

# A MESSAGE FROM THE SUPERINTENDENT

**Dear School Board Members,**

I am pleased to submit to you the Fiscal Year 2026 (FY26) Proposed Budget for East Baton Rouge Parish Schools.

We developed this budget through actively listening to our community – students, families, residents, teachers, and staff – through extensive engagement and data analysis.

This past fall, we gathered community feedback and reviewed student performance to shape our Strategic Plan for January 2025 – December 2028. The proposed budget prioritizes the plan's three key commitments:

- Student achievement
- Operational excellence
- Employee development



In addition, to ensure this budget aligns with community priorities, the District engaged the Student, Parent, Principal, and Teacher Advisory groups, as well as the broader public. We heard that our community values:

- Early Childhood Education
- Literacy and Foundational Learning
- Workforce Development and Career Readiness
- Safety and Security
- Facilities Improvements

We developed a budget that strategically directs resources where they are needed most. The proposed \$817.6 million budget includes key investments such as:

- Early Childhood Education – \$11.6 million for programs that provide a strong start for the youngest learners.
- Literacy and Foundational Learning – \$20.5 million to accelerate students' reading growth and to pilot new staffing approaches in the early grades at two elementary schools.
- Workforce Development and Career Readiness – \$15.5 million for programs that prepare students for what's next after high school. Programs include internships, dual enrollment, and career and technical education.
- Safety and Security – \$6.3 million provides security guards, AI-powered metal detectors, and improved building security measures, such as fencing.
- Facilities Improvements – \$39.5 million to improve the learning climate for students. Highlighted improvements include Baton Rouge Center for the Visual and Performing Arts, McKinley High School, and the creation of a new e-sports complex at the former Broadmoor Middle School site.

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\*Includes all students in traditional district-run schools.

Throughout the planning process, we continuously reviewed data to inform revenue projections, updating our forecast on an ongoing basis. The team proposes funding only the most necessary and impactful new investments aligned to the School Board's priorities in the Strategic Plan.

In this budget year, our district is also realigning our facilities because we are committed to ensuring that every student has access to modern, well-equipped learning environments that foster academic success and personal growth.

I thank everyone for sharing input that enabled us to develop a strategic, future-focused budget that serves our students' needs as we "Dare to Be Great."

Best Regards,



**LaMont Cole**

Superintendent of Schools



**DARE TO BE**  
*Great*

# OVERVIEW

This document outlines the proposed budget revenues and expenditures for FY26 (School Year 2025–2026) for the East Baton Rouge Parish School Board (district). FY26 is July 1, 2025 to June 30, 2026. For the coming school year, the district expects to receive about \$823.1 million overall and spend about \$21,052 per student. State law requires that the School Board annually adopt a balanced budget in which expenditures do not exceed total estimated funds available.

To adopt the budget, the District must:

- Publish a summary of the budget. This document and the FY26 Budget Book serve as the summary.
- Host a public budget hearing. The hearing is scheduled on June 5, 2025.
- Advertise the public hearing. A notice was submitted for advertisement in the Official Journal, The Advocate, to comply with Louisiana State Statute that the notice be advertised at least ten days prior to the first public hearing (Board Meeting).

The Board is expected to vote on the budget on June 12, 2025. The approval timing matters due to the following:

- The district may need to arrange short-term financing for cash flow purposes. An approved General Fund Budget is one of the requirements for obtaining Bond Commission approval; timely School Board approval would allow for participation in this program.
- The district also must submit an approved, detailed budget to the State Superintendent, State Department of Education, prior to September 30, 2025.

# FISCAL YEAR 2026 BUDGET SUMMARY

The chart below shows the financial summary for the District's funding from all sources, including the actual and audited 2023-2024, the Board-approved 2024-2025 revised budgets, and the 2025-2026 proposed budgets. This summary is an all-encompassing view of the District's total revenues, total expenditures, and the remaining fund balances, inclusive of the assigned fund balances and inventory.

	Actual Budget	Revised Budget	Proposed Budget
	<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>
Total Revenues	\$875,491,942	\$856,534,362	\$823,135,421
Total Expenditures	855,085,814	825,296,723	804,277,727
Excess of Revenues Over (Under) Expenditures	\$48,921,740	\$31,237,639	\$18,857,694
Beginning Fund Balance - Unassigned	\$105,972,225	\$105,156,268	\$109,056,335
Beginning Fund Balance- Assigned/Restricted	222,463,486	243,531,966	235,809,879
Transfer from Spendable – Unassigned	0	(12,000,000)	0
Ending Fund Balance - Unassigned	105,156,268	109,056,335	99,021,296
Ending Fund Balance- Assigned/Restricted	243,531,966	235,809,879	282,066,919
Inventory	76,749	0	0
<b>Total Fund Balance</b>	<b>\$348,764,983</b>	<b>\$344,866,214</b>	<b>\$381,088,215</b>



# SYSTEM PROFILE

## *Mission*

**Educating all students for success.**

## *Vision*

**The East Baton Rouge Parish School System envisions an education system that produces successful, confident and lifelong learners who can navigate challenges and contribute meaningfully to society.**

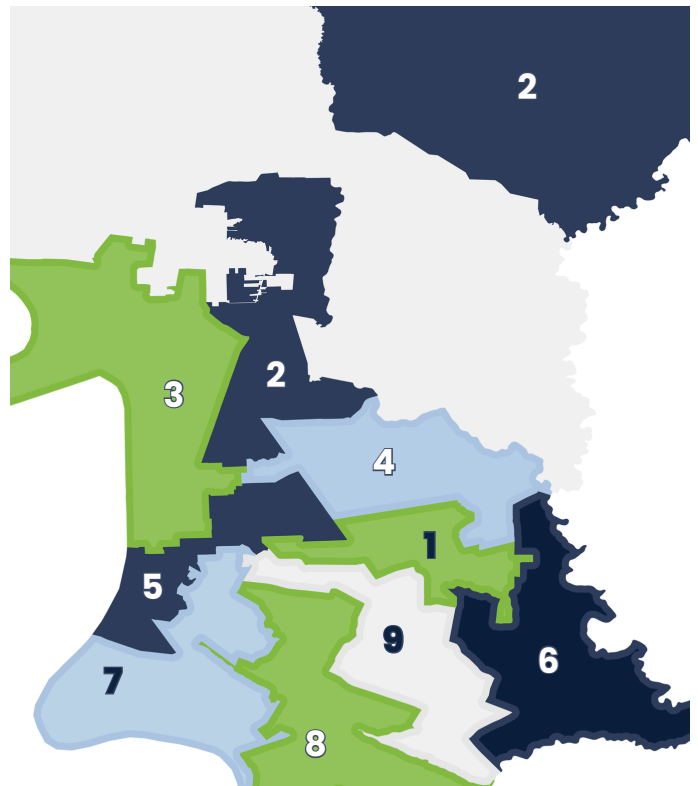
East Baton Rouge (EBR) supports nearly 40,000 students from pre-kindergarten through 12th grade, with the help of about 5,800 employees. The district offers a wide range of learning opportunities, from core academics to specialized programs. Students learn in a variety of settings, including the following:

- Traditional and enriched academic programs
- Special education services (up to age 22)
- Career and technical education
- Thirteen charter schools (4 elementary, 2 middle, 3 K-8, 3 K-12, and 1 high school)

In addition, the District serves approximately 2,600 adult education students annually.

EBR also supports students with:

- Great teachers and support staff
- Learning materials and classroom tools
- Safe and welcoming school buildings
- School meals, bus transportation, and student health services
- Administrative and business services that keep things running smoothly
- Regular maintenance to keep our facilities in good shape



# SYSTEM PROFILE

## CONTINUED

### STRATEGIC PLAN

In January 2025, the School Board approved a Strategic Plan for the period of January 2025–December 2028. The district will focus on three key commitments:

- Student achievement
- Operational excellence
- Employee development

The school district continuously reviews student performance data and uses data analysis to inform decision-making, including the strategic plan goals.

- 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.
- The district also faces achievement gaps among groups of students. For example, students experiencing economic disadvantage perform at lower levels than their peers.

For more information on student performance, [click here](#).

### REALIGNMENT

In April 2025, the School Board approved a realignment plan that seeks to concentrate resources, improve school environments, and enhance educational opportunities for all students. The plan includes closing and consolidating selected schools and making adjustments to attendance zones and programming other sites.

Notably, the majority of affected students are slated to move to higher-performing schools, and many students will have the opportunity to learn in buildings in better conditions.

For more information about the realignment plan, [click here](#).

### BUDGET DEVELOPMENT PROCESS

EBR updated its budget process this year. The revised process includes the following:

- Establishing district budget priorities based on a review of student data.
- Developing enrollment and funding projections.
- Distributing resources to schools through a staffing model.
- Engaging the community through focus groups, an online survey and a community meeting.
- Approving the budget.



# REVENUE SUMMARY

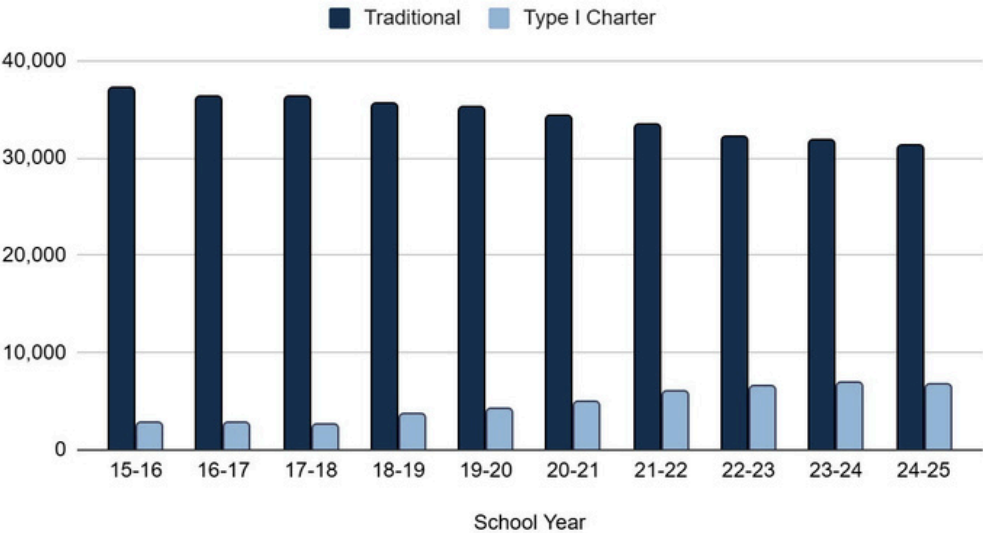


# Revenue Summary

EBR receives money, or revenue, based on student enrollment. Statewide enrollment has decreased 6.5% over the last decade. In East Baton Rouge, over the past 10 years, enrollment overall has decreased by 3.3% for all district-run and district-authorized charter schools. Continued enrollment decline means continued decreases in state and federal revenues.

Among traditional district-run schools, enrollment has decreased by 15%. Enrollment among district-authorized Type I charter schools has increased by 142%. This means an increasing share of the district's total state funding is allocated to these schools. For FY26, the projected \$161.8 million represents 20% of the overall budget. The changes have contributed to the need for realignment.

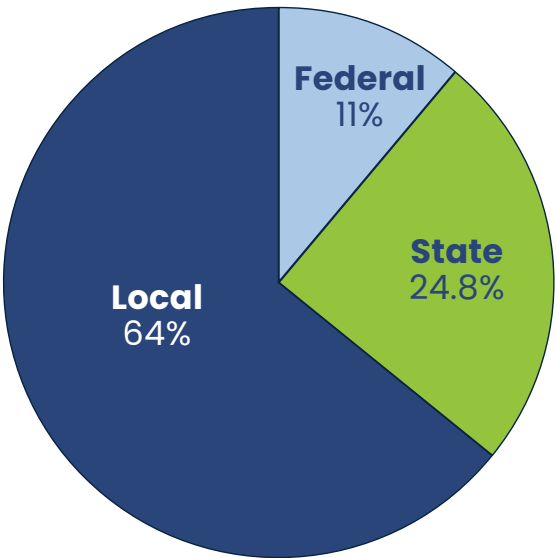
Traditional and Type I Charter Schools over 10 years



## FY 26 Revenue Sources

EBR receives revenues from local property and sales taxes, state funds based on student enrollment, federal funds for specific programs, and other sources, such as donations.

Most of the district's money comes from local property taxes and sales taxes collected within the community. For the 2025-26 school year, 64% of funds are projected to come from local funds, 25% from state funds, and 11% from federal and other sources. Revenue projections are based on the Board approved Revised 2024-2025 General Fund Budget and other current data.





## Details on Revenue Summary

This section outlines the methodology the staff used to determine revenue figures:

- **Sales and Use Taxes:** The district uses historical collection data. In the current year, the district used the averages over the last three years, by month to determine the budget on a monthly basis.
- **Other Local:** These are miscellaneous revenues, such as interest on investments, leases and rentals, Medicaid reimbursements, and extended day collections. These figures are determined using historical information.
- **State Sources:** The district's largest source of state income is the state Minimum Foundation Program. The funding amount is determined from LDOE's March 2025 projected budget letter and based on student enrollment and specific needs, such as for special education. This figure does not include any proposed pay raises or stipends through legislation. If the state allocates additional funds through legislation, the district will recognize the revenue along with the related expenses as a budget amendment.
- **Federal Sources:** The district also receives federal funds for specific programs like school meals, special education, and Title I grants that support families experiencing economic disadvantage.
- **Ad Valorem (Local Property) Taxes:** EBR uses historical collection data to determine collections for each fiscal year. The following table lists the various tax millage rates that were rolled forward in 2024.

Tax Assessment	Mills
Constitutional Tax	5.25
Special Maintenance Tax	1.04
Special Tax- additional aid to public schools	6.5
Special tax – additional teachers	2.78
Special tax – employee salaries and benefits	1.86
Special tax- employee salaries and benefits	7.14
Special tax- replacing reduced state and local receipts	4.98
Special tax- employee salaries and benefits	5.99
Special tax – employee salaries and benefits	7.19
Special tax- support ADAPP	0.72
<b>Total</b>	<b>43.45</b>

## Looking Ahead

As enrollment continues to decline statewide and within the system's boundaries, the district expects continued decreases in state and federal revenues. The recently adopted realignment plan offers a path to rightsize the system, enabling the district to make smarter, future-focused investments.

In addition, the recently-created city of St. George, Louisiana, is pursuing steps to establish its own school system, which, if effected, may reduce the district's enrollment and affect EBR district revenues. The East Baton Rouge Parish Tax Assessor and City of Baton Rouge have provided estimates of \$100 million in lost property taxes and sales taxes with the creation of the St. George School District.





# EXPENDITURE SUMMARY



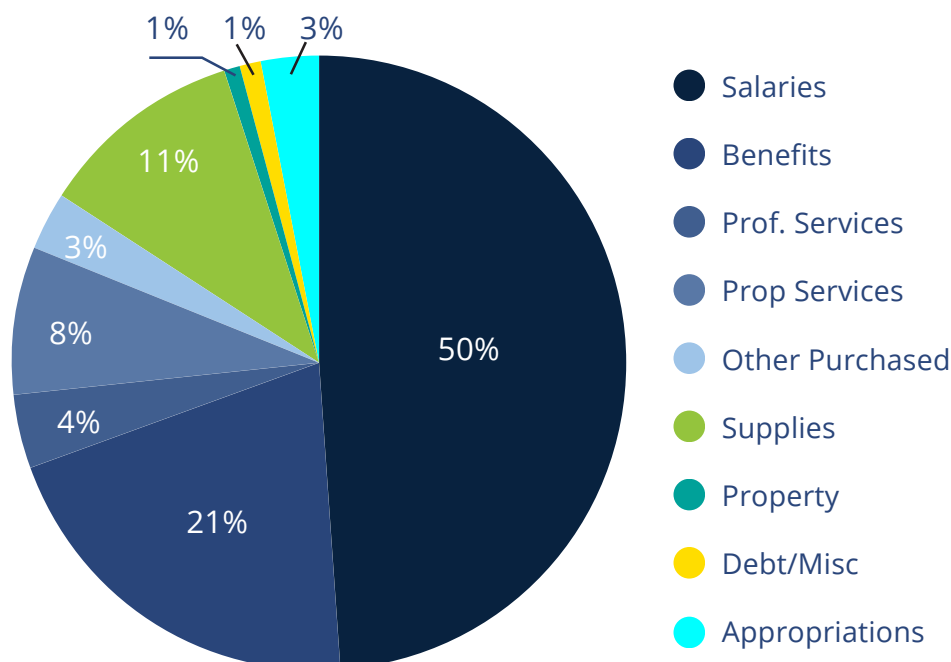
## Expenditure Summary

EBR's largest investment of general funds for the school year 2025–26 is in the salaries and benefits for the educators and staff who serve students. This makes up 71% of the total general fund budget, excluding charter school appropriations; other areas of investment include: Supplies (11%), Property Services (8%); and Purchased Services (4%).

The budget is developed with the expenditure categories used statewide in school districts, including the following:

- **Salaries and Benefits:** The district derives these figures from school and central office staffing, retirement agencies' employer percentages, and health benefit costs for active employees and retirees. The salary amount reflects employee step raises. Substitute teacher costs are based on historical spending.
- **Purchased Professional and Technical Services:** Expenditures include sales tax collection fees, property tax pension expense, legal fees, audit fees, and contracted services.
- **Purchased Property Services:** Expenditures include facilities maintenance costs, water and sewage, disposal fees, pest control, and rental of equipment and vehicles.
- **Other Purchased Services:** Expenditures include District insurance policies, teaching and learning software, telecommunications, travel expenditures, printing, and postage.
- **Supplies:** Expenditures include electricity, natural gas, fuel, textbooks, library books, technology supplies, and materials of instruction.
- **Property:** Expenditures include vehicles, technology-related hardware, and technology software.
- **Debt Service and Miscellaneous:** Expenditures include the interest and principal payments for the 2009 and 2010 QSCB bonds and membership dues.
- **Appropriations:** Expenditures include payments aligned with Type I charter school state and local funding and Type II and V charter school local funding.

## Expenditures by Object Excluding Charter School Appropriation



# Allocating Resources to Traditional School Campuses

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.

EBR distributes money to schools based on a staffing model, ensuring that each school gets the resources it needs to support its unique student population.

- Enrollment projections: The district projects expected student enrollment counts for each school for the next school year.
- Initial funding: The Superintendent proposes a student-centered budget that includes staff and other resources for each school based on each school's unique population.
- Review and approval: The district compiles proposed adjustments from principals and Board members and prepares a final budget for the Board's review and approval.

For details on proposed allocations for each school, click [here](#).



School Population

FY 2026 PROPOSED SPECIAL POPULATIONS	
Economically Disadvantaged	300
English Learners	0
Gifted	64
Magnet	236
Special Education	78
*Students can be in multiple populations	

Average Grade Size

FY 2025 ACTUAL	
Grade	Regular
Pre-Kindergarten	49
Kindergarten	59
First Grade	53
Second Grade	55
Third Grade	56
Fourth Grade	61
Fifth Grade	64
Sixth Grade	60
Seventh Grade	
Eighth Grade	

## FOREST HEIGHTS ELEMENTARY

Enrollment

FY 2023	FY 2024	FY 2025	FY 2026
Actual	Actual	Actual	Proposed
603	595	607	609

Average Grade Size

FY 2026 PROPOSED	
Grade	Regular
Pre-Kindergarten	49
Kindergarten	64
First Grade	56
Second Grade	58
Third Grade	52
Fourth Grade	60
Fifth Grade	66
Sixth Grade	
Seventh Grade	
Eighth Grade	

Staffing Summary  
(Inclusive of all Funding Sources)

STAFF NAME	FY 2025	FY 2026
Actual	Assigned	Assigned
Pre-Kindergarten Clerk		
Pre-Kindergarten Special Education		1
Kindergarten Teachers	2	2
Regular Education Teachers	20	18
Special Education Teachers	1.8	
Gifted & Talented Teachers	1	1
Instructional Teachers		
Regular Education Paraprofessionals	2	2
Special Education Paraprofessionals	1	1
Gifted & Talented Paraprofessionals		
Instructional Teachers		
Magnet Teachers	7	7
Magnet Paraprofessionals		
Montessori Teachers		
Montessori Paraprofessionals		
Monocur. Clerk		
Non-Instructional	1	1
Parental involvement		
Instructional Specialist/Counselor		
Library/Math Coach		



## Charter Appropriations

By state law, a portion of district revenues are designated for Type I charter schools based on their October student enrollment. In FY25, the district passed through \$98 million, or 17% of the district's total budget, to these Type I charter schools to develop their own budgets to fund their operations.

In addition, the district makes payments to Type II, Type V, and Office of Juvenile Justice (OJJ) programs in order to provide them with their portion of local property and sales tax monies.

The table below shows the pass through and payments, along with total enrollment, for Type I, Type II, Type V charter schools, and OJJ. For FY26, the projected \$161.8 million in funds allocated to charter schools represents 20% of the overall budget.

Fiscal Year	Type I	Type II	Type V	OJJ	Total
2016-2017	\$29,951,784	\$16,977,987	\$17,367,386	\$162,095	\$64,459,252
2017-2018	29,605,456	23,216,329	16,072,002	145,811	69,039,598
2018-2019	40,977,699	25,791,105	14,505,579	143,873	81,418,256
2019-2020	49,801,949	27,582,812	13,842,504	131,624	91,358,889
2020-2021	57,133,075	30,937,676	13,480,552	105,202	101,656,505
2021-2022	75,611,133	29,349,152	13,424,854	73,010	118,458,149
2022-2023	89,437,571	34,876,908	13,033,652	95,215	137,443,346
2023-2024	95,550,290	47,042,017	5,740,132	126,704	148,459,143
2024-2025	98,032,917	51,879,357	6,929,890	126,648	156,968,812
2025-2026	\$98,856,408	\$55,510,914	\$7,276,385	\$130,000	\$161,773,707

## Looking Ahead

In Fiscal Year 2027 (School Year 2026-2027), the district expects to adjust staff compensation, as the district is currently procuring a study of the district's salary schedule with an intent to revise it. In addition, state investments in increasing educator compensation are uncertain in FY27. For FY26, the state did not budget for a stipend or raise for educators.

## Fund Balance

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. This is listed in the summary as the district's unassigned general fund balance.

# LEARN MORE

For more information, see [ebrschools.org/finance](https://ebrschools.org/finance).

