

**ST. MARY PARISH SCHOOL BOARD**  
**CENTERVILLE, LOUISIANA**  
**CONSOLIDATED BUDGET 2023/2024**

**TABLE OF CONTENTS**

	<b>PAGE</b>
Letter to the Board on the Proposed Budget .....	1
Budget Adoption Instrument .....	2
2023/2024 Combining Budget Summary.....	3-4
Budget Preparation 2023/2024 .....	5-15
General Fund Budget .....	Section I
Special Maintenance District Budgets .....	Section II
School Food Service Budget.....	Section III
Federal Programs Budgets .....	Section IV
Capital Projects Budgets .....	Section V
Bond Retirement Funds Budgets .....	Section VI
Trust Funds Budgets .....	Section VII

**St. Mary Parish School Board  
Centerville, La.**

**TO:** School Board  
**FROM:** Superintendent/Chief Financial Officer  
**SUBJECT:** 2023/2024 Proposed Budget  
**DATE:** September 14, 2023

Dear Members of the Board:

The following documents hereby present the consolidated and individual fund budgets of the St. Mary Parish School Board. These budgets were prepared in conformity with generally accepted accounting principles on the modified accrual basis of accounting. Before reaching you in their present form, considerable evaluation and determination from the viewpoint of justification has taken place. The Superintendent authorizes the implementation of the budget and also has the authority to make changes to various budget classifications.

The budget notice has been published in the Daily Review and a public hearing is scheduled for September 14, 2023, at 5:15 P.M. in accordance with the provisions of Act 236 of the Louisiana 1993 Legislative Session.

We express our appreciation to the Finance Department staff for the consistent conscientious performance of their duties not only in the preparation of this budget, but throughout the entire year. We also wish to express our appreciation to the staff of other departments for their cooperation and assistance, especially during this budget process.

We respectfully request your favorable consideration of this budget.

Sincerely,

Buffey Fegenbush, Ed. D.  
Superintendent  
Board Secretary/Treasurer

Alton Ray Perry, CPA, CLSBA, CGMA  
Chief Financial Officer

**ST. MARY PARISH SCHOOL BOARD**

A Resolution adopting an Operating Budget of Revenues and Expenditures for the fiscal year beginning July 1, 2023 and ending June 30, 2024

BE IT RESOLVED BY THE BOARD MEMBERS OF THE ST. MARY PARISH SCHOOL BOARD in regular session convened that:

SECTION 1. The attached detailed estimate of Revenues by Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024, be and the same is hereby adopted to serve as an Operating Budget of Revenues for the School Board, during the same period.

SECTION 2. The attached estimates of Expenditures by Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024, be and the same is hereby adopted to serve as a budget of Expenditures for the School Board, during the same period.

SECTION 3. The adoption of this Operating Budget of Expenditures be and the same is hereby declared to operate as an appropriation of the amount therein set forth within the terms of the budget classification.

SECTION 4. The chief executive and administrative officers of the political subdivision have the authority to make changes within various budget classifications without approval by the governing authority, as well as those powers reserved solely to the governing authority.

PASSED AND ADOPTED AT CENTERVILLE, LOUISIANA, ON THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 2023

\_\_\_\_\_  
Alaina L. Black  
President

ATTEST:

\_\_\_\_\_  
Buffy Fegenbush, Ed. D.  
Superintendent  
Secretary/Treasurer

**ST. MARY PARISH SCHOOL BOARD  
COMBINING BUDGET SUMMARY  
BUDGET FOR FISCAL YEAR ENDING JUNE 30, 2024**

	<b>CONSOLIDATED TOTAL</b>	<b>FUND TRANSFERS</b>	<b>GENERAL FUND</b>	<b>MAINTENANCE FUNDS</b>	<b>FOOD SERVICES</b>	<b>FEDERAL PROGRAMS</b>	<b>CAPITAL PROJECTS</b>	<b>BOND RETIREMENT</b>	<b>TRUST FUNDS</b>
Projected Fund Balance - July 1, 2023	\$ 55,910,471	\$ 0	\$ 32,846,775	\$ 4,575,798	\$ 3,859,981	\$ 0	\$ 11,945,854	\$ 2,670,678	\$ 11,384
Total Estimated Revenues	139,262,992	(2,322,455)	91,967,652	7,085,500	7,327,384	30,202,619	1,749,000	3,253,292	0
Total Estimated Expenditures and Reserves	138,861,953	(2,322,455)	91,843,896	7,104,974	7,868,608	30,202,619	1,260,000	2,903,811	500
Excess (Deficiency) of Revenues over Expenditures	401,039	0	123,756	(19,474)	(541,224)	0	489,000	349,481	(500)
Projected Fund Balance - June 30, 2024	\$ 56,311,510	\$ 0	\$ 32,970,531	\$ 4,556,324	\$ 3,318,757	\$ 0	\$ 12,434,854	\$ 3,020,159	\$ 10,884

**ST. MARY PARISH SCHOOL BOARD  
COMBINING BUDGET SUMMARY  
BUDGET FOR FISCAL YEAR ENDING JUNE 30, 2024**

	<b>CONSOLIDATED TOTAL</b>	<b>FUND TRANSFERS</b>	<b>GENERAL FUND</b>	<b>MAINTENANCE FUNDS</b>	<b>FOOD SERVICES</b>	<b>FEDERAL PROGRAMS</b>	<b>CAPITAL PROJECTS</b>	<b>BOND RETIREMENT</b>	<b>TRUST FUNDS</b>
<b>Revenues:</b>									
Local	\$ 48,929,142		\$ 38,709,750	\$ 6,890,500	\$ 75,600	\$ 0	\$ 0	\$ 3,253,292	\$ 0
State	53,274,672		52,602,072	195,000	477,600	0	0	0	0
Federal	37,044,178		82,375	0	6,759,184	30,202,619	0	0	0
Fund Transfers	0	(2,322,455)	573,455	0	0	0	1,749,000	0	0
Other	15,000		0	0	15,000	0	0	0	0
<b>Total Revenues</b>	<b>\$ 139,262,992</b>	<b>\$ (2,322,455)</b>	<b>\$ 91,967,652</b>	<b>\$ 7,085,500</b>	<b>\$ 7,327,384</b>	<b>\$ 30,202,619</b>	<b>\$ 1,749,000</b>	<b>\$ 3,253,292</b>	<b>\$ 0</b>
<b>Expenditures:</b>									
<b>Instructional-</b>									
Regular	\$ 36,722,261		\$ 36,452,284	\$ 82,000	\$ 0	\$ 187,977	\$ 0	\$ 0	\$ 0
Special	11,224,003		10,275,250	0	0	948,753	0	0	0
Vocational Ed.	2,642,986		2,529,547	0	0	113,439	0	0	0
Other Instr.	2,099,070		1,522,120	21,500	0	555,450	0	0	0
Special Programs	5,389,706		1,517,724	0	0	3,871,982	0	0	0
Adult/Cont. Ed.	37,700		37,700	0	0	0	0	0	0
<b>Support Programs-</b>									
Pupil Support	6,364,073		5,305,089	0	0	1,058,984	0	0	0
Instructional Support	7,467,283		5,082,658	0	0	2,384,625	0	0	0
General Administration	2,972,747		2,722,247	250,500	0	0	0	0	0
School Administration	6,475,137		6,196,782	0	0	278,355	0	0	0
Business Services	987,302		874,840	112,162	0	300	0	0	0
Maintenance of Plant	17,023,819		10,233,061	6,185,645	0	605,113	0	0	0
Transportation	5,369,818		5,267,320	67,500	0	34,998	0	0	0
Central Services	1,886,332		1,666,411	136,667	0	83,254	0	0	0
Community Services	25,265		24,765	0	0	0	0	0	500
Food Services	8,151,615		283,007	0	7,868,608	0	0	0	0
Capital Outlay	1,260,000		0	0	0	0	1,260,000	0	0
Bond Retirement	3,256,902		353,091	0	0	0	0	2,903,811	0
Facility Acquis/Constr.	19,505,934		0	0	0	19,505,934	0	0	0
Other	0		0	0	0	0	0	0	0
Fund Transfers	0	(2,322,455)	1,500,000	249,000	0	573,455	0	0	0
<b>Total Expenditures</b>	<b>\$ 138,861,953</b>	<b>\$ (2,322,455)</b>	<b>\$ 91,843,896</b>	<b>\$ 7,104,974</b>	<b>\$ 7,868,608</b>	<b>\$ 30,202,619</b>	<b>\$ 1,260,000</b>	<b>\$ 2,903,811</b>	<b>\$ 500</b>

**St. Mary Parish School Board  
Centerville, La.**

**Budget Preparation 2023/2024**

The General Fund (Fund 10), which is the St. Mary Parish School Board’s largest fund, will have a projected excess of revenues over expenditures in the amount of \$29,774 for the fiscal year commencing July 1, 2023, and ending June 30, 2024. This budget reflects a decrease in MFP funds due to a loss of students as well as reductions in other local revenues such as ad valorem and sales tax when compared to current year collections. Interest earnings reflect an increase and section 16 property rentals reflects a reduction. This budget also reflects the collection of the new .45 percent sales tax passed by the voters as well as the related pay increases promised to all employees. As far as expenditures are concerned, this budget reflects a decrease in the employer required contributions to the teacher’s retirement as well as a reduction of numerous teaching positions. It does reflect the annual salary step afforded to all employees as well as the MFP raise. Finally, this budget reflects all federal ESSER funding and related expenditures.

The St. Mary Parish School Board continues to be in a strong financial position with a projected general fund balance of \$30,745,952 at June 30, 2024. Of this total, \$2,600,000 represents reserved funds, \$27,885,102 represents designated funds, and \$260,850 represents unreserved, undesignated funds.

**I. REVENUES - Local**

**Parish and District Taxes:**

Ad valorem taxes parish wide and district are based on property values of business and homesteads in the parish and are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis, becoming due on November 15th of each year and delinquent on December 31st. The taxes are generally collected in December, January, and February of the fiscal year. The current budgeted ad valorem taxes are as follows:

Constitutional School Tax	8.83 mills
Consolidated School District No. 5	11.82 mills
Consolidated School Dist. No. 3 (District I)	12.42 mills
Consolidated School Dist. No. 2 (District II)	12.73 mills
Sixth Ward School District (District III)	12.53 mills
Consolidated School District No. 1 Bonds	16.00 mills
Special School District No. 4 Bonds	6.00 mills
Fifth Ward Special School District No. 1	20.00 mills

The Parish Sheriff collects the taxes and remits a percentage of the collections directly to the Teachers' Retirement System. The portion remitted is shown under the revenue titled "Up To 1% (collections by Sheriff.)"

## **Sales Taxes:**

On December 7, 1965, the voters of the Parish approved a one percent sales tax to be levied by the St. Mary Parish Council, of which 3/10% is remitted to the St. Mary Parish School Board. The proceeds received by the school board are dedicated to supplement the salaries of teachers and school employees and for general operations of the public schools of St. Mary Parish.

On August 14, 1975, the voters of the parish approved a one-fourth of one percent (1/4%) sales and use tax to be levied by the school board. The net proceeds of the tax are used to provide additional funds for the payment of salaries of teachers and other school board personnel and/or for other employee benefits.

On April 12, 1979, the voters of the parish approved a seven-tenths of one percent (7/10%) sales and use tax to be levied by the school board. The net proceeds of the tax are, by provisions of the bond indenture, to be allocated and used each month in the following priority:

- A. Payment of debt service requirements on bonds issued for the purchase, construction, and acquisition of air-conditioning facilities and equipment for the parish schools. This bond issue was completely retired on February 1, 1995.
- B. Payment of the cost of utilities for the school system of the parish.
- C. An amount equal to 65 percent of the total net proceeds of this tax is to be set aside and used to supplement other funds for the payment of salaries and/or other employee benefits of teachers and other school board personnel.
- D. The remainder of the proceeds of this tax is used to construct, maintain, and acquire capital improvements and other school purposes, provided, however, that such proceeds are not used to construct new classroom facilities.

On March 8, 1988, the voters of the parish approved a one-half of one percent (1/2%) sales and use tax to be levied by the school board. The net proceeds to be used for salary obligations, educational management, advancement, and enrichment.

On March 20, 2021, the voters of the parish approved a .45 of one percent (.45%) sales and use tax for a period of five years, to be levied by the school board beginning July 1, 2021. The net proceeds are to be used to supplement salaries and benefits paid by the school board for teachers and other personnel employed by the school board.

The sales and use taxes are collected for and remitted to the school board by the St. Mary Parish Council.

**Tuition:**

Tuition from other parishes - St. Martin Parish reimburses us for students that attend St. Mary Parish Schools. This reimbursement is based on a formula applied to expenditures for the current year and is based on average daily membership.

**Interest:**

Interest earned on investments and checking accounts is recorded in accordance with the accrual method of accounting. Accurate records are always maintained to be sure the funds of the school system are fully protected.

Interest rates have substantially increased in the 2022/2023 school year but are anticipated to slightly increase during 2023/2024. Interest income has therefore been budgeted to increase from the prior year.

All financial institutions are required to provide collateral and investments for all deposits not covered by federal deposit insurance.

**School Food Service:****Paying students - lunch**

Revenue derived from money collected from students paying full student price for lunch. We currently are not collecting this as all students are participating in the Community Eligibility Program (CEP).

**Paying students - breakfast**

Revenue derived from money collected from students paying full student price for breakfast. We currently are not collecting this as all students are participating in the Community Eligibility Program (CEP).

**Extra milk sales**

Revenues derived from sale of extra milk at \$.50 per carton.

**Extra portion sales**

Revenues derived from sale of items consumed in addition to meal, i.e., hamburger, french fries. Cost varies according to item sold.

**Paying adult - lunch**

Revenue derived from eligible adults (school board employees and visitors). Eligible adult lunch - \$4.00, Visitors - \$4.50

**Paying adult – breakfast**

Revenue derived from eligible adults (school board employees and visitors). Eligible



adult breakfast - \$2.50, Visitors - \$3.05

**Rent, leases, and oil royalties:**

These revenues have decreased significantly over the past year because of exclusion of a substantial lease. Hence, we have budgeted a decrease in this area.

**Driver Education:**

The charge to students was increased from \$250.00 to \$330.00 effective July 1, 2016, to compensate for the state mandated increase in road training for each student. The revenues derived from student collections are used for instructor salaries and benefits as well as gasoline, repairs and maintenance, and insurance of the driver's education vehicles.

**Miscellaneous Revenues:**

Miscellaneous revenues are derived from the sale of property or items no longer in use, and other unclassified revenues.

**Recreational Use of School Buses:**

Funds are derived from the charge of \$1.00 a mile for the use of the parish school buses. Of the \$1.00 charged 50% is designated for the purchase of buses.

**School Activity Income:**

This represents collections from the schools for field trips, special programs, and other expenditures funneled through the Central Office for compliance with Federal reporting requirements.

**II. REVENUES - State**

**Equalization:**

This is a state appropriation to ensure the Minimum Foundation Program of education in the public schools. A new MFP formula was recommended by the BESE Board and approved by the legislature in the regular 1992 session. Under the new formula the equalization is determined by giving weight to the relative wealth of the parish and the effort made by the School District to generate revenue. Wealth is determined by assessed valuations and sales reported for sales tax purposes and effort are measured by the rates of sales taxes and the millages on property. Rather than providing funds for specific services, such as salaries, benefits, supplies, etc., the new formula provides for a per pupil amount with additional weights given for special education, at risk, remediation to students and economy of size.

**Summer School:**

LEAP Summer School was initiated in June 2000 in accordance with requirements of the State of Louisiana. In the past, the State provided approximately \$250,000 to partially fund the LEAP tutoring program and the summer remediation program. However, these funds will not be provided by the State for the 2023/2024 school year.

**Various 8g Grants:**

These represent grants administered by the Board of Elementary and Secondary Education to target a specific instructional area where additional attention is considered necessary.

**ACT 18 ESY:**

This is a special education summer program.

**Non-Public State Textbooks:**

Funds are provided by the State and textbooks are purchased for private schools in St. Mary Parish.

**Professional Improvement:**

This is a state program that was designed for employee professional improvement. This program is no longer in effect, however teachers who have completed the requirements will continue to receive the funds.

**Revenue Sharing and Excess Revenue Sharing:**

The amount of the revenue is based on the ad valorem tax to partially reimburse local systems for the taxes not collected because of the homestead exemption.

**Contributions to Teachers' Retirement System - PIP:**

Funds contributed to the retirement system by the State for the salaries attributed to Professional Improvement Program.

**III. REVENUES - Federal**

**Special Assistance (Lunch): (2023/2024 anticipated rates)**

Additional, per meal, federal reimbursement for free and reduced student lunches  
Free - \$4.35

**Severe Need (Breakfast): (2023/2024 anticipated rate)**

Federal reimbursement Free - \$2.73

**Elementary and Secondary Education Act**

**(As amended by the No Child Left Behind Act of 2001):**

**Title I - Part A - Improving the Academic Achievement of the Disadvantaged:**

Aid for pupils in high-poverty schools

**Title I - Part C - Migrant Education Program:**

Education for migratory children

**Title II - Part A - Preparing, Training and Recruiting High Quality Teachers and Principals:**

Teacher and principal training and recruitment programs

**Title II - Part D - Enhancing Education Through Technology:**

Training teachers how to use technology in the classroom.

**Title III - Language Instruction for Limited-English Proficient and Immigrant Students:**

Language instruction to foster English fluency - especially to foreign students.

**Title III – Immigrant Set Aside:**

Focus on assisting school districts in teaching English to limited English proficient students and in helping students meet the challenging State standards required of all students.

**Carl D. Perkins Vocational and Applied Technology Education Act:**

Federal funds for extended employment, supplies, and equipment for the vocational programs

**IDEA PART B (Individuals with Disabilities Education Act):**

This is a federally financed program of free education in the least restricted environment to children with exceptionalities.

**Special Education - Preschool Incentive:**

To provide instructional services to disabled children at a preschool level to better prepare them for the school environment.

**Medicaid:**

A program to provide certain medical services to students with exceptionalities.

**U.S.D.A. Commodities:**

The value of commodities issued to parishes by the United States Department of Agriculture is based on breakfast and lunch participation. Commodities are disbursed to individual schools based on per school participation figures.

**IV. REVENUES - Other Sources**

**Recovery of Indirect Cost:**

Money received from Federal Programs for services supplied by the board to cover the cost of materials and services not paid directly by the Federal Program.

**Transfer of Funds:**

Permanent transfers of money between funds

**Collection Lost/Damaged Textbooks:**

Student reimbursement for lost or damaged textbooks

**EXPENDITURES:**

**I. Instruction: Elementary and Secondary:**

**A. Regular Programs:**

Classroom teachers are funded through state and parish funds. They are paid based on degree and teaching experience.

Homework Centers are used to help students who are having problems in the classroom. The expenditure in the General Fund Budget is funded with parish sources.

Substitutes are used in the classroom on an as needed basis, normally to substitute for teachers required to use sick leave or personnel leave on school days.

Instructional material and supplies for the regular instructional curriculum

The state provides, in addition to the minimum foundation, funds for textbooks for both public and private schools.

Travel is provided for itinerant teachers.

Employee benefits are budgeted in the same function or category the salaries are budgeted.

Employee awards are awarded for 15 and 25 years of service and upon retirement.

#### **B. Special Services Programs:**

Special Services classroom teachers, speech therapists, teacher aides, along with travel, expenses and benefits provide services for students with exceptionalities.

Other expenses include equipment, instructional supplies, contracted services, textbooks, and in-services.

#### **C. Vocational Education:**

Educational opportunities are provided to students in the fields of agriculture, home economics, industrial arts, business, welding, carpentry, and nursing.

#### **D. Other Instructional Programs:**

Includes expenditures incurred in various ancillary programs such as drivers' education, ROTC, band, athletics, and summer school.

#### **E. Special Programs:**

These are principally federally funded programs as described in the Revenue section of this narrative.

### **II. Supporting Services Programs:**

#### **A. Pupil Support:**

Expenditures budgeted under pupil support directly affect the student.

Pupil support includes the services of the Supervisor of Child Welfare and Attendance, guidance counselors, school nurses, assessment teachers, psychologists, psychological assistants, social workers, and occupational and physical therapists. Student testing is

also a part of this function group.

In the general fund, these services are funded through state and parish funds. Federal programs also provide some of these services.

The Drug Awareness Program is a service accounted for under pupil support.

Related expenses in pupil support include clerical salaries, supplies, travel, contracted services, and employee benefits.

## **B. Instructional Staff Support Services:**

Expenditures budgeted under this function support the classroom instructional program and are as follows:

Supervisors and Managers of Instruction and attributed expenses.

Libraries:

Salaries

Supplies

Periodicals

Library books including reference books.

Expenses attributed to instructional staff support include clerical salaries, travel, supplies, conferences, workshops, and employee benefits. Equipment is purchased periodically as needed.

Instructional support is funded through state and parish support. The Federal programs also provide these services.

## **C. General Administration Support Services:**

General administration expenses include the expenses of the School Board and the Offices of the Superintendent and Assistant Superintendent.

The Board expenses consist of per diem, travel, elections, legal services, and auditors' fees, dues to organizations, consultant fees, and supplies. The Superintendent and Assistant Superintendent's offices include expenses for salaries, travel, supplies, and employee benefits.

The expenses for general administration include postage, bank charges, advertising, administrative fee for unemployment, pension fund fees on tax collections, professional services, and liability insurance.

## **D. School Administration:**

The cost of school administration consists of the salaries and benefits of the school principals, assistant principals, and the school secretaries.

The school board also pays for the local telephone service in the schools except for some of the department phones.

**E. Business Administration:**

Business administration includes the following salary expenses and related benefits:

- Chief Financial Officer & Chief Accountant
- Payroll
- Accounts Payable
- Processing and Receiving
- Printing
- Employee Benefits
- Fixed Asset Accounting

In addition, the cost of supplies related to checks for accounts payable and payroll, purchase orders, receiving reports, and printing is an expense under this category.

The cost of distributing textbooks and equipment purchased for the Central Office is also included in Business Administration.

**F. Operation and Maintenance of Plant:**

The Budget for the operation and maintenance of plant includes the following salaries and related benefits:

- Maintenance Personnel
- Clerks for the maintenance program
- Custodians and crossing guards
- Truck Drivers

In addition to the salaries this program covers a large variety of expenses as follows:

- Property Insurance
- Utilities
- Garbage Pickup
- Telephone Service
- Repair & Maintenance of:
  - Buildings
  - Grounds
  - Equipment
  - Vehicles
- Purchase of equipment used for repairs and maintenance.

Expenditures also include costs of upgrading the fire alarm systems in the schools.

**G. Transportation Support:**

The salaries and operational cost of the bus transportation system are the major costs of transportation support.

The bus attendants are also included in the program, along with the related employee benefits.

**H. Central Services:**

Central Services include the costs of the Personnel and Data Processing Services.

The salary and benefits along with supplies and contracted services are included.

Expenditures also include the cost of equipment, license fees and programming services of the computer department.

**I. Food Service Program:**

The cost of the lunch program consists of the following:

Salaries and benefits of cafeteria managers and technicians, School Lunch Supervisor and office personnel

Food, supplies, maintenance, equipment, contracted service, workshops, and other necessary expenses to operate the program.

**J. Community Services:**

These are services provided by the Agricultural Extension Services to the vocational students in St. Mary Parish.

**K. Facilities Acquisition & Construction:**

Expenses for the construction of buildings, classrooms, sidewalks, fences and other site improvements not attributed to repair & upkeep under the operation and maintenance program.

**L. Indirect Cost remitted to the General Fund:**

Indirect cost charged to Federal and State Programs is based on all expenditures except for capital outlay.

**M. Transfers:**

Offsets Permanent Transfers under Revenues as previously described.