



### Budget FAQ

<b>Q:</b>	<b>How much is the total budget?</b>
<b>A:</b>	For fiscal year 2025 (school year 2024-2025), East Baton Rouge plans to spend \$754 million.

<b>Q:</b>	<b>What is a fiscal year and how does that differ from a school year?</b>
<b>A:</b>	A fiscal year is a 12-month period during which the district plans and tracks its financial activities, including budgeting, revenue, and expenses. The district’s fiscal year runs from July 1 to June 30. The fiscal year 2025 is July 1, 2024 to June 30, 2025 (school year 2024-2025).

<b>Q:</b>	<b>Where does the district’s funding come from?</b>
<b>A:</b>	Based on projected student enrollment, EBR receives money from several sources: <ul style="list-style-type: none"> <li>● <b>Local Property and Sales Taxes:</b> Most of the district’s funding comes from local property taxes and sales taxes collected within the community.</li> <li>● <b>State Funds:</b> A portion of the district’s budget comes from the state, which directs funds to districts based on student enrollment and specific student needs, such as for special education. These state funds help ensure that all students can access a quality education.</li> <li>● <b>Federal Funds:</b> The district also receives federal funds for specific programs like breakfast and lunch, special education, and Title I grants that support families experiencing economic disadvantage.</li> <li>● <b>Other Sources:</b> The district receives a small amount of additional funding from donations.</li> </ul>

<b>Q:</b>	<b>What are the largest areas of spending in the district’s budget?</b>
<b>A:</b>	EBR’s largest investment of general funds for the school year 2024-25 is in the salaries and benefits for the educators and staff who serve students. This makes up 77% of the total budget. Other areas of investment include: Property (6%); Materials and Supplies (5%); and Purchased Services (5%).

<b>Q:</b>	<b>What were some key strategic investments in the last budget?</b>
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<b>A:</b>	<p>Last year EBR made 3 key investments:</p> <ul style="list-style-type: none"> <li>\$363 per student to raise employee pay, helping us keep the staff who support our students directly.</li> <li>\$327 per student for programs that prepare students for what’s next after high school, such as career and technical education</li> <li>\$275 per student for early childhood programs that provide a strong start for the youngest learners</li> </ul>
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<b>Q:</b>	<b>How does the district decide how much money each school gets?</b>
<b>A:</b>	In the budget development process, EBR calculates expected funding, considers each school’s unique population and programs, and distributes staff and funds to meet students’ needs.

<b>Q:</b>	<b>How does the district fund each school?</b>
<b>A:</b>	<p>The district distributes funds to each school based on a staffing model that accounts for its unique student population and needs. These needs include:</p> <ul style="list-style-type: none"> <li>● <b>Student Enrollment:</b> Total estimated count of students.</li> <li>● <b>Student Demographics:</b> Specific student needs, such as the number of students receiving special education services, multilingual learners, or those requiring additional academic or social-emotional support.</li> <li>● <b>School-Specific Programs and Resources:</b> Certain schools may receive targeted funding for specialized programs such as STEM education, arts programs, or college readiness initiatives, aligned with their specific mission or goals.</li> </ul>

<b>Q:</b>	<b>What will the budget development process be in the coming year?</b>
<b>A:</b>	<p>The district is updating its budget process this year, starting with:</p> <ul style="list-style-type: none"> <li>● Establishing district budget priorities based on a review of student data.</li> <li>● Developing enrollment and funding projections.</li> <li>● Distributing resources to schools through a staffing model.</li> <li>● Approving the budget.</li> </ul>

<b>Q:</b>	<b>How can I weigh in on the upcoming district budget priorities and process?</b>
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<b>A:</b>	<p>There will be several upcoming opportunities to learn more and give your opinion on the budget priorities and process.</p> <p>Engagement:</p> <ul style="list-style-type: none"> <li>• Community Budget Survey <a href="#">[LINK]</a></li> </ul> <p>Education:</p> <ul style="list-style-type: none"> <li>• Community Budget Guide <a href="#">[LINK]</a></li> </ul>
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<b>Q:</b>	<b>What trends do we see in East Baton Rouge (EBR) student performance and how does this inform the budget?</b>
<b>A:</b>	<p>The school district continuously reviews student performance data and uses data analysis to inform decision-making.</p> <ul style="list-style-type: none"> <li>• Data from the state assessment, LEAP, show growth in most grades, but students have yet to return to pre-pandemic skill levels in reading or math.</li> <li>• The district also faces achievement gaps among student groups. For example, students experiencing economic disadvantage perform at lower levels than their peers.</li> </ul> <p>For more information on student performance, <a href="#">click here</a>.</p>

<b>Q:</b>	<b>How does the district plan to use resources to address student needs?</b>
<b>A:</b>	<p>Grounded in an analysis of the student performance data and feedback from the community, we are considering investments in:</p> <ul style="list-style-type: none"> <li>• Early Childhood Education</li> <li>• Literacy Programs</li> <li>• College and Career Readiness</li> <li>• Facilities Improvements</li> <li>• Safety and Security</li> <li>• School Staff Compensation</li> </ul>

<b>Q:</b>	<b>How does the district pay for facilities?</b>
<b>A:</b>	<p>Residents approved a sales tax called “Proposition 1,” or the district’s capital projects fund, which pays for improvements to school facilities, construction of new facilities, and technology enhancements. Residents vote on these taxes every 10 years, most recently in 2018.</p> <p>The district budgeted about \$1,100 per student for these improvements for this school year (the fiscal year 2025).</p>

<b>Q:</b>	<b>Are there any key laws or policies that shape the EBR budget process?</b>
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<b>A:</b>	State law requires that the School Board adopt a balanced budget every year. This means that the district can't spend more money than it expects to bring in in a given year. In addition, state law requires the district to hire independent certified public accountants (CPAs) to review its finances via an annual audit.
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<b>Q:</b>	<b>What is the fund balance?</b>
<b>A:</b>	The fund balance is money that the district saves for unexpected events or needs, such as for natural disasters. It is also sometimes called cash reserves.

<b>Q:</b>	<b>What is the difference between general and special revenues?</b>
<b>A:</b>	<p>The school district's funding comes local property and sales taxes, state funds, federal funds, and other sources, like donations. These funds are used in the district's two budgets: the general fund budget and the special revenue budget.</p> <p>The general fund revenues include local property and sales taxes, state funds, and federal funds for Junior ROTC and federal grants administration.</p> <p>The special fund revenues include approximately 60 sources. The largest are federal funds for school meal programs and students with disabilities and those experiencing economic disadvantage, local tax funds that support student services ("Proposition 2"), and teacher recruitment and retention ("Proposition 3").</p>

<b>Q:</b>	<b>How much does the district spend on charters?</b>
<b>A:</b>	A portion of district revenues are designated for Type I charter schools. In FY25, the district passed through about \$100 million to these Type I charter schools to develop their own budgets to fund their operations.

This resource was created in partnership with Jessica Swanson Consulting.