



TO: Members, Calcasieu Parish School Board

FROM: Wilfred Bourne, Chief Financial Officer

DATE: September 24, 2024

RE: Budget/Fiscal Management Committee Meeting

Rev. Desmond Wallace, Chairman, has called a Budget/Fiscal Management Committee Meeting for **Tuesday, September 24, 2024**, at 5:00 p.m. in the Board Room at 3310 Broad Street, Lake Charles, Louisiana.

AGENDA

Prayer and Pledge of Allegiance
Roll Call

- 1) 2024-2025 General Fund Budget Revision #1
- 2) Act 311 Allocation Plan
- 3) Middle School Cheerleader Sponsor Supplement
- 4) Hurricane construction/FEMA updates

Budget/Fiscal Management:

Rev. Desmond Wallace, Chair
Phyllis Ayo
Billy Breaux
Glenda Gay
Tony O'Banion

Russell Castille, Vice Chair
Patrick Pichon
Dean Roberts
Dr. Betty Washington

Other Board Members:

Shawn Baumgarten
Mary Fontenot
Damon Hardesty

Karen Hardy-McReynolds
Aaron Natali
Eric Tarver

Building Foundations for the Future

ITEM #1

TO: Board Members
FROM: Wilfred Bourne
SUBJECT: 2024-25 General Fund Budget Revision #1
DATE: September 19, 2024

Budget revision #1 for the 2024-25 General Fund includes Revenues and Other Sources of Funds of \$382,554,274, no change from original budget, and Expenditures and Other Uses of Funds of \$367,200,297, an increase of \$2,322,408 over the original budget.

Major revenue increases/<decreases> include:

- No changes

Major expenditure increases/<decreases> include:

- \$ 20,000 – increase from furniture purchase to replace built-ins at CWA
- \$ 40,750 – increase to purchase 3yr subscription of BARK software
- \$ 10,815 – increase due to Social Studies supplies omitted from orig. budg.
- \$ 2,250,443 – Encumbrance rollover from P/Y budget

General Fund budget revision #1 projects a current surplus of \$15,353,977 resulting in a projected unassigned fund balance of \$56,723,702 or 14.83% of projected revenues.

*Note: Projected Beginning Fund Balance and projected Fund Balance restrictions also adjusted.

2024-2025 General Fund Budget Summary

Original

General Fund Revenues and Other Sources	\$ 382,554,274
General Fund Expenditures and Other Uses	<u>\$ (364,877,889)</u>
Excess of Revenues & Other Sources Over Expenditures & Other Uses	<u>\$ 17,676,385</u>

Cumulative

General Fund Revenues & Other Sources	
Original	\$ 382,554,274
Add: Revision #1	\$ -
Add: Revision #2	\$ -
Add: Revision #3	\$ -
General Fund Budgeted Revenues and Other Sources	<u>\$ 382,554,274</u>
 General Fund Expenditures & Other Uses	
Original	\$ (364,877,889)
Add: Revision #1	\$ (71,965)
Add: Encumbrances carried forward	\$ (2,250,443)
Add: Revision #2	\$ -
Add: Revision #3	\$ -
Total Expenditures and Other Uses	<u>\$ (367,200,297)</u>
Excess (Deficiency) of Revenues & Other Sources Over Expenditures & Other Uses	<u>\$ 15,353,977</u>

Analysis of General Fund Reserves

General Fund Reserves @ 7/1/24 (Projected)	<u>\$ 103,796,381</u>
Projected Result of Operations 2024-2025	<u>\$ 15,353,977</u>
Projected General Fund Total Reserves 6/30/25	<u>\$ 119,150,358</u>
Committed for Insurance Deductibles	\$ (1,000,000)
Committed for QZAB Debt Service	\$ -
Non-Spendable Inventory	\$ (1,615,153)
Non-Spendable For Long Term Receivables	\$ -
Restricted & Committed For Grants	\$ (3,603,033)
* Restricted For Salary Enhancements-1995 S/T	\$ (24,496,664)
* Restricted For Salary Enhancements-2015 S/T	\$ (29,948,027)
Assigned for Construction and Materials & Suppli	\$ (1,447,779)
Assigned for E-Rate Funding	\$ (316,000)
Total Restrictions, Commitments & Assignments of Fund Bala	<u>\$ (62,426,656)</u>
Projected Unassigned Fund Balance 6/30/2025	<u>14.83% \$ 56,723,702</u>
Target Fund Balance @ 9.0% Of Projected Revenues	\$ 34,429,885
Target Fund Balance @ 8.5% Of Projected Revenues	\$ 32,517,113
Target Fund Balance @ 8.0% Of Projected Revenues	\$ 30,604,342

* Per previous board action, the combination of these 2 restrictions cannot be reduced below \$20,000,000.

CPSB

Summary of Changes Attributable to Net Department Increase (Decrease)

Budget Revision # 1

For Fiscal Year 2024-2025

Revenues by source:

Local		\$	-
State			-
Federal			-
Total Revenue Changes:		<u>\$</u>	<u>-</u>

Expenditures:

Department:

Curriculum and Instruction:	Furniture purchase-CWA	\$	20,000	
	3yr BARK subscription		<u>40,750</u>	\$ 60,750
Middle School:	Transfer transportation cost from MS to Trsp			(174)
High School:	Social Studies supplies omission			10,815
Early Childhood	Additional Temporary help needed			5,000
Warehouse	Supplies lost/damaged			400
Transportation	Transfer transportation cost from MS to Trsp			174
Maintenance:	Move janitorial allocation to grass upkeep	\$	(43,449)	
	Move janitorial allocation to grass upkeep	\$	<u>38,449</u>	<u>(5,000)</u>

Total Expenditure Budget Changes - Transfers and Adjustments: \$ 71,965

Total Encumbrances rolled from prior year \$ 2,250,443

Net Change in Expenditure Budget \$ 2,322,408

Net Budget Changes to Revenues and Expenditures : \$ (2,322,408)

CALCASIEU PARISH SCHOOL BOARD
 GENERAL FUND
 DETAIL OF REVENUES WITH COMPARATIVE AMOUNTS
 FOR YEAR ENDING JUNE 30, 2025

Account	ITEM OR DESCRIPTION	2021-2022 GENERAL FUND ACTUAL	2022-2023 GENERAL FUND ACTUAL	2023-2024 REVISED #3 APPROVED BUDGET	2024-2025 ORIGINAL PROPOSED BUDGET	ADJUSTMENTS AND TRANSFERS	2024-2025 REVISED #1 APPROVED BUDGET
LOCAL SOURCES:							
1110	Constitutional Tax (5.06 mills)	\$ 13,623,872	\$ 13,679,594	\$ 14,800,000	\$ 13,300,000	\$ -	\$ 13,300,000
1110	Maintenance/Operation Tax (11.94 mills)	32,148,104	32,290,284	35,100,000	32,000,000	-	32,000,000
1110	Contribution to Teacher Retirement	2,730,655	2,830,803	3,200,000	2,600,000	-	2,600,000
1110	Penalties and Interest on Property Taxes	66,972	45,919	49,000	30,000	-	30,000
1110	Sales and Use Tax, Penalty and Interest	109,712,780	113,102,226	114,502,153	111,016,578	-	111,016,578
1110	Sales and Use Tax Salary Enhancements	36,567,970	37,701,346	37,200,741	35,953,025	-	35,953,025
1120	Sales and Use Tax Salary Enhancements 2015	36,517,924	37,438,408	37,182,888	35,745,144	-	35,745,144
1110	Other Local Revenue	-	5,067	-	-	-	-
1110	Tuition - Summer School	4,000	13,400	90,000	35,000	-	35,000
1110	Tuition - Driver's Education	-	-	-	-	-	-
1110	Tuition - Other Programs	64,448	34,177	-	-	-	-
1110	Tuition - Other Parishes	469,702	496,059	200,000	250,000	-	250,000
1110	Bus Rental Fees	425	30,194	36,000	20,000	-	20,000
1110	Interest Income	(2,174,533)	738,032	1,850,000	750,000	-	750,000
1110	Income from 16th Sections	90,332	81,009	80,000	80,000	-	80,000
1110	Rental of Board Property	39,316	57,872	65,000	45,000	-	45,000
1110	Donations/Local Grants	82,550	3,802	24,810	5,000	-	5,000
1110	Judgements	-	-	7,700	-	-	-
1110	Tax Collection Fees	1,016,197	991,338	980,000	980,000	-	980,000
1110	Medicaid Reimbursement	722,272	1,934,845	3,200,000	1,000,000	-	1,000,000
1110	E Rate	433,494	911,907	500,000	600,000	-	600,000
1110	Miscellaneous Income	453,777	669,779	200,000	250,000	-	250,000
1110	Insurance Proceeds	93,165	3,504	-	-	-	-
1110	Judgments	-	-	-	-	-	-
1110	Insurance Proceeds	-	-	-	-	-	-
TOTAL - LOCAL SOURCES		\$ 232,663,422	\$ 243,059,565	\$ 249,268,292	\$ 234,659,747	\$ -	\$ 234,659,747
STATE SOURCES:							
1110	Equalization	\$ 124,657,502	\$ 127,884,936	\$ 139,596,007	\$ 145,154,527	\$ -	\$ 145,154,527
1110	Other Unrestricted State Revenue	8,339,651	-	-	-	-	-
1110	Special Education	-	-	-	-	-	-
1110	Adult Education 274	-	-	-	-	-	-
1110	PIPs	37,903	48,946	40,000	40,000	-	40,000
1110	Non-Public School Transportation	-	-	-	-	-	-
1110	Non-Public Textbooks	68,680	74,708	80,395	80,000	-	80,000
1110	Other Restricted State Revenue	33,646	42,279	9,593,977	-	-	-
1110	State Revenue	-	99,597	-	-	-	-
1110	Revenue Sharing	989,605	1,010,318	660,000	675,000	-	675,000
1110	Salary Supplement Support	-	-	-	-	-	-
1110	State Cont Teacher Retirement	9,485	12,139	30,000	30,000	-	30,000
TOTAL-STATE SOURCES		\$ 134,136,472	\$ 129,172,923	\$ 150,000,379	\$ 145,979,527	\$ -	\$ 145,979,527
FEDERAL SOURCES:							
1110	Impact Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1110	ROTC Funding	114,886	124,378	115,000	115,000	-	115,000
1110	EPA - Clean Diesel Bus Rebate Program	-	-	-	-	-	-
TOTAL - FEDERAL SOURCES		\$ 114,886	\$ 124,378	\$ 115,000	\$ 115,000	\$ -	\$ 115,000

CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND
DETAIL OF REVENUES WITH COMPARATIVE AMOUNTS
FOR YEAR ENDING JUNE 30, 2025

Account	Item or Description	2021-2022 General Fund Actual	2022-2023 General Fund Actual	2023-2024 Revised #3 Approved Budget	2024-2025 Original Proposed Budget	Adjustments and Transfers	2024-2025 Revised #1 Approved Budget
OTHER SOURCES:							
1110	Indirect Costs	\$ 5,223,784	\$ 4,701,417	\$ 3,100,000	\$ 1,750,000	\$ -	\$ 1,750,000
1110	Transfers In	-	-	1,020,000	-	-	-
1110	Transfers In: Tuition - Extended Day	264,499	272,176	-	-	-	-
1110	Sale of Fixed Assets	58,267	84,255	95,000	50,000	-	50,000
1110	Other Loan Proceeds -	-	-	-	-	-	-
1110	Sale of Surplus	-	-	-	-	-	-
1110	Insurance Loss Recovery-Auto Claims	-	180,100	36,000	-	-	-
1110	Lost/Damaged Textbooks	-	-	-	-	-	-
1110	Proceeds from bond sale	-	-	-	-	-	-
1110	551101	-	-	-	-	-	-
	TOTAL - OTHER SOURCES	\$ 5,546,550	\$ 5,237,948	\$ 4,251,000	\$ 1,800,000	\$ -	\$ 1,800,000
	TOTAL REVENUES AND OTHER SOURCES	\$ 372,461,330	\$ 377,594,814	\$ 403,634,671	\$ 382,554,274	\$ -	\$ 382,554,274

**CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND, BUDGET DEVELOPMENT WORKSHEET
SUMMARY OF EXPENDITURES BUDGET BY DEPARTMENT WITH COMPARATIVE AMOUNTS
FOR YEAR ENDING JUNE 30, 2025**

Account	Description	2021-2022			2023-2024			2024-2025		
		GENERAL FUND ACTUAL	GENERAL FUND ACTUAL	PROPOSED BUDGET REVISION #3	ORIGINAL APPROVED BUDGET	ADJUSTMENTS AND TRANSFERS	ROLLED ENCUMBRANCES	PROPOSED BUDGET REVISION #1		
AA	Total Board	\$ 719,117	\$ 572,205	\$ 546,200	\$ 546,200	\$ -	\$ -	\$ 546,200		
AB	Total Superintendent	\$ 495,897	\$ 531,148	\$ 588,622	\$ 536,939	\$ -	\$ -	\$ 536,939		
AC	Total Internal Audit	\$ 408,704	\$ 441,515	\$ 453,204	\$ 412,890	\$ -	\$ -	\$ 412,890		
AD	Total Curriculum & Instruction	\$ 7,802,431	\$ 8,778,471	\$ 10,669,978	\$ 10,766,560	\$ 60,750	\$ -	\$ 10,827,330		
AE	Total Elementary	\$ 51,580,838	\$ 54,519,624	\$ 55,770,678	\$ 48,906,274	\$ -	\$ -	\$ 48,906,274		
AF	Total Elementary Instructional	\$ 633,007	\$ 646,241	\$ 736,015	\$ 649,520	\$ -	\$ -	\$ 649,520		
AG	Total Middle School	\$ 28,279,565	\$ 30,103,238	\$ 31,102,053	\$ 27,526,112	\$ (174)	\$ -	\$ 27,525,938		
AH	Total High Schools	\$ 48,574,356	\$ 51,359,706	\$ 51,754,754	\$ 45,516,537	\$ 10,815	\$ 14,864	\$ 45,542,216		
AI	Total Vocational Education	\$ 2,665,622	\$ 2,984,304	\$ 2,658,656	\$ 2,554,930	\$ -	\$ 231,753	\$ 2,786,683		
EC	Total Early Childhood	\$ 28,782	\$ 26,964	\$ 135,899	\$ 114,500	\$ 5,000	\$ -	\$ 119,500		
AK	Total Special Education	\$ 26,499,679	\$ 29,316,318	\$ 33,281,077	\$ 29,005,427	\$ -	\$ -	\$ 29,005,427		
AL	Total Advanced Studies - Gift/Talent/AP	\$ 3,402,776	\$ 3,584,178	\$ 3,828,026	\$ 3,233,154	\$ -	\$ 2,024	\$ 3,235,178		
AP	Total Alternative Programs	\$ 937,545	\$ 870,656	\$ 1,086,850	\$ 793,133	\$ -	\$ -	\$ 793,133		
AR	Total Pupil Appraisal	\$ 3,029,687	\$ 3,173,490	\$ 3,300,453	\$ 2,872,537	\$ -	\$ -	\$ 2,872,537		
AS	Total Speech/Lang Therapy	\$ 3,529,020	\$ 3,432,352	\$ 3,364,291	\$ 3,073,147	\$ -	\$ 62,142	\$ 3,135,289		
AT	Total Child Welfare & Attendance	\$ 800,462	\$ 971,911	\$ 1,156,052	\$ 1,015,857	\$ -	\$ -	\$ 1,015,857		
AU	Total Nursing	\$ 2,421,833	\$ 2,609,892	\$ 2,782,577	\$ 2,488,665	\$ -	\$ -	\$ 2,488,665		
AV	Total Testing	\$ 444,764	\$ 189,145	\$ 710,730	\$ 668,422	\$ -	\$ -	\$ 668,422		
AW	Total Library & Media Services	\$ 892,386	\$ 1,036,323	\$ 1,017,200	\$ 1,017,139	\$ -	\$ -	\$ 1,017,139		
AX	Total Print Shop	\$ 701,512	\$ 603,732	\$ 977,518	\$ 860,549	\$ -	\$ 184	\$ 860,733		
BA	Total Personnel	\$ 966,836	\$ 1,160,795	\$ 1,200,706	\$ 1,043,095	\$ -	\$ 2,805	\$ 1,045,900		
BB	Total Finance	\$ 151,825	\$ 153,752	\$ 156,389	\$ 144,621	\$ -	\$ -	\$ 144,621		
BC	Total Accounting / Purchasing	\$ 617,333	\$ 656,550	\$ 572,865	\$ 502,705	\$ -	\$ -	\$ 502,705		

**CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND, BUDGET DEVELOPMENT WORKSHEET
SUMMARY OF EXPENDITURES BUDGET BY DEPARTMENT WITH COMPARATIVE AMOUNTS
FOR YEAR ENDING JUNE 30, 2025**

Account	Description	2021-2022			2023-2024			2024-2025		
		GENERAL FUND ACTUAL	GENERAL FUND ACTUAL	PROPOSED BUDGET REVISION #3	GENERAL FUND ACTUAL	PROPOSED BUDGET REVISION #3	ORIGINAL APPROVED BUDGET	ADJUSTMENTS AND TRANSFERS	ROLLED ENCUMBRANCES	PROPOSED BUDGET REVISION #1
BD	Total Accounts Payable	\$ 201,511	\$ 234,418	\$ 214,512	\$ 167,739	\$ -	\$ -	\$ -	\$ 167,739	
BE	Total Payroll	\$ 290,481	\$ 335,117	\$ 348,388	\$ 311,701	\$ -	\$ -	\$ -	\$ 311,701	
BF	Total Risk Management/Insurance	\$ 8,121,520	\$ 10,071,766	\$ 13,495,285	\$ 13,686,461	\$ -	\$ -	\$ -	\$ 13,686,461	
BG	Total Data Processing	\$ 934,246	\$ 974,350	\$ 2,010,054	\$ 1,768,943	\$ -	\$ -	\$ -	\$ 1,768,943	
BH	Total Technology	\$ 3,077,713	\$ 3,745,969	\$ 6,651,092	\$ 6,321,236	\$ -	\$ 769	\$ 6,322,005		
BI	Total Sales Tax	\$ 1,521,600	\$ 1,601,884	\$ 1,982,725	\$ 1,720,155	\$ -	\$ -	\$ -	\$ 1,720,155	
BJ	Total Warehouse & Textbooks	\$ 1,807,008	\$ 757,065	\$ 2,769,501	\$ 3,860,939	\$ 400	\$ 60,310	\$ 3,921,649		
BK	Total Transportation	\$ 14,158,900	\$ 19,090,450	\$ 19,166,113	\$ 17,118,037	\$ 174	\$ 157,019	\$ 17,275,230		
BL	Total Maintenance	\$ 20,256,031	\$ 24,872,805	\$ 21,067,661	\$ 19,670,908	\$ (5,000)	\$ 1,718,573	\$ 21,384,481		
BM	Total Planning & Construction	\$ 248,343	\$ 441,968	\$ 116,604	\$ 107,434	\$ -	\$ -	\$ 107,434		
BN	Total Debt Service on GO Bonds	\$ -	\$ -	\$ 1,913,746	\$ -	\$ -	\$ -	\$ -		
BP	Total Utilities	\$ 9,981,216	\$ 11,478,109	\$ 11,557,800	\$ 12,557,800	\$ -	\$ -	\$ 12,557,800		
BR	Total Employee Benefits	\$ 81,171,411	\$ 85,804,262	\$ 93,432,808	\$ 81,425,925	\$ -	\$ -	\$ 81,425,925		
BS	Total School Lunch Support	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ -	\$ -	\$ 1,200,000		
GX	Total Other Misc Grants	\$ 595,100	\$ 856,254	\$ 1,102,599	\$ 700,000	\$ -	\$ -	\$ 700,000		
	Total Other Uses	\$ 25,955,911	\$ 20,369,997	\$ 20,131,065	\$ 20,011,679	\$ -	\$ -	\$ 20,011,679		
	Grand Total Expenditures	\$ 355,104,968	\$ 379,556,925	\$ 405,010,745	\$ 364,877,889	\$ 71,965	\$ 2,250,443	\$ 367,200,297		

**CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND, BUDGET DEVELOPMENT WORKSHEET
DETAIL OF EXPENDITURES BUDGET BY DEPARTMENT WITH COMPARATIVE AMOUNTS
FOR YEAR ENDING JUNE 30, 2025**

Account	Description	2021-2022			2023-2024			2024-2025				
		GENERAL FUND ACTUAL	GENERAL FUND ACTUAL	PROPOSED BUDGET REVISION #3	GENERAL FUND ACTUAL	PROPOSED BUDGET REVISION #3	ORIGINAL APPROVED BUDGET	ADJUSTMENTS AND TRANSFERS	ROLLED ENCUMBRANCES	PROPOSED BUDGET REVISION #1		
2311 AA 000 000 111023211AA0000000	Board											
	<i>Board of Education Services</i>											
	<i>Salaries</i>											
611111	Gen Admin Board - Per Diem	\$ 145,200	\$ 145,200	\$ 145,200	\$ 145,200	\$ 145,200	\$ -	\$ -	\$ -	\$ 145,200		
	<i>Purchased Professional Services</i>											
632015	Gen Admin Board Contract Services	31,686	3,264	1,000		1,000				1,000		
633211	Gen Admin Board Legal Fees	122,492	113,070	125,000		125,000				125,000		
633311	Gen Admin Board Audit Fee	191,900	168,500	165,000		165,000				165,000		
633921	Gen Admin Board Policy Manual	-	-	10,000		10,000				10,000		
	<i>Purchased Other Services</i>											
654011	Gen Admin Board Advertising	27,966	17,119	11,000		11,000				11,000		
655011	Gen Admin Board Printing	14,052	-	-		-				-		
658211	Gen Admin Board Travel - Board	4,321	8,241	10,000		10,000				10,000		
	<i>Supplies Purchased</i>											
661001	Gen Admin Board Supplies Board	773	1,478	1,500		1,500				1,500		
	<i>Equipment Purchased</i>											
	<i>Miscellaneous</i>											
681011	Gen Admin Board Dues - LSBA/ITEE/NSBA	34,405	34,505	22,500		22,500				22,500		
	<i>Purchased Services</i>											
631611	Gen Admin Board Election Costs	82,963	7,210	5,000		5,000				5,000		
	<i>Warehousing and Distribution Services</i>											
632015	Gen Admin Board Fees-Record Storage	63,359	73,618	50,000		50,000				50,000		
AA	Total Board	\$ 719,117	\$ 572,205	\$ 546,200	\$ 546,200	\$ 546,200	\$ -	\$ -	\$ -	\$ 546,200		
	Superintendent											
	<i>Office of Superintendent Services</i>											
611112	Salary - Superintendent	\$ 189,665	\$ 199,530	\$ 199,875		192,850		\$ -	\$ -	192,850		
611112	Auto Allowance - Superintendent	-	12,000	12,000		12,000				12,000		
611411	Salary - Secretary	45,541	46,732	46,977		42,057				42,057		
632015	Contracted Services	100,221	87,350	50,000		50,000				50,000		
644212	Copier Lease	6,889	7,923	7,000		7,000				7,000		
653051	Communications-Postage	213	136	400		400				400		
658211	Travel	3,595	1,489	2,700		2,700				2,700		
661001	Supplies Office Superintendent	19,373	18,592	3,878		3,300				3,300		
661501	Tech Supplies	-	-	700		700				700		
681011	Dues & Subscriptions	912	839	1,000		1,000				1,000		
	<i>Public Information Services</i>											
611819	Salary - Public Information Officer	69,205	73,227	76,949		67,929				67,929		
611822	Salary - PIO Digital Media Specialist	52,881	60,012	58,805		53,675				53,675		
614011	R/M of Equipment	-	-	500		500				500		
654011	Advertising	700	1,040	7,200		6,840				6,840		
655011	Printing-Binding: Share/Annual Report	-	-	225		225				225		
658211	Travel	3,877	6,994	2,700		2,850				2,850		
661001	Supplies - Public Information Services	-	3,851	2,122		2,375				2,375		
661501	PIO Tech Supplies	572	933	720		684				684		

**CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND, BUDGET DEVELOPMENT WORKSHEET
DETAIL OF EXPENDITURES BUDGET BY DEPARTMENT WITH COMPARATIVE AMOUNTS
FOR YEAR ENDING JUNE 30, 2025**

Account	Description	2021-2022		2022-2023		2023-2024		2024-2025		2024-2025 PROPOSED BUDGET REVISION #1
		GENERAL FUND ACTUAL	GENERAL FUND ACTUAL	GENERAL FUND ACTUAL	GENERAL FUND ACTUAL	PROPOSED BUDGET REVISION #3	ORIGINAL APPROVED BUDGET	ADJUSTMENTS AND TRANSFERS	ROLLED ENCUMBRANCES	
2823 AB 000 000 111022823AB0000000	Dues & Subscriptions	2,253	1,730	-	-	-	1,615	-	-	1,615
<i>Special Projects Services</i>										
611341	Salary - Special Projects Coordinator	-	-	-	-	93,791	88,621	-	-	88,621
611411	Salary - Clerical	-	-	-	-	-	23,268	-	-	23,268
6443011	C/S-Gen Repairs Maint	-	173	-	-	200	-	-	-	-
644113	Rentals	-	-	-	-	750	1,900	-	-	1,900
655011	Printing and Binding	-	251	-	-	400	950	-	-	950
658211	Travel	-	1,075	-	-	6,000	6,745	-	-	6,745
661001	Supplies	-	1,810	-	-	1,000	1,425	-	-	1,425
661501	Tech Supplies	-	-	-	-	500	475	-	-	475
681011	Dues and Fees	-	-	-	-	-	105	-	-	105
689011	Miscellaneous	-	5,461	-	-	12,230	4,750	-	-	4,750
AB	Total Superintendent	\$ 495,897	\$ 531,148	\$ 588,622	\$ 536,939	\$ -	\$ -	\$ -	\$ -	\$ 536,939
Internal Audit										
<i>Internal Audit Services</i>										
611411	Salary - Clerical	33,876	35,491	35,736	30,816	35,736	30,816	-	-	30,816
611116	Salary - Internal Auditor	97,952	101,489	101,834	94,809	101,834	94,809	-	-	94,809
611812	Salary - Auditors	267,290	288,379	291,754	264,770	291,754	264,770	-	-	264,770
644212	Copier Lease	-	845	1,700	1,425	1,700	1,425	-	-	1,425
653024	Communications Online Subscriptions	7,434	7,381	13,000	12,350	13,000	12,350	-	-	12,350
653051	Communications -Postage	16	-	80	75	80	75	-	-	75
658211	Travel	452	1,915	1,800	1,710	1,800	1,710	-	-	1,710
661001	Supplies Office Internal Audit	707	755	800	760	800	760	-	-	760
661025	Supplies Internal Audit	150	3,974	3,000	2,850	3,000	2,850	-	-	2,850
661501	Tech Supplies Internal Audit	827	1,286	3,500	3,325	3,500	3,325	-	-	3,325
AC	Total Internal Audit	\$ 408,704	\$ 441,515	\$ 453,204	\$ 412,890	\$ -	\$ -	\$ -	\$ -	\$ 412,890
Curriculum and Instruction										
<i>Regular Instruction Programs</i>										
612311	Teacher Substitutes Day-By-Day	5,054,821	5,564,961	5,025,894	5,025,894	5,025,894	5,025,894	-	-	5,025,894
612411	Non-teacher Substitutes	206,391	241,330	300,000	300,000	300,000	300,000	-	-	300,000
632015	Contracted Services	-	3,034	3,800	3,600	3,800	3,600	-	-	3,600
661021	Supplies Instructional	196,861	309,069	240,000	240,000	240,000	240,000	-	-	240,000
661024	Supplies Classroom	7,571	2,328	-	-	-	-	-	-	-
661124	Supplies School Desks/Furniture	133,787	-	4,500	4,275	4,500	4,275	1,331	-	5,606
661124	Supplies School Desks/Furniture STEM	-	7,285	-	-	-	-	-	-	-
<i>After School Programs</i>										
<i>Summer School Programs</i>										
611211	Summer School Salaries Teachers	-	-	30,000	30,000	30,000	30,000	-	-	30,000
<i>Alternative School Programs</i>										
<i>Other Instructional Programs</i>										
632011	Contracted Services - 4H Program Svcs	3,000	3,000	3,000	3,000	3,000	3,000	-	-	3,000
<i>Other Special Program Svcs- Positive Connections</i>										
<i>Counseling Svcs- Positive Connections</i>										
<i>Nursing Services</i>										

**CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND, BUDGET DEVELOPMENT WORKSHEET
DETAIL OF EXPENDITURES BUDGET BY DEPARTMENT WITH COMPARATIVE AMOUNTS
FOR YEAR ENDING JUNE 30, 2025**

Account	Description	2021-2022		2022-2023		2023-2024		2024-2025		2024-2025 PROPOSED BUDGET REVISION #1
		GENERAL FUND ACTUAL	18,725	GENERAL FUND ACTUAL	13,300	PROPOSED BUDGET REVISION #3	2024-2025 ORIGINAL APPROVED BUDGET	ADJUSTMENTS AND TRANSFERS	ROLLED ENCUMBRANCES	
2134 AD 000 000 11102134AD000000	Nurses									
	<i>Ed Diagnostician Services</i>									
	<i>Improvement of Instructional Services - Other Educational Programs</i>									
611117	Salary - Supervisors: Grants also Schl Eval Cx	87,153	91,398	92,718	86,669		86,669			86,669
611342	Salary - Grant Coordinator	77,137	79,819	80,408	73,627		73,627			73,627
	<i>Instruction and Curriculum Development Services</i>									
611411	Salary - Grant Clerical/ Accountability Clerical	61,839	109,938	122,045	83,802		83,802			83,802
611914	Salary - Accountability	81,234	76,352	-	-		-			-
632011	NTA Contracted Services Mentor Training	216	-	971	34,200		34,200			34,200
643011	RM Grants	287	-	-	1,848		1,848			1,848
644212	Copier Lease	241	2,371	2,559	4,085		4,085			4,085
658211	Travel Grants	171	-	-	-		-			-
658214	Travel Accountability	777	17	-	-		-			-
661001	Supplies Transition to Teaching	1,234	2,119	2,512	1,900		1,900			1,900
661011	Supplies-Grants	7,804	9,441	3,258	4,370		4,370			4,370
661501	Tech Supplies Instructional Staff-Grants	418	140	200	200		200			200
681011	Dues and Fees	-	-	-	-		-			-
	<i>Instructional Staff Training Regular Education</i>									
612311	New Teacher Academy Subs	25,020	192,600	45,000	42,750		42,750			42,750
615012	Stipends New Teacher Training	-	-	363,800	90,000		90,000			90,000
615013	Other Reg Instr Stff Stipends	-	-	20,320	6,650		6,650			6,650
632011	Contracted Services NTA	-	-	10,000	9,500		9,500			9,500
632015	Contracted Services	-	110	-	-		-			-
644214	Leases Copiers	1,392	1,276	1,800	-		-			-
653024	Online Subscriptions	1,845	60,000	80,000	80,000		80,000	20,000		100,000
658212	Travel	13,574	531	4,150	3,990		3,990			3,990
658211	Travel-Aspiring Principal Fellowship	21,586	26,750	38,000	20,900		20,900			20,900
661001	NTA Supplies	7,157	666	3,989	8,455		8,455			8,455
661501	NTA Tech Supplies	20,817	22,896	9,400	19,380		19,380			19,380
664211	Books/References	-	40	-	-		-			-
681011	Dues and Fees	-	-	-	-		-			-
	<i>Other Instructional Staff Activities</i>									
	<i>Office of Assistant Superintendent Services</i>									
611114	Salary - Chief Academic Officer	109,070	107,514	113,229	106,204		106,204			106,204
611411	Salary - Clerical	36,176	37,791	38,036	33,116		33,116			33,116
653051	Communications-Postage	2,658	2,494	6,000	5,700		5,700			5,700
655011	Printing	11,023	6,668	15,000	14,250		14,250			14,250
658211	Travel Associate Superintendent	6,751	8,762	4,000	3,800		3,800			3,800
661001	Supplies Office	1,664	3,589	4,000	3,800		3,800			3,800
661501	Supplies Technology	-	2,107	5,000	4,750		4,750			4,750
	<i>School Administrative Services</i>									
661001	Supplies Sch Admin Non-Instructional	5,666	7,176	13,556	6,000		6,000			6,000
611121	Summer School Salaries Principals	-	-	5,000	5,000		5,000			5,000
611123	Summer School Salaries Asst Princpls	-	-	5,000	5,000		5,000			5,000
	<i>Warehouse and Distribution Services</i>									
661001	Supplies Mail	-	-	200	190		190			190

**CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND, BUDGET DEVELOPMENT WORKSHEET
DETAIL OF EXPENDITURES BUDGET BY DEPARTMENT WITH COMPARATIVE AMOUNTS
FOR YEAR ENDING JUNE 30, 2025**

Account	Description	2021-2022		2022-2023		2023-2024		2024-2025		2024-2025 PROPOSED BUDGET REVISION #1
		GENERAL FUND ACTUAL	GENERAL FUND ACTUAL	GENERAL FUND ACTUAL	PROPOSED BUDGET REVISION #3	ORIGINAL APPROVED BUDGET	ADJUSTMENTS AND TRANSFERS	ROLLED ENCUMBRANCES		
<i>Operation and Maintenance of Plant Services</i>										
2662 AD 000 000 11102662AD0000000	Other Purchased Services - Security	-	-	-	1,881,203	-	-	2,100,000	-	2,100,000
2662 AD 000 000 11102662AD0000000	Contracted Services- Canines	3,000	2,700	-	14,000	-	-	13,300	-	13,300
2662 AD 000 000 11102662AD0000000	Resource Officers	1,216,065	1,389,114	-	1,600,000	-	-	1,800,000	-	1,800,000
<i>Tech Admin Services</i>										
2841 AD 000 000 11102841AD0000000	BARK Program Subscription	-	-	-	20,375	-	-	20,375	40,750	61,125
<i>Community Service Operations</i>										
3300 AD 000 000 11103300AD0000000	Calcasieu Arts & Humanities Council	-	-	-	2,000	-	-	10,000	(1,331)	8,669
3300 AD 000 000 11103300AD0000000	Big Brother/Sister Program	-	12,000	-	25,000	-	-	25,000	-	25,000
5200 AD 000 000 11105200AD0000000	Transfers Out School Activity Funds (SAF)	379,300	377,785	-	430,055	-	-	431,000	-	431,000
AD	Total Curriculum & Instruction	\$ 7,802,431	\$ 8,778,471	\$ 10,669,978	\$ 10,766,580	\$ 60,750	\$	\$ 10,827,330	\$	\$ 10,827,330
Elementary										
<i>Regular Instruction Programs</i>										
<i>Salaries</i>										
1105 AE 000 000 11101105AE0000000	Salary - Kindergarten Teachers	\$ 4,996,370	\$ 5,281,884	\$ 5,492,909	\$ 5,492,909	\$ 4,869,518	\$	\$ 4,869,518	\$	\$ 4,869,518
1110 AE 000 000 11101110AE0000000	Salary - Elementary Teachers	33,062,195	34,392,347	35,247,630	35,247,630	30,924,430	-	30,924,430	-	30,924,430
1110 AE 000 000 11101110AE0000000	Salary - Classroom Aides	21,600	23,846	24,228	24,228	19,447	-	19,447	-	19,447
<i>Purchased Professional Services</i>										
<i>Purchased Property Services</i>										
<i>Purchased Other Services</i>										
653024	Online Subscription License Fees	56,000	-	56,000	56,000	-	-	-	-	-
658211	Teacher Travel	-	169	-	-	-	-	-	-	-
658223	Travel - Teachers	5,719	2,461	3,300	3,300	2,375	-	2,375	-	2,375
<i>Supplies Purchases</i>										
661026	Supplies - K thru 5	124,725	-	9,800	9,800	4,560	-	4,560	-	4,560
661526	Tech Supplies K - 5	-	679	32,320	32,320	30,200	-	30,200	-	30,200
<i>Equipment Purchases</i>										
<i>Other Instructional Programs - Co-Curricular Activities</i>										
611211	Teacher Salaries-Extracurricular Supplements	10,000	7,000	7,000	7,000	7,000	-	7,000	-	7,000
<i>After School Programs</i>										
<i>Other Instructional Programs -Alternative School Programs</i>										
611213	Salaries ISI Teachers	118,760	122,207	161,271	161,271	150,000	-	150,000	-	150,000
611511	Salaries ISI Aides	25,643	27,729	27,918	27,918	19,999	-	19,999	-	19,999
<i>Other Instructional Programs</i>										
611211	CODOFIL Teacher Salaries	1,568,604	2,341,950	2,102,616	2,102,616	1,843,443	-	1,843,443	-	1,843,443
611511	ESL Aides	103,428	4,745	22,846	22,846	18,068	-	18,068	-	18,068
656211	CODOFIL Travel	11,314	14,686	16,000	16,000	15,200	-	15,200	-	15,200
<i>Special Programs - NCLB</i>										
<i>Special Programs - ELAcquisition</i>										
611511	Salary-ELA Paraprofessional	36,500	100,860	124,186	124,186	73,186	-	73,186	-	73,186
<i>Special Programs - Pre-K</i>										
<i>Guidance Services</i>										
611352	Salary - Counselors Elementary	2,185,020	2,294,682	2,383,786	2,383,786	2,068,479	-	2,068,479	-	2,068,479
<i>Diagnostic Services</i>										
<i>Improvement of Instructional Services - Regular Education Programs</i>										

**CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND, BUDGET DEVELOPMENT WORKSHEET
DETAIL OF EXPENDITURES BUDGET BY DEPARTMENT WITH COMPARATIVE AMOUNTS
FOR YEAR ENDING JUNE 30, 2025**

Account	Description	2021-2022			2022-2023			2023-2024			2024-2025		
		GENERAL FUND ACTUAL	GENERAL FUND ACTUAL	PROPOSED BUDGET REVISION #3	GENERAL FUND ACTUAL	GENERAL FUND ACTUAL	PROPOSED BUDGET REVISION #3	ORIGINAL BUDGET	ADJUSTMENTS AND TRANSFERS	ROLLED ENCUMBRANCES	PROPOSED BUDGET REVISION #1		
2211 AE 000 000 11102211AE000000	Salary - Administrative Directors	102,652	106,307	106,652	106,307	106,307	106,652	99,627	-	-	99,627		
2211 AE 000 000 11102211AE000000	Salary - Secretaries Administrative Directors	63,413	69,268	63,301	69,268	63,301	63,301	55,445	-	-	55,445		
2211 AE 000 000 11102211AE000000	Eq Lease Copier	1,716	1,787	4,500	1,787	4,500	4,500	4,275	-	-	4,275		
2211 AE 000 000 11102211AE000000	Dues and Fees	-	-	-	-	-	-	475	-	-	475		
2214 AE 000 000 11102214AE000000	Salary - Clerical	25,477	30,163	56,867	30,163	56,867	56,867	48,783	-	-	48,783		
<i>Instruction and Curriculum Development Services</i>													
2220 AE 000 000 11102220AE000000	Salary - Instructional Consultants Elementary	-	-	80,581	-	-	80,581	80,993	-	-	80,993		
2220 AE 000 000 11102220AE000000	Salaries/Supplements Elementary Programs	3,665	3,535	10,360	3,535	10,360	10,360	5,000	-	-	5,000		
2220 AE 000 000 11102220AE000000	Salaries - Clerical Instructional Staff	983	453	4,000	453	4,000	4,000	1,000	-	-	1,000		
2220 AE 000 000 11102220AE000000	Purchased Services	11,976	5,489	3,500	5,489	3,500	3,325	3,325	-	-	3,325		
2220 AE 000 000 11102220AE000000	Repair & Upkeep of Equipment	-	-	2,500	-	-	2,500	2,375	-	-	2,375		
2220 AE 000 000 11102220AE000000	Travel Elementary Teachers	202	4,680	21,700	4,680	21,700	30,000	30,000	-	-	30,000		
2220 AE 000 000 11102220AE000000	Travel - Supervisors & Consultants	-	93	-	-	-	-	-	-	-	-		
2220 AE 000 000 11102220AE000000	Travel - Administrative Directors	1,340	1,625	4,500	1,625	4,500	4,500	2,850	-	-	2,850		
2220 AE 000 000 11102220AE000000	Supplies Elementary	2,918	10,620	4,050	10,620	4,050	3,850	3,850	-	-	3,850		
2220 AE 000 000 11102220AE000000	Supplies Office (Adm. Director)	2,159	1,146	5,400	1,146	5,400	5,130	5,130	-	-	5,130		
2220 AE 000 000 11102220AE000000	Supplies Admin Tech Other	3,410	2,145	2,000	2,145	2,000	1,900	1,900	-	-	1,900		
2220 AE 000 000 11102220AE000000	Books Elementary	-	-	2,000	-	-	2,000	1,900	-	-	1,900		
<i>Instructional Staff Training Services</i>													
2231 AE 000 000 11102231AE000000	Supplies Training	-	23,188	-	-	-	-	-	-	-	-		
<i>Library and Media Services</i>													
2252 AE 000 000 11102252AE000000	Salary - Librarians	1,883,668	1,957,758	1,889,349	1,957,758	1,889,349	1,618,591	1,618,591	-	-	1,618,591		
<i>School Administrative Services</i>													
2400 AE 000 000 11102400AE000000	Salary - School Secretaries	1,730,154	1,842,187	1,884,508	1,842,187	1,884,508	1,556,882	1,556,882	-	-	1,556,882		
2400 AE 000 000 11102400AE000000	Supplies Office - Principals	25,831	38,164	36,000	38,164	36,000	34,200	34,200	-	-	34,200		
2400 AE 000 000 11102400AE000000	Tech Supplies Principals	11,712	80,889	42,500	80,889	42,500	28,975	28,975	-	-	28,975		
2410 AE 000 000 11102410AE000000	Salary - Principals	2,709,011	2,889,095	2,963,154	2,889,095	2,963,154	2,725,736	2,725,736	-	-	2,725,736		
2420 AE 000 000 11102420AE000000	Salary - Assistant Principals	2,674,673	2,835,787	2,871,444	2,835,787	2,871,444	2,549,056	2,549,056	-	-	2,549,056		
AE	Total Elementary	\$ 51,580,838	\$ 54,519,624	\$ 55,770,678	\$ 54,519,624	\$ 55,770,678	\$ 48,906,274	\$ 48,906,274	\$ -	\$ -	\$ 48,906,274		
<i>Elementary - Instructional</i>													
<i>Regular Instruction Programs</i>													
1100 AF 000 000 11101100AF000000	Online subscriptions	20,441	10,772	4,900	10,772	4,900	6,555	6,555	-	(5,000)	1,555		
1100 AF 000 000 11101100AF000000	Supplies - K thru 5	57,280	27,586	12,993	27,586	12,993	33,576	33,576	-	-	33,576		
1100 AF 000 000 11101100AF000000	Supplies - Remediation	-	-	5,650	-	-	-	-	-	-	-		
1100 AF 000 000 11101100AF000000	Supplies Kindergarten Testing	893	10,071	104	10,071	104	8,617	8,617	-	(1,000)	7,617		
1100 AF 000 000 11101100AF000000	Tech Supplies K-5	-	-	47,600	-	-	20,900	20,900	-	19,000	39,900		
<i>Other Instructional Programs</i>													
1490 AF 000 000 11101490AF000000	Remediation Teachers	3,920	12,960	7,064	12,960	7,064	15,000	15,000	-	-	15,000		
1490 AF 000 000 11101490AF000000	Supplements - Learning Interventionists/Tutor	138,870	132,994	200,000	132,994	200,000	150,000	150,000	-	-	150,000		
<i>Improvement of Instructional Services - Regular Education Programs</i>													
2211 AF 000 000 11102211AF000000	Salaries - Clerical	29,624	32,056	32,718	32,056	32,718	28,240	28,240	-	-	28,240		
2211 AF 000 000 11102211AF000000	Eq Lease Copier	5,174	4,917	8,400	4,917	8,400	7,980	7,980	-	-	7,980		
2211 AF 000 000 11102211AF000000	Membership Fees	239	1,137	1,137	1,137	1,137	1,080	1,080	-	-	1,080		
<i>Instruction and Curriculum Development Services</i>													
2220 AF 000 000 11102220AF000000	Salary - Instructional Consultants Elementary	344,915	363,737	366,182	363,737	366,182	332,732	332,732	-	-	332,732		

**CALCASIEU PARISH SCHOOL BOARD
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DETAIL OF EXPENDITURES BUDGET BY DEPARTMENT WITH COMPARATIVE AMOUNTS
FOR YEAR ENDING JUNE 30, 2025**

Account	Description	2021-2022		2022-2023		2023-2024		2024-2025		ROLLED ENCUMBRANCES	ADJUSTMENTS AND TRANSFERS	2024-2025	
		GENERAL FUND ACTUAL	GENERAL FUND ACTUAL	GENERAL FUND ACTUAL	PROPOSED BUDGET REVISION #3	ORIGINAL APPROVED BUDGET	PROPOSED BUDGET REVISION #1						
2220 AF 000 000 11102220AF0000000	Purchased Services	-	-	-	13,017	-	-	-	-	-	-	-	-
658211	Travel Elementary Teachers	-	174	-	-	-	-	-	-	-	-	-	-
658212	Travel - Supervisors & Consultants	16,271	7,132	18,900	18,900	17,955	17,955	17,955	-	-	-	17,955	-
661001	Supplies - Supervisors/Consultants Elementar	2,553	3,921	1,000	1,000	6,840	6,840	6,840	-	-	-	6,840	-
661025	Supplies Elementary	7,468	10,618	10,200	10,200	13,253	13,253	13,253	-	-	-	13,253	-
661501	Tech Supplies - Supervisors/Consultants Elern	5,359	16,636	6,150	6,150	6,793	6,793	6,793	-	-	-	(8,000)	-
658212	Staff Training	-	-	350	-	-	-	-	-	-	-	-	-
661025	Staff Training Supplies	-	11,180	-	-	-	-	-	-	-	-	-	-
AF	Total Elementary Instructional	\$ 633,007	\$ 646,241	\$ 736,015	\$ 736,015	\$ 649,520	\$ 649,520	\$ 649,520	\$ -	\$ -	\$ -	\$ -	\$ 649,520
Middle School													
<i>Regular Instruction:</i>													
611211	Salary - Kindergarten Teachers	315,496	287,211	290,530	290,530	252,405	252,405	252,405	-	-	-	-	252,405
611211	Salary - Elementary Teachers	21,233,404	22,415,573	22,808,327	22,808,327	20,110,303	20,110,303	20,110,303	-	-	-	-	20,110,303
611213	Salary - Remediation	7,890	10,560	3,600	3,600	10,000	10,000	10,000	-	-	-	-	10,000
611511	Salary - Classroom Aides	24,611	25,327	26,646	26,646	21,726	21,726	21,726	-	-	-	-	21,726
632015	Purchased Services	-	548	-	-	-	-	-	-	-	-	-	-
643011	Purch Svcs Maintenance/Repair	-	3,549	2,300	2,300	2,300	2,300	2,300	-	-	-	-	2,300
653024	P/S Communications	22,828	63,727	123,414	123,414	168,900	168,900	168,900	-	-	-	(15,074)	153,826
658212	Travel FACE	325	-	750	750	750	750	750	-	-	-	-	750
658223	Travel - Teachers	4,550	2,463	15,000	15,000	8,000	8,000	8,000	-	-	-	-	8,000
661024	Supplies General School K-12	17,867	46,050	61,996	61,996	66,996	66,996	66,996	-	-	-	-	66,996
661027	Supplies Remediation	-	-	2,545	2,545	2,545	2,545	2,545	-	-	-	-	2,545
661034	Supplies Language	10,705	6,191	31,138	31,138	23,138	23,138	23,138	-	-	-	-	23,138
661035	Supplies Math	8,692	29,678	31,268	31,268	20,521	20,521	20,521	-	-	-	-	20,521
661037	Supplies Science	2,386	2,969	28,128	28,128	19,980	19,980	19,980	-	-	-	-	19,980
661038	Supplies Social Studies	-	3,277	23,277	23,277	18,137	18,137	18,137	-	-	-	-	18,137
661055	Supplies Foreign Language	388	-	15,408	15,408	4,000	4,000	4,000	-	-	-	-	4,000
661524	Tech Supplies Gen Sch K-12	47,342	70,460	40,759	40,759	41,769	41,769	41,769	-	-	-	-	41,769
661527	Tech Supplies Remediation	-	4,132	5,843	5,843	10,000	10,000	10,000	-	-	-	-	10,000
661534	Tech Supplies Language	7,889	14,307	15,138	15,138	23,138	23,138	23,138	-	-	-	-	23,138
661535	Tech Supplies Math	11,936	9,640	15,897	15,897	20,521	20,521	20,521	-	-	-	-	20,521
661537	Tech Supplies Science	16,742	16,016	20,958	20,958	19,980	19,980	19,980	-	-	-	-	19,980
661538	Tech Supplies Social Studies	3,028	29,303	18,137	18,137	18,137	18,137	18,137	-	-	-	-	18,137
661555	Tech Supplies Foreign Language	16,293	-	31,155	31,155	44,267	44,267	44,267	-	-	-	-	44,267
661595	Tech Supplies Tech Supplies	-	-	2,000	2,000	2,000	2,000	2,000	-	-	-	-	2,000
664211	Instructional Texts	25,633	4,715	65,058	65,058	29,058	29,058	29,058	-	-	-	-	29,058
664411	Instructional Periodicals	-	-	1,335	1,335	1,335	1,335	1,335	-	-	-	-	1,335
673024	Equipment General School	-	-	2,995	2,995	2,995	2,995	2,995	-	-	-	-	2,995
<i>Other Instructional Programs - Co-Curricular Activities</i>													
611211	Salaries CoCurricular	43,020	47,671	45,732	45,732	45,893	45,893	45,893	-	-	-	-	45,893
611212	Salaries CoCurricular E-sports	-	-	4,000	4,000	-	-	-	-	-	-	-	-
611511	CoCurricular Aides	-	-	560	560	560	560	560	-	-	-	-	560
<i>Other Instructional Programs - Athletics</i>													
611211	Salaries Coaching Supplements	66,385	76,275	73,619	73,619	68,013	68,013	68,013	-	-	-	-	68,013

**CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND, BUDGET DEVELOPMENT WORKSHEET
DETAIL OF EXPENDITURES BUDGET BY DEPARTMENT WITH COMPARATIVE AMOUNTS
FOR YEAR ENDING JUNE 30, 2025**

Account	Description	2021-2022			2022-2023			2023-2024			2024-2025		
		GENERAL FUND ACTUAL	GENERAL FUND ACTUAL	PROPOSED BUDGET REVISION #3	GENERAL FUND ACTUAL	GENERAL FUND ACTUAL	PROPOSED BUDGET REVISION #3	GENERAL FUND ACTUAL	GENERAL FUND ACTUAL	PROPOSED BUDGET REVISION #3	ADJUSTMENTS AND TRANSFERS	ROLLED ENCUMBRANCES	PROPOSED BUDGET REVISION #1
1420 AG 000 000 11101420AG0000000	Salaries Clerical Supplements	-	1,600	2,933	-	1,600	-	2,933	-	-	-	2,400	
1420 AG 000 000 11101420AG0000000	Contracted Services	550	825	900	550	825	-	900	-	-	350	1,250	
1420 AG 000 000 11101420AG0000000	Athletic Supplies	-	23,678	18,000	-	23,678	-	18,000	-	-	-	18,000	
<i>After School Programs</i>													
<i>Other Instructional Programs - Alternative School Programs</i>													
611213	ISI Teachers	114,329	123,861	156,210	114,329	123,861	-	156,210	-	-	-	170,000	
611511	ISI Aides	15,484	16,170	17,640	15,484	16,170	-	17,640	-	-	-	20,000	
<i>Alternative Programs</i>													
611213	Remediation / ISI	-	-	-	-	-	-	-	-	-	-	48,932	
<i>Guidance Services</i>													
611352	Salary - Counselors Middle	1,065,707	1,142,140	1,143,041	1,065,707	1,142,140	-	1,143,041	-	-	-	1,031,345	
<i>Improvement of Instructional Services - Regular Education Programs</i>													
611115	Salary - Administrative Director	100,783	106,307	106,652	100,783	106,307	-	106,652	-	-	-	99,627	
611411	Salary - Secretary to Admin Director	34,862	48,531	71,496	34,862	48,531	-	71,496	-	-	-	28,987	
661101	Admin Office Supplies	-	11,229	10,157	-	11,229	-	10,157	-	-	-	6,000	
681011	Misc Exp - Dues & Fees	564	250	920	564	250	-	920	-	-	-	650	
<i>Improvement of Instructional Services - Other Educational Programs</i>													
658215	French Immersion Travel	-	-	1,341	-	-	-	1,341	-	-	(159)	1,341	
<i>Instruction and Curriculum Development Services</i>													
611342	Salary - Instructional Consultants Middle	429,041	430,221	464,123	429,041	430,221	-	464,123	-	-	-	423,258	
611343	Salary - Instructional Coordinator	52,280	82,196	69,918	52,280	82,196	-	69,918	-	-	-	63,137	
611344	Salary - Instructional Coaches	198,201	202,374	204,031	198,201	202,374	-	204,031	-	-	-	183,578	
611347	Salary - Literacy Curriculum Administrator	85,343	-	71,450	85,343	-	-	71,450	-	-	-	-	
611361	Salaries/Supplements Middle Programs	17,221	23,560	25,000	17,221	23,560	-	25,000	-	-	-	25,000	
611412	Salaries- Clerical Supplements	-	-	20,000	-	-	-	20,000	-	-	-	-	
611416	Accountability Clerical Supplements	-	-	1,000	-	-	-	1,000	-	-	-	-	
632013	Purchased Services - Consultants Middle	30,929	-	4,000	30,929	-	-	4,000	-	-	-	4,000	
632015	Purchased Services - Middle	49,524	102,730	115,415	49,524	102,730	-	115,415	-	-	(7,485)	111,915	
643011	Repair Office Equipment Middle	4,703	4,746	6,500	4,703	4,746	-	6,500	-	-	-	400	
643012	Communications-Postage	-	25	250	-	25	-	250	-	-	-	6,500	
653051	Travel Middle	15,749	20,271	23,581	15,749	20,271	-	23,581	-	-	-	250	
658212	Travel - Supervisors & Consultants	7,031	9,417	14,665	7,031	9,417	-	14,665	-	-	-	22,650	
658213	Travel - Administrative Director	4,045	2,882	4,000	4,045	2,882	-	4,000	-	-	-	13,500	
658214	Travel Accountability	-	321	-	-	321	-	-	-	-	-	4,000	
661001	Supplies - Supervisors/Consultants Middle	74	553	1,550	74	553	-	1,550	-	-	-	1,550	
661025	Supplies Middle	3,023	21,268	34,850	3,023	21,268	-	34,850	-	-	-	19,850	
661101	Supplies Office (Admin. Director)	-	894	-	-	894	-	-	-	-	-	-	
661104	Supplies - Accountability	-	1,521	-	-	1,521	-	-	-	-	-	-	
661501	Tech Supplies - Supervisors/Consultants Midd	1,994	1,489	4,450	1,994	1,489	-	4,450	-	-	-	4,450	
661525	Tech Supplies Middle	2,425	8,798	6,214	2,425	8,798	-	6,214	-	-	-	5,530	
664211	Books Middle	-	2,490	3,000	-	2,490	-	3,000	-	-	-	3,000	
664211	Books Middle PBI	2,717	-	-	2,717	-	-	-	-	-	-	-	
681011	Misc Exp Dues and Fees	100	1,098	1,790	100	1,098	-	1,790	-	-	-	1,300	
<i>Instructional Staff Training Services</i>													
632011	Contracted Services	-	-	500	-	-	-	500	-	-	-	500	

**CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND, BUDGET DEVELOPMENT WORKSHEET
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FOR YEAR ENDING JUNE 30, 2025**

Account	Description	2021-2022			2022-2023			2023-2024			2024-2025			2024-2025		
		GENERAL FUND ACTUAL	GENERAL FUND ACTUAL	PROPOSED BUDGET REVISION #3	GENERAL FUND ACTUAL	GENERAL FUND ACTUAL	PROPOSED BUDGET REVISION #3	GENERAL FUND ACTUAL	GENERAL FUND ACTUAL	PROPOSED BUDGET REVISION #3	ADJUSTMENTS AND TRANSFERS	ROLLED ENCUMBRANCES	PROPOSED BUDGET REVISION #1			
2231 AG 000 000 11102231AG0000000	Travel			7,485			7,485			7,485		14,970				
<i>Library Services</i>																
611214	Salary - Librarians	789,293	750,159	802,328			705,893					705,893				
<i>Other Instructional Staff Services</i>																
661001	Supplies Office - Supervisory Staff Middle	585	921	4,000			4,000					4,000				
661501	Tech Supplies Computers Supervisory Staff	455	188	4,895			4,895					4,895				
<i>School Administrative Services</i>																
611411	Salary - School Secretaries	835,677	909,757	853,502			701,686					701,686				
661001	Supplies Office - Principals		26,339	26,200			26,200					26,200				
661501	Tech Supplies Sch Admin		1,800	19,000			9,800					9,800				
611121	Salary - Principals	1,049,335	1,183,141	1,125,089			1,023,926					1,023,926				
611123	Salary - Assistant Principals	1,408,534	1,570,958	1,774,879			1,590,443					1,590,443				
611125	Salary - Dean of Discipline	100,026	67,459	68,026			61,223					61,223				
<i>Operation and Maintenance of Plant Services</i>																
<i>Transportation</i>																
611621	Salary - Bus driver			159								159				
<i>Personnel Related Svcs</i>																
633211	Legal - Visas	2,500	500	3,000			3,000					3,000				
Total Middle School		\$ 28,279,565	\$ 30,103,238	\$ 31,102,053	\$ 27,526,112	\$ (174)	\$ 27,525,938									
High Schools																
<i>Regular Instruction Services</i>																
611211	Salary - Kindergarten Teachers	\$ 298,181	\$ 182,223	\$ 184,308			\$ 161,883					\$ 161,883				
611211	Salary - Elementary Teachers	3,076,028	3,259,957	3,084,795			2,659,526					2,659,526				
611511	Salary - Classroom Aides	24,786	22,601	22,988			18,203					18,203				
611211	Salary - Secondary Teachers	29,501,902	31,410,084	32,211,335			28,395,395					28,395,395				
611212	Salary - Alternative Discipline Program	685	760	320												
611216	Salary - Academic Competition	7,642	7,352	14,754												
611511	Salary - Classroom Aides	74,180	170,177	184,452			139,618					139,618				
644212	Art Purchased Services		1,017													
653024	Tech Services Web Based Subscriptions	1,013,735	717,445	200,000			180,000					180,000				
658211	Travel - Academic Competition		84													
658223	Travel - Teachers	2,221	2,749	5,000			4,500					4,500				
661009	Supplies - Academic Competition	3,035	4,853	4,800			4,560					4,560				
661024	Supplies - General School	16,247	30,954	7,200			7,200			1,500		8,700				
661034	Supplies - English	18,336	24,581	12,525			11,900					11,900				
661035	Supplies - Mathematics	12,352	25,079	8,232			7,820					7,820				
661037	Supplies - Science	35,463	75,231	54,617			51,890					51,890				
661038	Supplies - Social Studies	6,019	17,176	11,385			15,000			10,815		66,754				
661057	Supplies - Physical Education	10,724	9,890	25,000			15,000					10,815				
661501	Supplies Technology -Computers	1,349										15,000				
661524	Tech Supplies Gen Sch	31,795	22,091	42,000			30,000			(1,500)		28,500				
661534	Tech Supplies English	28,019	24,539	23,126			21,970					21,970				
661535	Tech Supplies Math	32,025	16,704	40,600			38,570					38,570				
661537	Tech Supplies Science	23,476	2,389	23,732			22,550					22,550				
661538	Tech Supplies Social Studies	17,729	12,676	13,760			26,750					26,750				