxx-623905-000-000-000-xx-000-0000	LA State Empl Rtmt-LASERS	2,534	5,459	5,873
550-xxxx-626001-000-000-000-xx-000-0000	Workers' Compensation Insurance	7,516	8,800	8,873
550-5200-693244-000-000-000-00-000-0000	Administrative Fee Transfer	345,582	390,600	390,600
	Total Expenditures	\$3,801,400	\$4,296,600	\$4,296,600

Terrebonne Parish School Board
 Special Revenue Funds
 Fiscal Year 2023/2024

**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.

Funding for fiscal year 2023/2024 is estimated at \$199,910.

Personnel Roster

Position	Revised Budget 2022/2023	Budget 2023/2024	Increase (Decrease)
Paraprofessional	2	2	0
Total Positions	2	2	0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2023/2024

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 2023/2024 is estimated at \$216,278.

Personnel Roster

Position	Revised Budget 2022/2023	Budget 2023/2024	Increase (Decrease)
Paraprofessional	3	3	0
Total Positions	3	3	0

Terrebonne Parish School Board
Special Revenue Funds
Federal Vocational Education
Fiscal Year 2023/2024

590

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
REVENUE AND OTHER SOURCES OF FUNDS				
590-0000-545100-000-000-000-0000	Career and Technical Education	\$261,962	\$278,976	\$216,278
	Total Revenues	\$261,962	\$278,976	\$216,278
EXPENDITURES AND OTHER USES OF FUNDS				
590-1300-632018-000-000-000-00-000-0000	Instructional Services	\$10,005	\$10,005	\$10,005
590-1300-653038-000-000-000-00-000-0000	Web Based Access License	32,200	0	0
590-1300-661020-000-000-000-00-000-0000	Vocational Supplies	5,992	44,325	25,000
590-1300-661510-000-000-000-00-000-0000	Technology Related Supplies	7,907	0	0
590-1300-673907-000-000-000-00-000-0000	Other Equipment	69,458	73,911	29,129
590-1390-611501-000-000-000-00-000-0000	Paraprofessional	45,956	48,762	50,156
590-1390-621000-000-000-000-00-000-0000	Group Insurance Expense	29,297	29,298	29,298
590-1390-622500-000-000-000-00-000-0000	Medicare Part A Expense	577	647	662
590-1390-623101-000-000-000-00-000-0000	Teachers' Retirement	11,581	12,093	12,088
590-1390-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	184	195	200
590-2235-658201-000-000-000-00-000-0000	Travel-Employee	33,975	7,630	7,630
590-2235-658253-000-000-000-00-000-0000	Travel-Out of State	14,830	52,110	52,110
	Total Expenditures	\$261,962	\$278,976	\$216,278

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2023/2024

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 2021/2022, 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.

In fiscal year 2022/2023, the district was awarded the Louisiana Recruitment and Retention program through the 8(g) Block Grant. The Louisiana Recruitment and Retention program will focus on the recruitment, retention, development, and support of teachers from pre-service through mid-career. It will elevate the profession of teaching. The program will assist school systems in developing a talent system that recruits, prepares, supports, retains, and continuously builds the capacity of teachers and leaders.

Due to the uncertainty of funding, no estimate for fiscal year 2023/2024 has been made.

Terrebonne Parish School Board
Special Revenue Funds
8(g) Block Grant
Fiscal Year 2023/2024

610

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
REVENUE AND OTHER SOURCES OF FUNDS				
610-0000-532200-000-163-000-00-000-0000	Education Support Fund	\$12,600	\$0	\$0
610-0000-532200-000-164-000-00-000-0000	Education Support Fund	0	5,300	0
	Total Revenues	\$0	\$5,300	\$0
EXPENDITURES AND OTHER USES OF FUNDS				
163 - Believe and Prepare				
610-2231-613060-000-163-000-23-000-0000	Extra Work-Mentor Teacher	\$12,600	\$0	\$0
164 - LA Recruitment and Retention				
610-2231-613060-000-164-000-23-000-0000	Extra Work-Mentor Teacher	0	2,000	0
610-2231-615052-000-164-000-23-000-0000	Stipend-Inservice Participant	0	3,300	0
	Total Expenditures	\$12,600	\$5,300	\$0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2023/2024

8(g) Preschool Student Enhancement Block Grant

The 8(g) Preschool Student Enhancement Block Grant Program supports at-risk preschool students who 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 2023/2024 is estimated at the prior year's allocation of \$125,475.

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2023/2024

SPED Cameras in Self-Contained Classrooms

SPED Cameras in Self-Contained Classrooms provides for the installation and operation of cameras in certain classrooms.

The program requires that the governing authority shall adopt policies relative to the installation and operation of cameras that record video & audio in a self-contained classroom upon the written request of a parent or legal guardian.

Legislation defines self-contained classroom or other special education setting as one in which a majority of students in regular attendance are provided special education and related services and are assigned to one or more self-contained classrooms or other special education settings for at least fifty percent of the instructional day and for which a parent or legal guardian has requested a camera to be installed. "Classroom" shall not mean special education classrooms and other special education settings where the only students with exceptionalities receiving special education and related services are those who have been deemed to be gifted or talented and have not been identified as also having a disability.

Due to the uncertainty of funding, no estimate for fiscal year 2023/2024 has been made.

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2023/2024

**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.

Total funding for fiscal year 2023/2024 is estimated at \$227,625.

Personnel Roster

Position	Revised Budget 2022/2023	Budget 2023/2024	Increase (Decrease)
Adult Education Administrator	1	1	0
Teacher	1	1	0
Paraprofessional	4	4	0
Total Positions	6	6	0

Other Code:
270 – State/Federal Program Equipment

Terrebonne Parish School Board
Special Revenue Funds
WorkReady U-State Adult Education
Fiscal Year 2023/2024

680

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
REVENUE AND OTHER SOURCES OF FUNDS				
680-0000-519901-000-580-000-00-000-0000	Miscellaneous Revenue-Test Fees	\$546	\$7,599	\$0
680-0000-519990-000-150-000-00-000-0000	Other Miscellaneous Revenues	500	0	0
680-0000-532250-000-000-000-00-000-0000	Adult Education	197,895	227,625	227,625
	Total Revenues	\$198,941	\$235,224	\$227,625
EXPENDITURES AND OTHER USES OF FUNDS				
680-1600-611284-000-000-000-00-000-0000	Adult Education Teacher	\$26,335	\$31,475	\$35,607
680-1600-611501-000-000-000-00-000-0000	Paraprofessional	55,792	61,968	61,851
680-1600-653038-000-000-000-00-000-0000	Web Based Access License	7,389	9,039	7,389
680-1600-658201-000-000-000-00-000-0000	Travel-Employee	126	0	0
680-1600-661005-000-000-000-00-000-0000	Instructional Materials	101	2,990	1,304
680-1600-661510-000-000-000-00-000-0000	Technology Related Supplies	791	3,000	1,000
680-2216-611363-000-000-000-00-000-0000	Special Area Coordinator	36,323	36,664	37,814
680-2216-658201-000-000-000-00-000-0000	Travel-Employee	255	2,432	2,000
680-2216-661050-000-000-270-00-000-0000	General Office Supplies	398	2,833	2,592
680-2236-658201-000-000-000-00-000-0000	Travel-Employee	369	1,000	1,500
680-2236-658201-000-000-000-00-230-0000	Travel-Employee	7	2,601	2,000
680-2236-661045-000-000-000-00-000-0000	Professional Development Supplies	160	0	0
680-xxxx-621000-000-000-000-00-000-0000	Group Insurance Expense	38,389	39,486	40,019
680-xxxx-622500-000-000-000-00-000-0000	Medicare Part A Expense	1,137	1,349	1,408
680-xxxx-623101-000-000-000-00-000-0000	Teachers' Retirement	29,849	32,267	32,600
680-xxxx-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	474	521	541
150 - Work Ready U - Adult Education				
680-1600-615052-000-150-000-00-000-0000	Stipend-Inservice Participant	500	0	0
580 - Bayou Cane Adult Education Center				
680-1600-612216-000-580-000-00-000-0000	Seasonal Test Coordinator	0	4,500	0
680-1600-612217-000-580-000-00-000-0000	Seasonal Test Proctor	505	2,500	0
680-1600-622000-000-580-000-00-000-0000	FICA	31	423	0
680-1600-622500-000-580-000-00-000-0000	Medicare Part A Expense	7	102	0
680-1600-623101-000-580-000-00-000-0000	Teachers' Retirement	0	46	0
680-1600-626001-000-580-000-00-000-0000	Workers' Compensation Insurance	3	28	0
	Total Expenditures	\$198,941	\$235,224	\$227,625

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2023/2024

Non-Public Textbooks

The Non-Public Textbook Fund is a State grant to fund secular books for non-public school students at the rate of \$27.02 per student. The allocation is based on the number of K-12 non-public students enrolled in academically approved and Brumfield v. Dodd approved non-public schools.

The State does not directly fund textbooks for public schools. Effective July 1, 2023, district textbooks will no longer be funded by a General Fund transfer, but will be budgeted in the 3/4 Cent Sales Tax Fund. The remaining fund balance will be transferred back to General Fund.

The Non-Public Textbook grant for 2023/2024 is estimated in the amount of \$88,790. This State grant must be completely expended by June 30 of each year.

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2023/2024

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 EIS portion targets regular education students and no longer has 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.

The IDEA 611 Set Aside discretionary grant funds support the cost to provide Specialized Support professional development in the areas of specialized supports (communication, assistive technology, executive functioning, etc.) or provide certified providers who can fulfill direct service requirements (speech therapy, occupational therapy, etc.) as outlined in IEPs.

The American Rescue Plan offers the first COVID-19 related targeted IDEA resources to address the challenges faced in ensuring services for children with disabilities during the pandemic. The purpose of the IDEA ARP funds is to provide districts with relief funds to address the impact COVID-19 has had, and continues to have, on elementary and secondary schools that are providing educational services and is intended to help school districts safely reopen schools, and with a focus on acceleration rather than remediation. The IDEA ARP funds provide for expenditures through September 30, 2024.

Funding for fiscal year 2023/2024 is estimated at \$3,677,332 which is comprised of IDEA Part B, \$2,886,199; Early Intervening Services, \$449,227; Non-Public Schools, \$326,472, and IDEA 611 Set Aside, \$15,434.

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2023/2024

Personnel Roster			
Position	Revised Budget 2022/2023	Budget 2023/2024	Increase (Decrease)
Clerical/Secretarial	7	7	0
Supervisor of Special Education	1	1	0
Pupil Appraisal Coordinator	1	1	0
Speech Therapist /Pathologist–Non-Public	2	2	0
Social Worker	5	5	0
Assistive Technologist Coordinator	1	1	0
Facilitator/Coordinator	8	9	1
Psychologist	11	11	0
504 Facilitator	1	0	(1)
Nurse *	0	0	0
Occupational Therapist	3	3	0
Bus Attendant	19	19	0
Instructional Interventionist	1	1	0
Intervention Content Leader	2	2	0
Total Positions	62	62	0

*Note: Nurse positions are temporarily funded through ESSER III (ARP), Fund 440, through September 30, 2024.

Terrebonne Parish School Board
Special Revenue Funds
Special Education PL 101-476
Individuals with Disabilities Education Act (IDEA) Part B
Fiscal Year 2023/2024

750

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
REVENUE AND OTHER SOURCES OF FUNDS				
750-0000-545310-000-000-000-000-0000	IDEA Part B	\$4,663,338	\$4,425,829	\$3,661,898
750-0000-545310-000-000-730-00-000-0000	IDEA Part B	40,359	32,350	15,434
750-0000-545310-000-653-000-00-000-0000	IDEA Part B	167,712	1,021,026	0
	Total Revenues	\$4,871,409	\$5,479,205	\$3,677,332
EXPENDITURES AND OTHER USES OF FUNDS				
750-1210-613003-000-000-000-13-611-0000	Summer Program Paraprofessional	\$2,637	\$5,040	\$5,040
750-1210-613042-000-000-000-13-611-0000	Summer Program Teacher	6,381	10,584	10,584
750-1210-653038-000-000-000-24-611-0000	Web Based Access License	37,669	39,465	19,733
750-1210-658201-000-000-000-13-611-0000	Travel-Employee	0	300	300
750-1210-661005-000-000-000-11-611-0000	Instructional Materials	9,079	0	0
750-1210-661005-000-000-000-13-611-0000	Instructional Materials	129	0	0
750-1210-661510-000-000-000-24-611-0000	Technology Related Supplies	21,974	0	0
750-1211-611517-000-000-000-11-611-0000	Part-Time Paraprofessional	1,080	0	0
750-2130-658201-000-000-000-51-611-0000	Travel-Employee	1,753	1,900	1,900
750-2130-661048-000-000-000-51-611-0000	Health Supplies	12,121	0	0
750-2132-673907-000-000-000-51-611-0000	Other Equipment	6,015	0	0
750-2134-611841-000-000-000-51-611-0000	Health Nurse	230,256	0	0
750-2134-613057-000-000-000-13-611-0000	Extra Work-Nurse	3,558	4,410	4,410
750-2140-611401-000-000-000-51-611-0000	Clerical/Secretarial	41,460	42,336	43,655
750-2140-611425-000-000-000-51-611-0000	Microfilm Clerk	15,840	19,625	19,814
750-2140-653038-000-000-000-21-611-0000	Web Based Access License	70	0	0
750-2140-658201-000-000-000-21-611-0000	Travel-Employee	5,580	950	950
750-2140-661041-000-000-000-21-611-0000	Assessment Supplies	11,809	0	0
750-2142-611325-000-000-000-21-611-0000	Psychologist	496,516	576,845	366,443
750-2145-611331-000-000-000-21-611-0000	Educational Diagnostician	178,777	183,668	189,075
750-2145-611339-000-000-000-41-611-0000	Pupil Appraisal Coordinator	56,106	60,811	61,545
750-2149-611323-xxx-000-000-21-611-0000	Social Worker	222,376	215,370	67,616
750-2149-611324-000-000-000-21-611-0000	Applied Behavior Specialist	26,702	0	0
750-2150-643018-000-000-000-21-611-0000	Equipment Repair Service	960	500	500
750-2152-613061-000-000-000-13-611-0000	Extra Work-Speech Therapist	644	1,764	1,764
750-2160-658201-000-000-000-51-611-0000	Travel-Employee	364	200	200
750-2161-611321-000-000-000-51-611-0000	Occupational Therapist	83,402	93,556	134,315

Terrebonne Parish School Board
Special Revenue Funds
Special Education PL 101-476
Individuals with Disabilities Education Act (IDEA) Part B
Fiscal Year 2023/2024

750

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
750-2161-633143-000-000-000-51-611-0000	Occupational Therapy Fees	22,173	0	0
750-2166-633142-000-000-000-51-611-0000	Physical Therapy Fees	61,191	0	0
750-2170-611335-000-000-000-24-611-0000	Assistive Technologist	43,751	45,351	46,137
750-2170-658201-000-000-000-24-611-0000	Travel-Employee	0	100	100
750-2212-611112-000-000-000-41-611-0000	Supervisor of Special Education	70,311	59,805	62,373
750-2212-611363-000-000-000-41-611-0000	Special Area Coordinator	85,404	93,528	93,734
750-2212-611373-000-000-000-11-611-0000	Special Area Facilitator	302,376	324,447	328,108
750-2212-611401-000-000-000-51-611-0000	Clerical/Secretarial	70,336	74,557	77,322
750-2212-644230-000-000-000-51-611-0000	Copy Equipment Rental	1,600	2,500	2,500
750-2212-658201-000-000-000-11-611-0000	Travel-Employee	1,223	500	500
750-2212-658201-000-000-000-41-611-0000	Travel-Employee	3,052	0	0
750-2212-661050-000-000-000-51-611-0000	General Office Supplies	3,024	0	0
750-2212-661510-000-000-000-24-611-0000	Technology Related Supplies	932	0	0
750-2232-632012-000-000-000-23-611-0000	Consultant Services	1,000	2,100	2,100
750-2232-658201-000-000-000-23-611-0000	Travel-Employee	4,068	0	0
750-2232-659015-000-000-000-23-611-0000	Certification Fee	7,198	300	300
750-2259-611423-000-000-000-51-611-0000	Media Center Clerk	22,883	23,755	24,057
750-2410-613077-000-000-000-13-611-0000	Summer Program Administration	4,461	5,198	5,198
750-2620-653001-000-000-000-51-611-0000	Postage Expense	735	1,000	1,000
750-2730-612453-000-000-000-51-611-0000	Substitute Sp Ed Bus Attendant	283	1,000	1,000
750-2730-644234-000-000-000-51-611-0000	Equipment Rental	57,000	0	0
750-2730-651052-000-000-000-51-611-0000	Sp Ed Comm Based Instruction	77	900	900
750-2730-651061-000-000-000-51-611-0000	Student Transportation	176	1,000	1,000
750-2732-611541-000-000-000-51-611-0000	Special Education Bus Attendant	147,657	184,518	190,727
750-2732-613026-000-000-000-51-611-0000	Extra Work-Sp Ed Bus Attendant	18,183	2,500	2,500
750-2830-654035-000-000-000-51-611-0000	Advertising Expense	0	150	150
750-xxxx-621000-xxx-000-000-xx-611-0000	Group Insurance Expense	598,586	518,160	272,016
750-xxxx-622000-xxx-000-000-xx-611-0000	FICA	110	62	62
750-xxxx-622500-xxx-000-000-xx-611-0000	Medicare Part A Expense	28,486	27,603	27,851
750-xxxx-623101-xxx-000-000-xx-611-0000	Teachers' Retirement	486,557	439,968	429,262
750-xxxx-623300-xxx-000-000-xx-611-0000	LA School Empl Rtmt-LSERS	47,630	50,926	52,642
750-xxxx-626001-xxx-000-000-xx-611-0000	Workers' Compensation Insurance	16,018	16,448	16,775
750-5200-693301-000-000-000-00-000-0000	Indirect Cost-Federal Fund	425,755	391,400	320,041

Terrebonne Parish School Board
Special Revenue Funds
Special Education PL 101-476
Individuals with Disabilities Education Act (IDEA) Part B
Fiscal Year 2023/2024

750

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
248 - Non-Public Allocation				
750-1210-658201-000-000-000-11-248-0000	Travel-Employee	266	500	500
750-1210-661005-000-000-000-11-248-0000	Instructional Materials	267	19,525	19,525
750-1214-611242-000-000-000-11-248-0000	Adaptive Physical Education Tchr	9,683	12,723	13,540
750-1216-611247-000-000-000-11-248-0000	Sp Ed Non-Cat Preschool Teacher	34,558	35,882	25,515
750-2130-658201-000-000-000-51-248-0000	Travel-Employee	0	500	500
750-2140-658201-000-000-000-21-248-0000	Travel-Employee	13	500	500
750-2150-658201-000-000-000-21-248-0000	Travel-Employee	19	0	0
750-2150-658201-000-000-000-51-248-0000	Travel-Employee	504	1,500	1,500
750-2150-661005-000-000-000-11-248-0000	Instructional Materials	0	47,049	23,525
750-2150-661052-000-000-000-51-248-0000	Other Materials & Supplies	0	55,000	27,500
750-2152-611301-000-000-000-51-248-0000	Speech Therapist/Pathologist	86,654	80,996	81,598
750-2160-658201-000-000-000-51-248-0000	Travel-Employee	0	500	500
750-2161-611321-000-000-000-51-248-0000	Occupational Therapist	7,433	9,251	9,697
750-2212-611363-000-000-000-41-248-0000	Special Area Coordinator	26,867	28,905	30,439
750-2212-661510-000-000-000-24-248-0000	Technology Related Supplies	0	15,000	15,000
750-2232-632012-000-000-000-23-248-0000	Consultant Services	0	5,000	5,000
750-2232-661045-000-000-000-23-248-0000	Professional Development Supplies	0	10,000	10,000
750-xxxx-621000-000-000-000-xx-248-0000	Group Insurance Expense	37,068	33,282	19,997
750-xxxx-622500-000-000-000-xx-248-0000	Medicare Part A Expense	2,239	2,341	2,242
750-xxxx-623101-000-000-000-xx-248-0000	Teachers' Retirement	27,476	41,603	38,750
750-xxxx-626001-000-000-000-xx-248-0000	Workers' Compensation Insurance	661	672	644
335 - Early Intervening Services				
750-1110-611248-000-000-000-11-335-0000	Instructional Interventionist	47,870	50,016	50,671
750-1110-653038-000-000-000-24-335-0000	Web Based Access License	10,730	10,000	10,000
750-1110-661005-000-000-000-11-335-0000	Instructional Materials	408	50,073	25,037
750-2140-661041-000-000-000-21-335-0000	Assessment Supplies	0	28,174	28,174
750-2149-611323-012-000-000-21-335-0000	Social Worker	46,901	50,265	50,449
750-2211-658201-000-000-000-41-335-0000	Travel-Employee	0	1,500	1,500
750-2211-661510-000-000-000-24-335-0000	Technology Related Supplies	0	5,000	5,000
750-2212-611373-000-000-000-11-335-0000	Special Area Facilitator	46,284	45,011	53,327
750-2212-611427-000-000-000-51-335-0000	Part-Time Clerical	9,590	0	0
750-2212-658201-000-000-000-11-335-0000	Travel-Employee	0	1,500	1,500

Terrebonne Parish School Board
Special Revenue Funds
Special Education PL 101-476
Individuals with Disabilities Education Act (IDEA) Part B
Fiscal Year 2023/2024

750

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
750-2212-661050-000-000-000-51-335-0000	General Office Supplies	0	10,000	10,000
750-2220-611344-000-000-000-11-335-0000	Intervention Content Leader	139,987	114,237	93,400
750-2232-632012-000-000-000-23-335-0000	Consultant Services	0	4,000	4,000
750-2232-658201-000-000-000-23-335-0000	Travel-Employee	0	1,500	1,500
750-2239-661045-000-000-000-23-335-0000	Professional Development Supplies	0	10,000	10,000
750-xxxx-621000-xxx-000-000-xx-335-0000	Group Insurance Expense	58,767	51,703	40,509
750-xxxx-622000-xxx-000-000-xx-335-0000	FICA	595	0	0
750-xxxx-622500-xxx-000-000-xx-335-0000	Medicare Part A Expense	3,938	3,474	3,438
750-xxxx-623101-xxx-000-000-xx-335-0000	Teachers' Retirement	57,904	62,538	59,732
750-xxxx-626001-xxx-000-000-xx-335-0000	Workers' Compensation Insurance	1,162	1,009	990
730 - Set-Aside				
750-2232-632012-000-000-730-23-611-0000	Consultant Services	36,500	28,500	12,803
750-2232-661045-000-000-730-23-611-0000	Professional Development Supplies	170	989	989
750-5200-693301-000-000-730-00-000-0000	Indirect Cost-Federal Fund	3,689	2,861	1,642
653 - IDEA ARP				
750-1210-661005-000-653-000-00-086-0000	Instructional Materials	88,020	122,010	0
750-1210-661510-000-653-000-00-088-0000	Technology Related Supplies	34,543	178,061	0
750-2130-661048-000-653-000-00-085-0000	Health Supplies	0	153,390	0
750-2134-613057-000-653-000-00-085-0000	Extra Work-Nurse	0	2,548	0
750-2140-644234-000-653-000-00-086-0000	Equipment Rental	0	57,000	0
750-2140-661041-000-653-000-00-335-0000	Assessment Supplies	3,320	30,000	0
750-2149-632038-000-653-000-21-086-0000	Contract Psychological Service	0	2,500	0
750-2161-633143-000-653-000-00-086-0000	Occupational Therapy Fees	0	23,940	0
750-2166-633142-000-653-000-00-086-0000	Physical Therapy Fees	0	66,375	0
750-2170-661043-000-653-000-00-086-0000	Adaptive Supplies	3,480	3,480	0
750-2212-658201-000-653-000-00-083-0000	Travel-Employee	4,086	17,759	0
750-2212-661050-000-653-000-00-335-0000	General Office Supplies	1,097	6,607	0
750-2212-661510-000-653-000-00-088-0000	Technology Related Supplies	0	5,000	0
750-2232-612301-000-653-000-00-083-0000	Substitute Teacher	0	43,800	0
750-2232-613041-000-653-000-00-083-0000	Extra Work-Teacher	0	1,176	0
750-2232-632012-000-653-000-00-083-0000	Consultant Services	0	40,450	0
750-2232-653038-000-653-000-00-082-0000	Web Based Access License	0	26,478	0

TERREBONNE

Parish School District

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Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2023/2024

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 was 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). Beginning in FY2023, Terrebonne Parish will be the fiscal agent for this project.

Projected funding for fiscal year 2023/2024 is estimated at \$53,125.

Program Code:
227 – Statewide Positive Behavior Intervention Support Project

Terrebonne Parish School Board
Special Revenue Funds
Special Education PL 101-476
Positive Behavior Intervention Support
Fiscal Year 2023/2024

750

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
REVENUE AND OTHER SOURCES OF FUNDS				
750-0000-545350-000-227-000-00-000-0000	Other Special Education Programs	\$0	\$53,125	\$53,125
	Total Revenues	\$0	\$53,125	\$53,125
EXPENDITURES AND OTHER USES OF FUNDS				
750-2232-612301-000-227-000-00-000-0000	Substitute Teacher	\$0	\$1,200	\$1,200
750-2232-615052-000-227-000-00-000-0000	Stipend-Inservice Participant	0	14,550	14,550
750-2232-622000-000-227-000-00-000-0000	FICA	0	75	75
750-2232-622500-000-227-000-00-000-0000	Medicare Part A Expense	0	228	228
750-2232-623101-000-227-000-00-000-0000	Teachers' Retirement	0	3,608	3,608
750-2232-626001-000-227-000-00-000-0000	Workers' Compensation Insurance	0	63	63
750-2232-632012-000-227-000-00-000-0000	Consultant Services	0	22,703	22,703
750-2232-658201-000-227-000-00-000-0000	Travel-Employee	0	5,000	5,000
750-2232-661045-000-227-000-00-000-0000	Professional Development Supplies	0	1,000	1,000
750-5200-693301-000-227-000-00-000-0000	Indirect Cost-Federal Fund	0	4,698	4,698
	Total Expenditures	\$0	\$53,125	\$53,125

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2023/2024

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 adequately 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 for fiscal year 2023/2024 has been made.

Program Code:
375 – High Cost Services Special Education Grant

Terrebonne Parish School Board
Special Revenue Funds
Special Education PL 101-476
High Cost Services
Fiscal Year 2023/2024

750

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
REVENUE AND OTHER SOURCES OF FUNDS				
750-0000-545350-000-375-000-00-000-0000	Special Education-HCS	\$124,065	\$0	\$0
750-0000-545350-000-375-730-00-000-0000	Special Education-HCS	31,785	0	0
	Total Revenues	\$155,850	\$0	\$0
EXPENDITURES AND OTHER USES OF FUNDS				
750-1211-611241-000-375-xxx-00-000-0000	Special Education Teacher	\$441	\$0	\$0
750-1211-611501-000-375-xxx-00-000-0000	Paraprofessional	95,557	0	0
750-1214-611242-000-375-xxx-00-000-0000	Adaptive Physical Ed Teacher	1,915	0	0
750-2732-611541-000-375-xxx-00-000-0000	Special Education Bus Attendant	3,125	0	0
750-xxxx-621000-000-375-xxx-00-000-0000	Group Insurance Expense	33,687	0	0
750-xxxx-622500-000-375-xxx-00-000-0000	Medicare Part A Expense	1,050	0	0
750-xxxx-623101-000-375-xxx-00-000-0000	Teachers' Retirement	18,705	0	0
750-xxxx-623300-000-375-xxx-00-000-0000	LA School Empl Rtmt-LSERS	897	0	0
750-xxxx-626001-000-375-xxx-00-000-0000	Workers' Compensation Insurance	473	0	0
	Total Expenditures	\$155,850	\$0	\$0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2023/2024

**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.

IDEA Preschool is comprised of two components: IDEA Preschool and Non-Public 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 IDEA 619 Set Aside funds were provided to early childhood lead agencies to support children ages 3-5 with IEPs. Funds provide Specialized Support professional development in the areas of specialized supports (communication, assistive technology, executive functioning, etc.) or provide certified providers who can fulfill direct service requirements (speech therapy, occupational therapy, etc.) as outlined in IEPs.

The purpose of the IDEA ARP Preschool funds is to provide districts with relief funds to address the impact COVID-19 has had, and continues to have, on elementary and secondary schools. Funds for IDEA ARP Preschool are expendable through September 30, 2023.

Funding for fiscal year 2023/2024 is estimated at \$116,058, which is comprised of Public, \$107,074 and Non-Public, \$8,984.

Personnel Roster

Position	Revised Budget 2022/2023	Budget 2023/2024	Increase (Decrease)
School Psychologist	1	1	0
Speech Pathologist	1	1	0
Total Positions	2	2	0

Terrebonne Parish School Board
Special Revenue Funds
Special Education PL 101-476
Individuals with Disabilities Education Act (IDEA) Preschool Grants
Fiscal Year 2023/2024

760

Account Number	Account Description	Actual 2021/2022	Revised Budget 2022/2023	Budget 2023/2024
REVENUE AND OTHER SOURCES OF FUNDS				
760-0000-545320-000-000-000-000-0000	IDEA-Preschool	\$130,374	\$184,832	\$116,058
760-0000-545320-000-000-730-00-000-0000	IDEA-Preschool	4,348	5,000	0
760-0000-545320-000-653-000-00-000-0000	IDEA-Preschool	0	83,875	0
	Total Revenues	\$134,722	\$273,707	\$116,058
EXPENDITURES AND OTHER USES OF FUNDS				
760-1210-658201-000-000-000-11-619-0000	Travel-Employee	\$0	\$1,000	\$250
760-1210-661005-000-000-000-11-619-0000	Instructional Materials	0	10,000	500
760-1210-661052-000-000-000-11-619-0000	Other Materials & Supplies	18	0	0
760-1210-661510-000-000-000-24-619-0000	Technology Related Supplies	0	9,939	500
760-2130-658201-000-000-000-51-619-0000	Travel-Employee	0	1,000	300
760-2140-658201-000-000-000-21-619-0000	Travel-Employee	64	50	50
760-2142-611325-000-000-000-21-619-0000	Psychologist	34,204	33,407	27,093
760-2150-658201-000-000-000-51-619-0000	Travel-Employee	0	10	0
760-2152-611301-000-000-000-51-619-0000	Speech Therapist/Pathologist	14,738	15,396	16,384
760-2152-611329-000-000-000-21-619-0000	Qual Exam/Speech Pathologist	28,359	29,663	23,240
760-2212-658201-000-000-000-21-619-0000	Travel-Employee	23	1,000	100
760-2232-632012-000-000-000-23-619-0000	Consultant Services	0	5,000	500
760-2232-661045-000-000-000-23-619-0000	Professional Development Supplies	0	10,000	500
760-xxxx-621000-000-000-000-xx-619-0000	Group Insurance Expense	14,106	11,831	6,183
760-xxxx-622500-000-000-000-xx-619-0000	Medicare Part A Expense	1,072	1,128	1,190
760-xxxx-623101-000-000-000-xx-619-0000	Teachers' Retirement	17,565	19,459	19,934
760-xxxx-626001-000-000-000-xx-619-0000	Workers' Compensation Insurance	309	315	331
760-5200-693301-000-000-000-00-000-0000	Indirect Cost-Federal Fund	11,918	16,346	10,019
248 - Non-Public Allocation				
760-1210-658201-000-000-000-11-248-0000	Travel-Employee	0	300	300
760-1210-661005-000-000-000-11-248-0000	Instructional Materials	0	10,727	500
760-2152-611301-000-000-000-51-248-0000	Speech Therapist/Pathologist	5,567	5,799	6,117
760-xxxx-621000-000-000-000-11-248-0000	Group Insurance Expense	925	917	480
760-xxxx-622500-000-000-000-11-248-0000	Medicare Part A Expense	81	84	89
760-xxxx-623101-000-000-000-11-248-0000	Teachers' Retirement	1,403	1,438	1,474
760-xxxx-626001-000-000-000-11-248-0000	Workers' Compensation Insurance	22	23	24

Informational Section



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

School	Grades	2019- 2020	2020- 2021	2021- 2022	2022- 2023
Acadian Elementary	Pre-K - 4	689	688	592	583
Bayou Black Elementary	Pre-K - 6	177	167	174	177
Bourg Elementary	Pre-K - 4	452	430	411	410
Bourgeois, H.L. High	9-12	1432	1367	1362	1353
Broadmoor Elementary	Pre-K - 6	616	623	631	588
Caldwell Middle	4-6	304	311	280	286
Coteau-Bayou Blue Elementary	Pre-K - 6	698	652	641	651
Dularge Elementary	Pre-K - 6	348	319	292	302
TAPPS Alternative*		0	0	0	0
Ellender Memorial High	9-12	949	954	893	843
Evergreen Jr. High	7-8	707	721	626	670
Gibson Elementary	Pre-K - 6	158	147	134	138
Grand Caillou Elementary	Pre-K - 4	477	483	385	390
Grand Caillou Middle	5-8	371	365	350	324
Honduras Elementary	Pre-K - 4	313	300	282	272
Houma Jr. High	7-8	701	795	700	676
Lacache Middle	5-8	387	390	331	293
Legion Park Elementary	Pre-K - 6	337	304	277	284
Lisa Park Elementary	Pre-K - 6	639	616	589	538
Louis Miller Technical High School*		0	0	0	0
Montegut Elementary	Pre-K - 4	193	168	217	225
Montegut Middle	5-8	597	549	507	484
Mulberry Elementary	Pre-K - 6	850	790	668	754
Oaklawn Middle	4-8	754	700	582	541
Oakshire Elementary	Pre-K - 6	733	632	590	548
Pointe-Aux-Chenes Elementary	Pre-K - 4	114	96	0	0
School for Exceptional Children		30	23	22	27
Schriever Elementary	Pre-K - 3	462	453	410	478
South Terrebonne High	9-12	952	974	929	873
Southdown Elementary	Pre-K - 6	524	544	490	489
Terrebonne High	9-12	1324	1373	1313	1308
Upper Little Caillou Elementary	Pre-K - 4	483	451	389	358
Village East Elementary	Pre-K - 6	404	369	341	329
Terrebonne Head Start		23	22	24	15
Total Student Enrollment		17,198	16,776	15,432	15,207

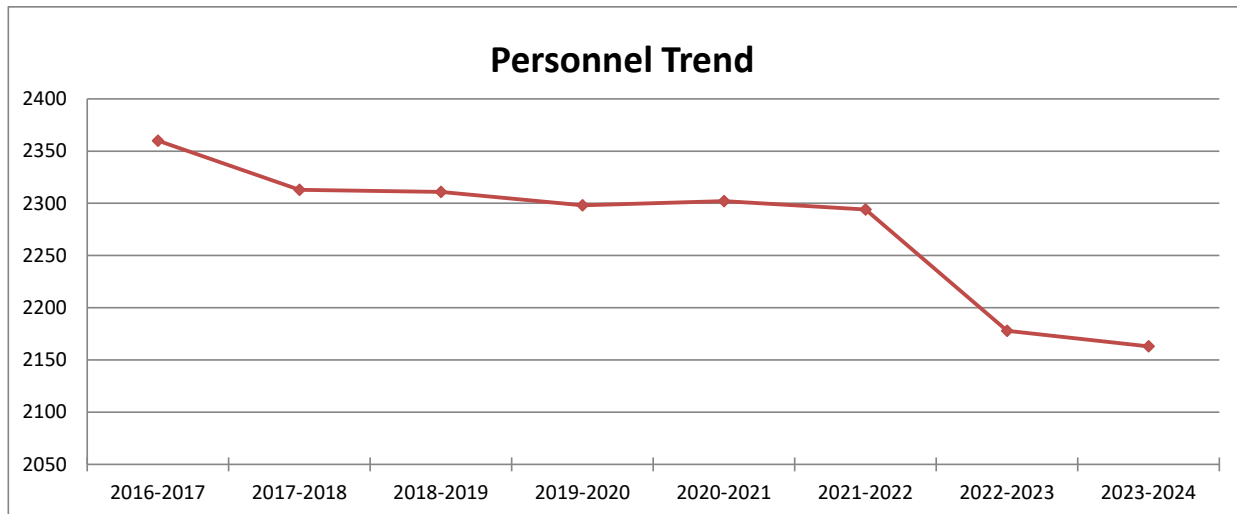
*Students are counted at the base school.

Terrebonne Parish School Board
Informational Section
Personnel Trend by Employee Type
Fiscal Year 2023/2024

Employee Type	Actual				Revised	Proposed
	2018- 2019	2019- 2020	2020- 2021	2021- 2022	2022- 2023	2023- 2024
Teacher	1,101	1,099	1,083	1,079	992	971
Librarian	32	30	30	30	29	29
Paraprofessional	206	204	207	206	235	242
Support Services	171	170	179	175	167	167
Instructional Support Services	77	80	89	88	84	83
General Administration	15	15	15	15	16	16
School Administration	125	124	123	122	116	116
Business Services	26	26	24	24	23	24
Operations & Maintenance of Plants	151	146	149	150	139	139
Student Transportation Services	187	187	187	189	171	171
Information Services	1	1	1	1	1	1
Personnel/Human Resources Services	6	6	6	6	8	8
Administrative Technology Services	9	9	9	9	11	12
Food Service Operations	204	201	200	200	186	184
Total Employees	2,311	2,298	2,302	2,294	2,178	2,163

Terrebonne Parish School Board
Informational Section
Personnel Trend
Fiscal Year 2023/2024

<u>Fiscal Year</u>	<u>Personnel Count</u>
2016-2017	2,360
2017-2018	2,313
2018-2019	2,311
2019-2020	2,298
2020-2021	2,302
2021-2022	2,294
2022-2023	2,178
2023-2024	2,163



Terrebonne Parish School Board
Informational Section
Fiscal Year 2023/2024

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.

ARP – American Rescue Plan

ARPA – American Recue Plan Act

ARRA – American Recovery and Reinvestment Act

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.

Terrebonne Parish School Board
Informational Section
Fiscal Year 2023/2024

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.

CARES - Coronavirus Aid, Relief, and Economic Security

CCDBG – Child Care and Development Block Grant

CCR – Community Child Care Recovery

CCDF – Child Care and Development Fund

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

CLSD – Comprehensive Literacy State Development

CNP – Child Nutrition Program

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 Disease 2019

CPA – Certified Public Accountant

CSR – Class Size Reduction

CRRSA – Coronavirus Response and Relief Supplemental Appropriations

Terrebonne Parish School Board
Informational Section
Fiscal Year 2023/2024

CTE – Career and Technical Education

Debt Service Fund – The Debt Service Funds are used to accumulate monies to pay outstanding bond issues.

Deficiency – The monetary loss where expenditures are more than revenues during an accounting period.

DIBELS – Dynamic Indicators of Basic Early Literacy

DROP – Deferred Retirement Option Plan

DSS – Direct Student Services

EC – Early Childhood

Ed. D. – Doctor of Education

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

Et seq. – Abbreviation for et sequentes, a Latin phrase meaning “and the following.”

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.

Terrebonne Parish School Board
Informational Section
Fiscal Year 2023/2024

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.

FEMA – Federal Emergency Management Agency

FICA – Federal Insurance Contributions Act

Fiscal Year – A twelve-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. The fiscal year for the Terrebonne Parish School Board is July 1 through June 30.

FLL – First Lego League

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, (17) facility acquisition and construction, (18) debt service, (19) 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.

Terrebonne Parish School Board
Informational Section
Fiscal Year 2023/2024

Governmental Funds – Accounting segregation of financial resources. Their measurement focus is on determination of financial position (sources, uses, and balance of financial resources), rather than on net income determination.

HCS – High Cost Services

HVAC – Heating, Ventilation, and Air Conditioning

IB – International Baccalaureate

IBC – Industry Based Credentials

IDEA – Individuals with Disabilities Education Act

IELCE – Integrated English Literacy and Civics Education

IEP – Individualized Educational Program

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

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

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

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

JAG – Jobs for America’s Graduates

JJC – Juvenile Justice Center

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

Terrebonne Parish School Board
Informational Section
Fiscal Year 2023/2024

LEAP – Louisiana Educational Assessment Program

Line Item Budget – A budget format that presents the exact amount planned to be spent for every separate good or service to be purchased.

Local Revenue – A source of money or income that is earned or received from inside the parish.

Long Term Debt – Financial obligation with a maturity of more than one year after the date of issuance.

LSERS – Louisiana School Employees' Retirement System

LSU – Louisiana State University

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

MFP – Minimum Foundation Program

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

Millage – A sum or total number of mills.

NBC – National Board Certified

NCCER – National Center for Construction Education and Research

NCLB – No Child Left Behind

Non-Spendable Fund Balance – A Fund Balance that represents amounts that cannot be spent either because they are in non-spendable form such as 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.

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

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

Terrebonne Parish School Board
Informational Section
Fiscal Year 2023/2024

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.)

PBIS – Positive Behavior Intervention Support

PDG – Preschool Development Grant

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.

REAL – Real-Time Early Access to Literacy

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.

Terrebonne Parish School Board
Informational Section
Fiscal Year 2023/2024

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

Revenue – An item or source of income.

RS – Revised Statues

SACS – Southern Association of Colleges and Schools

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 nine 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

Special Education Programs – Activities primarily for students having special needs. Programs help the gifted and talented, mentally retarded, physically disabled and emotionally disturbed students.

Special Programs – Activities primarily for students having special needs. Programs help all grades of culturally different students and bilingual students.

Special Revenue Fund – The Special Revenue Funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

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

Terrebonne Parish School Board
Informational Section
Fiscal Year 2023/2024

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

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

TAPPS – Terrebonne Alternative Positive Placement for Students

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.

TPSB – Terrebonne Parish School Board

TRSL – Teachers' Retirement System of Louisiana

UIR – Urgent Intervention Required

Unassigned Fund Balance – A Fund Balance that represents funds that do not fit into any other category of Fund Balance.

USDA – United States Department of Agriculture

USDHHS – United States Department of Health and Human Services

WIC – Workforce Investment Council

WIOA – Workforce Innovation and Opportunity Act