



2025-2026

REVISED GENERAL FUND BUDGET

ADOPTED MAY 14, 2026

SCHOOL BOARD MEMBERS

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DISTRICT 2

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DISTRICT 3

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DISTRICT 4

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ADMIN DIRECTOR OF COMMUNICATIONS & PUBLIC RELATIONS

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MARLON COUSIN



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May 21, 2026

MEMO TO: Members of the Board and Superintendent of Schools

FROM: Kelly Lopez
Chief Financial Officer

SUBJECT: Revised 2025-2026 General Fund Budget

OVERVIEW:

Each year, the district updates its budget based upon revised projections. The board must review and approve these adjustments in accordance with Board policy and state regulations. This revised budget is a critical tool for tracking financial progress and shaping the budget for the next fiscal year.

Attached are the recommended revenue and expenditure projections for the Revised Fiscal year 2026 (School Year 2025-2026) General Fund Budgets. This includes proposed expenditure amendments and an updated employee count based on current fiscal year allotments.

REVENUE SUMMARY

The Revised 2025-2026 General Fund Budget revenue is projected at \$609.3 million, representing an increase of \$25.1 million from proposed projections. Notably, the Louisiana Department of Education (LDOE) provided an additional \$13.8 million for stipend payments to staff. In addition, local funding is projected to increase by a net amount of \$6.8 million, primarily from an increase in sales tax collections. State Minimum Foundation Program (MFP) funding decreased by \$0.7 million due to continued decline in enrollment. Revenues from Federal Sources are projected to increase by \$0.7 million due to final indirect costs.

EXPENDITURE SUMMARY

Total expenditure assumptions of \$609.2 million, representing an increase of \$26.9 million, from proposed projections. The total increase in expenditures from the prior year is approximately \$10.3 million. This increase reflects, in addition to state-funded stipends, growth in Type II charter enrollment; expanded regular education and instructional support services aligned with the District's literacy and numeracy goals; and additional investments in security and facilities to support enhanced safety measures for students and staff.

Revised 2025-2026 General Fund Budget (Continued):

The projected assigned fund balances at June 30, 2026 are:

- Assigned for Preventive Maintenance is \$1,250,000;
- Assigned for Health Insurance is \$6,250,000;
- Assigned for Risk Management is \$13,000,000; and
- Assigned for current operations is \$15,000,000.

DISCUSSION

The revised budget reflects substantial additional state funding for teacher stipends, along with increased investments aligned to the District's adopted strategic plan priorities.

Key Investments

- Teacher Stipends: \$13.8 million (\$330 per student). The additional state funds for teacher stipends support our goal of employee development and retention, prioritizing teachers' professional growth and job satisfaction.
- Dual Enrollment: \$3.5 million (\$2,000 per student). This additional investment increased student access to expanded coursework, college credit opportunities, and vocational certifications, benefiting more than 1,700 students. This investment supports the strategic plan priorities of workforce development and student achievement.
- Early Foundational Learning Centers and TAP model schools: \$5.9 million (\$3,000 per student). The Early Foundational Learning Centers provide two teachers in every classroom to strengthen literacy and numeracy instruction in the earliest grades. This model enables increased direct instruction and targeted small-group support for students.

Similarly, TAP model schools pair the District's highest-performing teachers with newer educators to enhance instructional quality and student learning outcomes at the District's lowest-performing schools. The TAP model also provides additional stipends for all staff members at participating schools.

- School Safety Improvements: \$9.8 million (\$270 per student). These investments in enhanced security measures—including fencing, metal detectors, and additional personnel—reinforce campus safety and advance the strategic plan's priority of ensuring a safe learning environment for all students.

Looking Ahead

- Salary Schedule Review: To remain competitive in the labor market and strengthen the District's ability to attract and retain high-quality talent, the District has issued a Request for Proposals (RFP) and is currently working with a compensation consultant to conduct a comprehensive review of the existing salary schedule. This initiative directly supports the District's strategic goal of employee development and retention. The revised salary schedule is anticipated to be unveiled as part of the FY27 proposed budget for the upcoming fiscal year. Superintendent Cole has expressed a priority to include a salary increase for all

Revised 2025-2026 General Fund Budget (Continued):

personnel, recognizing that investing in employees is critical to ensuring EBR students receive the highest quality instructional outcomes.

- Realignment of Schools: The District will continue to monitor enrollment trends and evaluate opportunities for school consolidation to ensure long-term sustainability. As part of this effort, the District will right-size its facilities footprint and revise its school staffing allocation model to better align resources with student enrollment, ensuring that facilities and staff are optimally distributed to support student needs.

In FY26, the District completed a realignment of schools in the Capitol and Glen Oaks regions, including relocating Capitol High School to a newer facility, implementing the TAP model at Capitol Elementary School, and establishing two Early Foundational Learning Centers. Building on this work, the District will assess potential realignment opportunities in the Park Forest region in FY27 to further support efficient operations and improved instructional outcomes.

Community engagement sessions underscored these priorities as critically important to District stakeholders. By thoughtfully aligning fiscal stewardship with long-term strategic planning, the District is positioned to address future challenges while continuing to deliver a high-quality education for all students.

EAST BATON ROUGE PARISH SCHOOL SYSTEM
GENERAL FUND - FINANCIAL SUMMARY
FISCAL YEAR 2025-2026

REVENUE/EXPENDITURE BUDGET SUMMARY				
	<i>Actual</i>	<i>Proposed</i>	<i>Revised</i>	<i>Percent</i>
	<i>2024-2025</i>	<i>Budget</i>	<i>Budget</i>	<i>Change</i>
	<i>2024-2025</i>	<i>2025-2026</i>	<i>2025-2026</i>	<i>2025-2026</i>
Revenues				
Local Sources	\$ 380,892,842	\$ 387,235,642	\$ 394,051,217	2%
State Sources	210,385,142	192,318,532	207,052,825	8%
Federal Grants	7,787,339	4,600,000	5,300,000	15%
Other Sources	425,522	30,000	2,908,000	9593%
Total Revenues	599,490,845	584,184,174	609,312,042	4.30%
Expenditures				
Regular Education Programs	\$ 135,676,520	\$ 129,983,181	\$ 131,878,751	1%
Special Education Programs	51,830,365	50,855,082	50,255,572	-1%
Career and Technical Education	10,026,603	12,072,879	9,790,140	-19%
Other Instructional Programs	11,663,180	12,644,911	11,498,733	-9%
Special Programs	3,423,426	5,164,905	3,370,899	-35%
Pupil Support Services	36,388,830	29,677,853	32,001,166	8%
Instructional Staff Services	16,565,420	15,996,041	20,374,431	27%
General Administration Services	15,408,041	16,442,078	15,271,911	-7%
School Administration Services	29,961,519	26,747,221	28,698,471	7%
Business Services	4,430,748	4,543,013	4,499,170	-1%
Plant Operation and Maintenance	55,699,623	60,670,494	72,453,891	19%
Student Transportation Services	36,373,339	38,195,892	35,683,245	-7%
Central Services	9,667,560	9,870,895	10,222,872	4%
Other Use of Funds	179,541,214	166,342,417	179,576,881	8%
Community Service	9,263	12,350	12,350	0%
Facilities	-	-	-	
Debt Services	2,227,780	3,000,000	3,561,586	19%
Total Expenditures	\$ 598,893,431	\$ 582,219,213	\$ 609,150,070	5%
Excess of Revenues Over (Under)				
Expenditures	\$ 597,414	\$ 1,964,961	\$ 161,972	-92%
Reserves				
Beginning Fund Balance - Spendable Unassigned	108,235,538	100,664,578	108,832,952	8%
Ending Fund Balances				
Fund Balance -Spendable Unassigned	\$ 108,832,952	\$ 102,629,539	\$ 108,994,924	6%
Transfer from Spendable Unassigned		\$ -		
Inventory	\$ -	\$ 84,624	\$ -	
Fund Balance - Assigned	35,500,000	35,500,000	35,500,000	
Total Fund Balance	\$ 144,332,952	\$ 138,214,163	\$ 144,494,924	
Each Line Item of the Budget is shown later in the summary section				

PURPOSE OF GENERAL FUND

The General Fund is the District's principal fund and accounts for all financial transactions except those required to be accounted for in another fund. This fund includes revenues from ad valorem taxes, state funding, federal reimbursements, investment earnings, tuition, and various other revenues for services provided other agencies and local sources. Financial transactions of the District are recorded in detail in the general ledger and reflect transactions encompassing the approved current operating budget.

Revised 2025-2026 General Fund Budget (Continued):

REVENUE ASSUMPTION DETAILS

- Total local revenue is projected at \$394.1 million. Local sources of revenue include major sources of ad valorem (property taxes), sales taxes and earning on investments.
 - Ad Valorem (Property) taxes are projected at \$245.8 million or a 0.3% decrease in comparison to the Proposed 2025-2026 General Fund Budget.
 - Sales and Use taxes are projected at \$134.7 million or a 5.3% increase in comparison to the Proposed 2025-2026 General Fund Budget.
 - Interest on Investments are projected at \$5.0 million or a 11% increase in comparison to the Proposed 2025-2026 General Fund Budget.
- Total state revenue is projected at \$207.1 million. This includes State Minimum Foundation Program (MFP), state restricted revenues, and revenue in lieu of taxes.
 - State Minimum Foundation Program (MFP) funding is projected to decrease by approximately \$0.6 million in comparison to the Proposed 2025-2026 General Fund Budget. This MFP revision includes the first and second mid-year adjustment based on student counts from October 1, 2025 (36,858 students) and February 1, 2026 (36,358 students), compared to the original count from February 1, 2025 (38,042 students). These counts are inclusive of Type I charter schools.
 - Type II and Type V charters receive MFP for those students residing with the district’s boundaries.

State Revenue Transfers		
	July 2025 LDOE	March 2026 LDOE
Type II Charters	\$24,122,988	\$24,121,813
Type V Charters	\$3,507,763	\$3,507,364

- LDOE provided stipend payments for all employees totaling \$13.8 million

EAST BATON ROUGE PARISH SCHOOL SYSTEM
GENERAL FUND - FINANCIAL SUMMARY
FISCAL YEAR 2025-2026

Minimum Foundation Program

	Revised 2024-2025 General Fund Budget	Proposed 2025-2026 General Fund Budget	Revised 2025-2026 General Fund Budget
<i>Student Enrollment:</i>	38,042	37,307	36,358
<i>First Mid-Year Student Count</i>	38,264		36,858
<i>Second Mid-Year Student Count</i>	38,042		36,358
Per Pupil Allocation	4,422	4,400	4,410
State Aid Formula Levels 1	128,480,291	125,529,386	128,232,362
State Aid Formula Level 2 (local incentive)	14,004,501	12,999,186	13,774,239
1st Mid-year Student Supplement	(1,288,257)		(5,221,440)
2nd Mid-year Student Supplement	(491,397)		(1,102,500)
Level 3 Mandated Costs \$100 per pupil	4,421,100	4,421,100	4,418,300
Level 3 Unequalized Funding	49,014,924	48,352,336	48,992,483
Total MFP Distribution	194,141,162	191,302,008	189,093,444
Level 4 (Foreign/High Cost Services/Career Dev./Supp. Course Allocation)			
Foreign Language Associate Stipends/Salary Allocation	633,000	633,000	561,000
CDF Funding	2,243,710	2,243,710	2,612,320
High Cost Services Allocation	495,929	-	1,125,498
SCA	1,151,640	1,151,640	1,131,480
Certificated and Non-Certificated Pay Raises	21,311,939	20,298,881	20,854,830
Audit Adjustment Net	(460,368)	-	(212,836)
Mentor Teachers	64,000	64,000	83,000
State Cost Allocations to Other Public Schools (Type II and V)	(25,416,395)	(27,449,707)	(27,629,177)
Grand Total State Distribution Adjusted	194,164,617	188,243,532	187,619,559
Child Nutrition Appropriation	(303,000)	(303,000)	(303,000)
NET MFP	193,861,617	187,940,532	187,316,559

Revised 2025-2026 General Fund Budget (Continued):

- Total federal revenue is projected at \$5.3 million. This includes Junior Reserve Officer's Training Corps (JROTC) and indirect costs received from the management of federal grant funds. Indirect costs will decrease by 36% with the end of ESSER grant reimbursements.
- Other sources of revenue include sale of surplus items and insurance proceeds and is projected at \$8,000. Per Board approval, the school achievement stipend funding has been transferred from the General Fund Reserve to the General Fund at the conclusion of the stipend funding.

EAST BATON ROUGE PARISH SCHOOL SYSTEM
GENERAL FUND - REVENUE SUMMARY
FISCAL YEAR 2025-2026

Account Number	Account Description	Actual 2024-2025	Proposed Budget 2025-2026	Revised Budget 2025-2026	Change
I. Revenue from Local Sources					
1. Taxation					
a. Ad Valorem Taxes - Gross					
01-1111	(1) Constitutional Tax	\$ 26,752,031	\$ 28,092,963	\$ 27,828,706	\$ (264,257)
01-1112	(2) Renewable Taxes	202,739,702	212,954,174	210,950,982	(2,003,192)
01-1114	(3) Up to 1% Collections by Sheriff	5,745,922	5,000,000	5,868,553	868,553
01-1116	(4) Penalties and Interest on Property Taxes	1,190,696	468,301	1,200,000	731,699
01-1131	b. Sales and Use Taxes - Gross	126,367,133	127,358,343	134,223,289	6,864,946
01-1136	(1) Penalties and Interest on Sales Taxes	632,289	543,361	438,687	(104,674)
2. Tuition					
01-1310	a. From Individuals Extended Day	1,504,065	1,100,000	1,310,000	210,000
01-1320	b. From Other LEA's or Charter Schools	-	-	-	-
3 Transportation Fees					
01-1420	a. From Other LEA's or Charter Schools	467,623	500,000	430,000	(70,000)
01-1390	b. From Other Sources	-	-	-	-
4. Earnings on Investments					
01-1510	a. Interest on Investments	6,526,183	4,500,000	5,000,000	500,000
01-1541	b. Earnings from 16th Section Property	2,462	35,000	1,000	(34,000)
5. Other Revenue from Local Sources					
01-1910	a. Rentals	54,032	50,000	330,000	280,000
01-1920	b. Contributions and Donations	233,626	150,000	1,100,000	950,000
01-1931	c. Sale of Surplus Items/Capital Assets	-	-	-	-
01-1935	d. Judgments	-	-	-	-
01-1940	e. Books and Supplies Sold	-	-	-	-
f. Miscellaneous Revenues					
01-1991	(1) Medicaid (Therapy Service)	5,943,325	4,000,000	3,000,000	(1,000,000)
01-1992	(2) Reimbursement for Substitutes and Printing	113,633	120,000	130,000	10,000
01-1999	(3) Miscellaneous Revenues	284,090	83,500	-	(83,500)
01-1999	(4) Administrative Fee Charters	2,254,630	2,200,000	2,200,000	-
01-1999	(5) Transportation Testing	500	-	-	-
01-1999	(6) Reimbursement for Summer Programs	80,900	80,000	40,000	(40,000)
Total I. Revenues from Local Sources		\$ 380,892,842	\$ 387,235,642	\$ 394,051,217	\$ 6,815,575

EAST BATON ROUGE PARISH SCHOOL SYSTEM
GENERAL FUND - REVENUE SUMMARY
FISCAL YEAR 2025-2026

Account Number	Account Description	Actual 2024-2025	Proposed Budget 2025-2026	Revised Budget 2025-2026	Change
II. Revenue from State Sources					
1. Unrestricted Grants-In-Aid					
01-3110	a. State Public School Fund (MFP)	\$ 191,549,639	\$ 184,545,182	\$ 183,875,659	\$ (669,523)
01-3190	b. CDF Funding	-	\$ 2,243,710	\$ 2,612,320	\$ 368,610
01-3120	c. SCA Funding	-	\$ 1,151,640	\$ 1,131,480	\$ (20,160)
	d. School Lunch Program	-	\$ 303,000	-	\$ (303,000)
2. Restricted Grants-In-Aid					
01-3230	a. PIPs	105,710	60,000	100,000	40,000
01-3290	b. Other Restricted Revenues	13,233,149	-	13,817,099	13,817,099
3. Revenue in Lieu of Taxes					
a. Revenue Sharing					
01-3810	(1) Constitutional Tax	1,642,190	1,200,000	1,648,880	448,880
01-3815	(2) Other Taxes	3,831,777	2,800,000	3,847,387	1,047,387
4. Revenue For/On Behalf of LEA					
01-3910	a. Employer's Contr to Tchr Retirement (PIP)	22,677	15,000	20,000	5,000
Total II. Revenue from State Sources		\$ 210,385,142	\$ 192,318,532	\$ 207,052,825	\$ 14,734,293
III. Revenue from Federal Sources					
1. Restricted/Unrestricted Grants-In-Aid Direct					
From the Federal Government					
01-4330	a. ROTC	\$ 1,249,569	\$ 1,100,000	\$ 1,100,000	-
01-5210	b. Indirect Cost @ 8.9508%	6,537,770	3,500,000	4,200,000	700,000
01-4580	c. FEMA Proceeds	-	-	-	-
Total III. Revenue from Federal Sources		\$ 7,787,339	\$ 4,600,000	\$ 5,300,000	\$ 700,000
IV. Other Sources of Revenue					
1. Other Revenue Sources (Non-Recurring)					
01-5300	a. Transfer In - Fund 29 Capital Projects	-	-	\$ 2,900,000	\$ 2,900,000
01-5300	b. Sale of Surplus Items / Fixed Assets	409,114	15,000	-	\$ (15,000)
01-5220	c. Insurance Proceeds	16,408	15,000	8,000	\$ (7,000)
Total IV. Other Sources of Revenue		\$ 425,522	\$ 30,000	\$ 2,908,000	\$ 2,878,000
TOTAL I-IV. REVENUE		\$ 599,490,845	\$ 584,184,174	\$ 609,312,042	\$ 25,127,868

Area	Description	FY26 Budget	Projected Increase/Decrease	Revised FY26 Budget
Instruction	<p><u>Regular Education/Magnet Programs – Elementary/Middle/Secondary</u> – Salary and benefit variances are mainly a result of various staffing allotment adjustments. The total staffing allotment for regular education increased by ninety-nine positions. The total staffing allotment for magnet education decreased by twenty-five positions.</p> <p>Professional services contracts increased by 190,965 inclusive of the inclusion of BRYC contract for high school student career development.</p>	\$129,983,181	\$1,895,570	\$131,878,751
Instruction	<p><u>Special Education/Gifted Programs – Elementary/Middle/Secondary</u> – Salary and benefit variances are mainly a result of various staffing allotment adjustments. The total staffing allotment for special education decreased by seven positions. The total staffing allotment for gifted education increased by twenty-two positions.</p> <p>Professional services contracts increased by \$150,000 as the District continues to work with the LDOE for efficiencies in the Special Education department.</p>	\$50,855,082	(\$599,510)	\$50,255,572
Instruction	<p><u>Career and Technical Education</u></p> <p>Salary and benefit variances are mainly a result of various staffing allotment adjustments. The total staffing allotment decreased by twenty positions.</p> <p>LDOE has prescribed that Career Development Fund (CDF) be allowed to roll forward to be used in future school years. The district has moved the CDF funds to a separate account to properly track all expenditures in accordance with state policy</p>	\$12,072,879	(\$2,282,739)	\$9,790,140

Area	Description	FY26 Budget	Projected Increase/Decrease	Revised FY26 Budget
Instruction	<p><u>Other Instructional Programs</u> Salary and benefit variances are mainly a result of various staffing allotment adjustments. The total staffing allotment increased by eight positions.</p>	\$12,644,911	(\$1,146,178)	\$11,498,733
Instruction	<p><u>Special Programs</u> Salary and benefit variances are mainly a result of various staffing allotment adjustments. The total staffing allotment decreased by forty-six positions.</p>	\$5,164,905	(\$1,794,006)	\$3,370,899
	Total Instruction	\$210,720,958	(\$3,926,863)	\$206,794,095
Support Service	<p><u>Pupil Support Services</u> Salary and benefit variances are mainly a result of various staffing allotment adjustments. The total staffing allotment for Child Welfare and Attendance decreased by two positions and were funded through Proposition 2. Guidance services increased by four positions. Nursing services increased by five positions. Pupil appraisal increased by thirty-four positions. School transfers and community engagement increased by one position.</p>	\$29,677,853	\$2,323,313	\$32,001,166
Support Service	<p><u>Instructional Staff Services</u> Salary and benefit variances are mainly a result of various staffing allotment adjustments. The total staffing allotment for instructional staff increased by thirteen positions. Curriculum and development increased by eighteen positions. Library services decreased by three positions.</p>	\$15,996,041	\$4,378,390	\$20,374,431

Area	Description	FY26 Budget	Projected Increase/Decrease	Revised FY26 Budget
Support Service	<p><u>General Administration</u> Salary and benefit variances are mainly a result of various staffing allotment adjustments. The total staffing allotment increased by one position.</p>	\$16,442,078	(\$1,170,167)	\$15,271,911
Support Service	<p><u>School Administration</u> Salary and benefit variances are mainly a result of various staffing allotment adjustments and the LDOE staff stipend. The total staffing allotment decreased by six positions.</p>	\$26,747,221	\$1,951,250	\$28,698,471
Support Service	<p><u>Business Services</u> Salary and benefit variances are mainly a result of various staffing allotment adjustments. The total staffing allotment decreased by two positions.</p>	\$4,543,013	(\$43,843)	\$4,499,170
Support Service	<p><u>Facilities (Physical Plant Services) and Security</u> Salary and benefit variances are a result of various staffing allotment adjustments. Facilities has increased by five positions and Security has increased by one position The district has continued to make improvements to the schools; as well as increasing the security of both staff and students. This has included fencing, metal detectors, and additional security officers.</p>	\$60,670,494	\$11,783,397	\$72,453,891
Support Service	<p><u>Student Transportation Services</u> Salary and benefit variances are mainly a result of various staffing allotment adjustments. The total staffing allotment decreased by fifty-one positions. The district has made ongoing improvements to student transportation, including the full outsourcing of the parts warehouse to NAPA and the elimination of select routes resulting from revised start times in the Capitol and Glen Oaks regions.</p>	\$38,195,892	(\$2,512,647)	\$35,683,245

Area	Description	FY26 Budget	Projected Increase/Decrease	Revised FY26 Budget
Support Service	<p>Central Services Salary and benefit variances are mainly a result of various staffing allotment adjustments.</p> <p>The total staffing allotment increased by one position in Public Information Services, four positions in Human Resources, and six positions in Information Technology. The District continues to braid Proposition 1 funds with General Fund resources to maintain balance in Information Technology.</p>	\$9,870,895	\$351,977	\$10,222,872
	Total Support Services	\$202,143,487	\$17,061,670	\$219,205,157
Debt Service	<p>QSCB Bonds and High School Experience Bond The redemption of principal and interest from completion of the Qualified School Construction Bonds from 2009 and 2010 and the first payment for the \$40 million High School Experience Bond</p>	\$3,000,000	\$561,586	\$3,561,586

EAST BATON ROUGE PARISH SCHOOL SYSTEM
GENERAL FUND - EXPENDITURE SUMMARY
FISCAL YEAR 2025-2026

Account Description	Actual 2024-2025	Proposed Budget 2025-2026	Revised Budget 2025-2026	Budget Change				
I. INSTRUCTION								
A Regular Programs - Elementary/Middle/Secondary								
1. Salaries								
a. Kindergarten Teachers	114.0 \$	5,184,275	107.0 \$	4,995,052	118.5 \$	5,330,693	\$	335,641
b. Elementary Teachers (grades 1 thru 8)	1,210.0	56,565,456	1,059.0	48,869,222	1,118.3	51,639,123		2,769,901
c. Secondary Teachers (grades 9 thru 12)	480.0	23,210,647	472.0	23,105,537	479.0	22,742,086		(363,451)
d. Aides	33.0	734,203	58.0	1,133,670	54.0	933,019		(200,651)
e. Substitute Teachers and Aides		186,971		250,000		750,000		500,000
f. Sabbatical Leave		44,887		65,000		-		(65,000)
g. Other Salaries (magnet clerical)		-		-		-		-
h. PIPs		25,074		25,000		16,105		(8,895)
2. Purchased Professional and Technical Services		2,079,209		1,355,000		1,495,965		140,965
3. Repairs and Maintenance Services		-		-		-		-
4. Equipment Rental (magnet)		-		-		-		-
5. Communications (internet)/Postage		2,163		5,000		-		(5,000)
6. Advertising (magnet)		1,089,283		200,000		75,000		(125,000)
6. a. Paid to Other Ed. Service Agencies within State		3,869,070		4,400,000		3,500,000		(900,000)
7. Travel Expense Reimbursement		222,553		250,000		310,750		60,750
8. Instructional Supplies								
a. Materials and Supplies (e.g. rpt. cards)		624,466		1,305,000		1,313,000		8,000
b. Supplies - Technology Related		223,551		175,000		75,000		(100,000)
c. Textbooks		720,280		5,000,000		5,035,000		35,000
9. Equipment		-		-		-		-
10. Dues and Fees (magnet)		10,002		12,000		3,500		(8,500)
11. Miscellaneous		589		-		-		-
12. Employee Benefits								
a. Group Insurance		13,305,126		12,686,773		12,690,559		3,786
b. Medicare		1,186,522		1,115,515		1,082,223		(33,292)
c. Employer's Contribution to								
(1) Louisiana Teachers Retirement		18,071,466		16,350,527		16,441,789		91,262
(2) Louisiana School Employees Retirement		39,045		-		41,910		41,910
(3) Other Retirement		158,703		-		109,307		109,307
d. Unemployment Compensation		164,495		156,707		151,663		(5,044)
e. Workmen's Compensation		1,292,212		1,153,980		1,195,315		41,335
f. Health Benefits (retirees)		6,523,059		7,284,198		6,884,569		(399,629)
g. Sick Leave Severance Pay		137,830		90,000		38,966		(51,034)
h. Vacation Leave Severance Pay		5,383		-		23,209		23,209
Total A. Regular Program Expenditures	1,837.0	135,676,520.0	1,696.0	129,983,181	1,769.8	131,878,751	\$	1,895,570

EAST BATON ROUGE PARISH SCHOOL SYSTEM
GENERAL FUND - EXPENDITURE SUMMARY
FISCAL YEAR 2025-2026

Account Description	Actual 2024-2025	Proposed Budget 2025-2026	Revised Budget 2025-2026	Budget Change
B. Special Education Programs				
1. Special Ed including Summer & Pre-Sch Programs				
a. Salaries				
(1) Teachers	267.0	200.0	257.0	2,496,788
(2) Support Classroom Teacher	89	162	100	(2,887,038)
(3) Paraprofessional Training Unit Teacher	-	-	-	-
(4) Adaptive Physical Education Teacher	28	26	27	32,315
(5) Work Study Coordinator/Job Coach	-	-	-	-
(6) Pre-School Classroom Teacher	15	25	22	(754,987)
(7) Aides	398.0	386.0	386.0	(93,957)
(8) Substitute Teachers and Aides	-	20,000	-	(20,000)
(9) Sabbatical Leave	-	-	-	-
(10) PIPs	-	14,316	17,386	4,886
b. Purchased Professional and Technical Services	-	-	150,000	150,000
c. Travel Expense Reimbursement	-	31,488	30,000	(5,000)
2. Gifted and Talented Programs				
a. Salaries				
(1) Teachers	148.0	119.0	143.0	931,498
(2) Aides	1.0	3.0	1.0	(37,454)
(3) Substitute Teachers and Aides	-	-	-	-
(4) Sabbatical Leave	-	-	-	-
(5) PIPs	-	2,103	1,997	197
b. Purchased Professional and Technical Services	-	462	2,000	-
c. Travel Expense Reimbursement	-	1,788	6,700	(3,300)
d. Instructional Supplies				
(1) Materials and Supplies	46,237	30,000	20,000	(10,000)
(2) Supplies - Technology Related	4,929	5,000	10,000	5,000
e. Equipment	-	-	-	-
f. Miscellaneous Expenditures	-	-	-	-
3. Employee Benefits				
a. Group Insurance	5,323,459	5,318,954	5,269,383	(49,571)
b. Medicare	476,329	491,742	455,638	(36,104)
c. Employer's Contribution to				
(1) Louisiana Teachers Retirement	7,265,492	7,030,331	6,774,885	(255,446)
(2) School Employees Retirement	53,953	-	54,968	54,968
(3) Other Retirement	28,488	-	37,774	37,774
d. Unemployment Compensation	66,404	67,826	63,992	(3,834)
e. Workmen's Compensation	521,853	508,699	503,912	(4,787)
f. Health Benefits (retirees)	3,040,242	3,394,989	3,208,731	(186,258)
g. Sick Leave Severance Pay	113,195	33,000	63,600	30,600
Total B. Special Education Expenditures	149.0	51,830,365	936.0	(599,510)
			50,255,572	\$

EAST BATON ROUGE PARISH SCHOOL SYSTEM
GENERAL FUND - EXPENDITURE SUMMARY
FISCAL YEAR 2025-2026

Account Description	Actual 2024-2025	Proposed Budget 2025-2026	Revised Budget 2025-2026	Budget Change
C. Career and Technical Education				
1. Salaries				
a. Agriculture Teachers	6.0 \$ 461,570	6.0 \$ 434,056	5.0 \$ 478,075	\$ 44,019
b. Home Economics	9.0 402,704	239,620	6.0 283,558	43,938
c. Technology and Industry Teachers	15.0 803,253	1,073,196	11.0 572,789	(500,407)
d. Business Teachers	49.0 2,377,634	4,685,477	49.0 2,240,987	(2,444,490)
e. Health Science Teachers	4 219,868	285,775	4.0 240,925	
f. Other Vocational Tchrs (e.g. ext empl)	38.0 2,240,769	531,443	49.0 2,653,876	2,122,433
g. Substitute Vocational Teachers	-	-	-	-
g. Interns	-	-	-	-
h. Sabbatical Leave	-	-	-	-
i. PIPs	-	-	-	-
2. Purchased Professional and Technical Services.	12,451	35,000	7,780	(27,220)
3. Repairs and Maintenance Services	-	-	-	-
3. Travel Expense Reimbursement	24,936	10,000	35,894	25,894
4. Instructional Supplies				
a. Materials and Supplies	333,657	785,000	365,000	(420,000)
b. Supplies - Technology Related	183,924	500,000	100,000	(400,000)
c. Textbooks/Workbooks	11,959	25,000	20,000	(5,000)
5. Equipment	-	-	-	-
6. Organizational Dues				
8. Employee Benefits				
a. Group Insurance	990,188	1,260,397	930,654	(329,743)
b. Medicare	86,460	101,006	89,286	(11,720)
c. Employer's Contribution to				
(1) Louisiana Teachers Retirement	1,292,807	1,503,747	1,183,512	(320,235)
(2) Louisiana School Employees Retire.				
d. Unemployment Compensation	12,532	-	12,697	12,697
e. Workmen's Compensation	11,877	14,499	12,300	(2,199)
f. Health Benefits (retirees)	93,686	108,743	96,850	(11,893)
g. Sick Leave Severance Pay	427,534	477,420	451,227	(26,193)
h. Annual Leave Severance Pay	38,794	2,500	14,730	12,230
Total C. Career and Technical Expenditures	121.0 10,026,603.0	144.0 \$ 12,072,879	124.0 \$ 9,790,140	(2,282,739)

EAST BATON ROUGE PARISH SCHOOL SYSTEM
GENERAL FUND - EXPENDITURE SUMMARY
FISCAL YEAR 2025-2026

Account Description	Actual 2024-2025	Proposed Budget 2025-2026	Revised Budget 2025-2026	Budget Change
D. Other Instructional Programs				
1. Other Programs (e.g. TOR moderators, alternative-discipline, ROTC, band, athletics, summer school, and extended day programs)				
a. Salaries				
(1) Teachers/Coach's Supplement	27.0 \$	6,659,523	6,473,238 \$	(186,285)
(2) Aides	-	-	85,671	85,671
(3) Substitute & Part-time Teachers	-	2,540,000	2,540,000	-
(4) PIPs	1,468,275	-	-	-
b. Purchased Professional and Technical Services	1,377	-	-	-
c. Repairs and Maintenance Services	534,876	245,000	134,000	(111,000)
d. Travel Expense Reimbursement	19,591	60,000	30,000	(30,000)
e. Instructional Supplies	17,786	10,000	10,000	-
(1) Materials and Supplies	424,718	425,500	345,500	(80,000)
(2) Supplies - Technology Related	-	-	-	-
f. Equipment	-	-	-	-
2. Employee Benefits				
a. Group Insurance	173,327	183,492	88,753	(94,739)
b. Medicare	115,094	133,393	88,440	(44,953)
c. Employer's Contribution to				
(1) Louisiana Teachers Retirement	1,704,781	1,922,172	1,290,435	(631,737)
(2) School Employees Retirement	8,470	-	5,906	5,906
(3) Other Retirement	3,474	-	6,032	6,032
d. Unemployment Compensation	15,905	18,399	12,261	(6,138)
e. Workmen's Compensation	122,117	137,993	94,926	(43,067)
f. Health Benefits (retirees)	277,106	309,439	292,463	(16,976)
g- Sick Leave Severance Pay	29,735	-	1,108	1,108
h. Annual Leave Severance Pay	12,804	-	-	-
Total D. Other Instructional Program Expenditures	27.0 \$	11,663,180.0	31.0 \$	11,498,733 \$
			36.3 \$	(1,146,178)

EAST BATON ROUGE PARISH SCHOOL SYSTEM
GENERAL FUND - EXPENDITURE SUMMARY
FISCAL YEAR 2025-2026

Account Description	Actual 2024-2025	Proposed Budget 2025-2026	Revised Budget 2025-2026	Budget Change
E. Special Programs				
1. Bilingual Education Programs				
a. Salaries				
(1) Teachers	45.0 \$	2,559,878	2,127,176 \$	(432,702)
(2) Aides	37.0 \$	592,067	-	(592,067)
(3) Substitute Teachers and Aides				
(4) Other Instructional Salaries	4.0	220,749	205,953	(14,796)
(5) Director	1	104,774	-	(104,774)
(6) Clerical	1	40,535	-	(40,535)
(7) PIPs	-	-	696	696
b. Travel Expense Reimbursement		8,750	1,000	(7,750)
c. Purchased Professional and Technical Services		3,500	2,520	(980)
(1) Materials and Supplies		27,088	40,000	13,000
(2) Textbooks/Workbooks				
d. Equipment				
e. Miscellaneous Expenditures				
2. Pre-School Programs				
a. (e.g. Headstart, Early Childhood, etc.)				
(1) Teachers				
3. Employee Benefits				
a. Group Insurance		353,034	391,437	(38,403)
b. Medicare		32,241	28,624	(3,617)
c. Employer's Contribution to				
(1) Louisiana Teachers Retirement		492,278	489,766	(2,512)
(2) Louisiana School Employees Retire.		14,227	1,592	(12,635)
(3) Other Retirement				
d. Unemployment Compensation		4,577	4,370	(207)
e. Workmen's Compensation		36,075	34,987	(1,088)
f. Health Benefits (retirees)		23,752	25,068	(1,316)
g. Sick Leave Severance Pay		25,012	17,710	(7,302)
Total E. Special Program Expenditures	45.0	3,423,426.0	3,370,899 \$	(52,527.0)
TOTAL I.A-E Instruction	2,179.0	212,620,094.0	206,794,095 \$	(5,826,000.0)

EAST BATON ROUGE PARISH SCHOOL SYSTEM
GENERAL FUND - EXPENDITURE SUMMARY
FISCAL YEAR 2025-2026

Account Description	Actual 2024-2025	Proposed Budget 2025-2026	Revised Budget 2025-2026	Budget Change
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II. SUPPORT SERVICES PROGRAMS

A. Pupil Support Services

1. Attendance and Social Work Services

a. Salaries				
(1) Director	1.0 \$ 221,930	- \$	- \$	-
(2) Supervisor	-	2.0	44,514	(133,267)
(3) Clerical/Secretarial	-	-	8,894	8,894
(4) PIPs	-	-	-	-
b. Travel Expense Reimbursement	13,350	16,000	22,000	6,000
c. Miscellaneous Purchased Services	-	-	-	-
d. Materials and Supplies	3,448	2,500	4,000	1,500
e. Supplies - Technology Related	-	2,500	750	(1,750)
f. Equipment	-	-	-	-
g. Miscellaneous Expenditures	-	2,500	2,500	-

2. Guidance Services

a. Salaries				
(1) Supervisor	5.0 578,441	5	663,739	281,526
(2) Counselor	174.0 9,552,453	110.0	5,908,240	(162,661)
(3) Clerical/Secretarial	6.0 169,242	1	114,575	68,245
(4) Sabbatical	-	-	-	-
(5) PIPs	5,984	3,000	4,637	1,637
b. Purchased Professional and Technical Services	-	-	-	-
c. Travel Expense Reimbursement	5,532	5,000	2,215	(2,785)
d. Materials and Supplies	10,446	7,000	5,000	(2,000)
f. Supplies - Technology Related	4,160	3,500	-	(3,500)
g. Equipment	-	-	-	-

EAST BATON ROUGE PARISH SCHOOL SYSTEM
GENERAL FUND - EXPENDITURE SUMMARY
FISCAL YEAR 2025-2026

<i>Account Description</i>	<i>Actual 2024-2025</i>	<i>Proposed Budget 2025-2026</i>	<i>Revised Budget 2025-2026</i>	<i>Budget Change</i>
3. Health Services				
a. Salaries				
(1) Supervisor	-	-	-	-
(2) Physicians	-	-	-	-
(3) Dental Hygienists	29.0	1,281,693	1,457,685	175,992
(4) Nurses	-	347,247	-	(347,247)
(5) Clerical/Secretarial	-	-	-	-
(6) Other	-	-	-	-
b. Purchased Professional and Technical Services				
c. Travel Expense Reimbursement	34,445	36,000	34,000	(2,000)
d. Materials and Supplies	5,389	8,000	8,000	-
e. Materials and Supplies Tech Related	1,910	23,500	15,000	(8,500)
f. Miscellaneous Expenditures	1,754	2,000	-	(2,000)
g. Pupil Assessment & Appraisal Services	-	-	-	-
a. Salaries				
(1) Supervisors	4.0	185,451	451,141	137,141
(2) Assessment Teachers & PBIS Interventionist	-	-	643,340	643,340
(3) Psychologists	6.0	622,466	597,322	231,090
(4) Educational Diagnostians	17.0	1,112,413	941,164	(140,304)
(5) Speech Pathology/Therapy	65.0	3,714,888	3,558,391	623,162
(6) Part-Time Occupational Therapist	-	-	-	-
(7) Part-Time Physical Therapist	-	-	-	-
(8) Aide - Child Specific	85.0	1,752,213	1,975,255	516,726
(9) Social Workers	44.0	2,635,842	2,082,621	(385,119)
(10) Clerical/Secretarial	1.0	11,204	92,519	45,218
(11) PIPs	-	7,154	5,333	(1,167)
b. Sabbatical				
c. Purchased Professional and Technical Services				
d. Travel Expense Reimbursement	3,842,936	4,000,000	4,200,000	200,000
e. Materials and Supplies	31,204	28,000	28,000	-
f. Supplies - Technology Related	10,376	16,000	16,000	-
g. Equipment	5,938	4,500	4,500	-
h. Miscellaneous Expenditures	-	-	-	-

EAST BATON ROUGE PARISH SCHOOL SYSTEM
GENERAL FUND - EXPENDITURE SUMMARY
FISCAL YEAR 2025-2026

Account Description	Actual 2024-2025	Proposed Budget 2025-2026	Revised Budget 2025-2026	Budget Change
5. Hearings, Suspensions and Expulsions (e.g. Drug Free Sch. & Communities Act)				
a. Salaries				
(1) Supervisor	-	-	-	-
(2) Clerical/Secretarial	1.0	34,542	34,853	(34,853)
(3) PIPs	-	-	-	-
b. Purchased Professional and Technical Services				
c. Travel Expense Reimbursement	-	-	-	-
d. Materials and Supplies	-	-	-	-
e. Supplies - Technology Related	-	-	-	-
f. Equipment	-	-	-	-
6. School Transfers & Special Support (e.g. Drug Free Sch. & Communities Act)				
a. Salaries				
(1) Supervisor	-	91,581	109,317	118,050
(2) Clerical/Secretarial	-	233,208	-	-
(3) Community/Parent Liaison	-	90,591	254,442	459,575
(4) PIPs	-	-	-	-
b. Purchased Professional and Technical Services				
c. Travel Expense Reimbursement		4,054	2,500	48,000
d. Materials and Supplies		15,804	8,000	(500)
e. Supplies - Technology Related		6,584	2,500	500
7. Employee Benefits				
a. Group Insurance		3,122,662	2,607,562	2,589,038
b. Social Security		306,072	242,253	256,995
b. Medicare				
c. Employer's Contribution to				
(1) Louisiana Teachers Retirement		4,598,455	3,464,397	3,731,370
(2) Louisiana School Employees Retire.				266,973
(3) Other Retirement		91,492	-	121,370
(4) School Employees' Retirement		-	-	-
d. Unemployment Compensation		42,631	33,429	36,360
e. Workmen's Compensation		333,813	250,710	286,382
f. Health Benefits (retirees)		1,349,899	1,489,727	1,424,712
g. Sick Leave Severance Pay		66,848	25,000	24,979
h. Annual Leave Severance Pay		31,555	10,000	(10,000)
Total A. Pupil Support Services	438.0	36,388,830.0	359.0	29,677,853
			387.3	\$ 32,001,166
				\$ 2,323,313

EAST BATON ROUGE PARISH SCHOOL SYSTEM
GENERAL FUND - EXPENDITURE SUMMARY
FISCAL YEAR 2025-2026

Account Description	Actual 2024-2025	Proposed Budget 2025-2026	Revised Budget 2025-2026	Budget Change
B. Instructional Staff Services				
1. Administration - Salaries of Directors, Supervisors, & Coordinators, etc. - Parishwide				
a. Regular Programs - Elem & Secondary	26.0 \$ 3,095,703	26.0 \$ 2,400,777	36.0 \$ 5,655,352	\$ 3,254,575
b. Special Education Programs:				
(1) Special Education	-	-	1.0	-
(2) Gifted and Talented Programs	2.0 188,401	2.0 183,573	-	(183,573)
c. Special Programs	7.0 608,208	7.0 624,929	9.0	(624,929)
d. Vocational Programs	10.0 169,719	8.0 671,654	6.0 274,915	(396,739)
e. Adult/Continuing Education Programs				
f. Other Educational Programs				
g. PIPs	2,808	-	2,597	2,597
2. Administration - Clerical/Secretarial Salaries				
a. Regular Programs - Elem & Secondary	2.0 462,537	3.0 133,354	6.0 567,741	434,387
b. Special Education Programs:				
(1) Special Education	2.0 -	40,000	-	(40,000)
(2) Gifted and Talented Programs	1.0 -	85,816	2.0	(85,816)
c. Special Programs	1.0 -	82,944	4.0	(82,944)
d. Vocational Programs	4.0 -	19,594	-	(19,594)
3. Stipend Pay				
4. a. Travel Expense Reimbursement	31,249	26,250	37,588	11,338
b. Materials and Supplies	21,371	14,000	14,000	-
c. Supplies - Technology Related	2,797	7,000	7,000	-
d. Technology Related Software	-	-	-	-
5. Instruction & Curriculum Development Svcs				
a. Salaries				
(1) Instructional Director		1 103,884		
(2) Instructional Coaches and Specialists	40.0 2,375,523	41.0 2,772,343	60.0 3,464,785	692,442
(3) Clerical/Secretarial	-	-	-	-
(4) PIPs	2,090	1,900	-	(1,900)
b. Purchased Professional and Technical Services	960,315	310,000	275,000	(35,000)
c. Travel Expense Reimbursement	619	3,750	1,700	(2,050)
d. Materials and Supplies	16,560	18,000	65,000	47,000
e. Supplies - Technology Related	-	-	-	-
f. Equipment	-	-	-	-
g. Substitute Teachers				
6. Instructional Staff Training Services				
a. Substitute Teachers	-	10,000	15,000	5,000
b. Stipend Pay	120,449	85,275	85,000	(275)
c. Purchased Educational Services	-	-	-	-
d. Conferences	48,700	40,000	40,000	-
e. Equipment				
f. Materials and Supplies	3,392	10,000	2,000	(8,000)
g. Supplies - Technology Related	-	10,000	2,000	(8,000)
h. Technology Related Software	-	-	-	-

EAST BATON ROUGE PARISH SCHOOL SYSTEM
GENERAL FUND - EXPENDITURE SUMMARY
FISCAL YEAR 2025-2026

Account Description	Actual 2024-2025	Proposed Budget 2025-2026	Revised Budget 2025-2026	Budget Change
7. School Library Services				
a. Salaries				
(1) Supervisor - Parishwide	1.0	85,258	1.0	88,656
(2) Head Librarian/Librarian - Sch. Site	63.0	3,169,654	59.0	3,312,921
(3) Library Aide	-	-	-	-
(4) PIPs	-	3,305	-	3,346
b. Travel Expense Reimbursement				
Materials and Supplies		1,896		2,000
c. Materials and Supplies		15,995		16,000
d. Supplies - Technology Related		5,000		4,000
e. Books and Periodicals		430,089		450,000
f. Equipment		-		-
g. Contract Services		80,270		34,800
8. Other Educational Media/Technology Services				
a. Salaries				
(1) Secretarial/Clerical	-	-	-	-
(2) Educational Television Svcs Personnel	-	-	-	-
(3) Computer-Assisted Instr Svc Person	-	-	-	-
(4) Other	-	-	-	-
(5) PIPs	-	-	-	-
b. Purchased Educational Services				
c. Travel Expense Reimbursement				
d. Materials and Supplies				
e. Equipment				
f. Miscellaneous Expenditures		84,080		-
9. Sabbatical Leave				
10. Employee Benefits				
a. Group Insurance		1,419,323		1,877,496
b. Social Security		142,098		189,358
c. Medicare				
d. Employer's Contribution to				
(1) Louisiana Teachers Retirement		2,114,613		2,763,090
(2) Louisiana School Employees Retire.		-		-
(3) Other Retirement		37,151		38,885
e. Tuition Reimbursement				
f. Unemployment Compensation		19,492		25,736
g. Workmen's Compensation		154,325		204,078
h. Health Benefits (retirees)		502,749		534,826
i. Sick Leave Severance Pay		40,621		83,861
j. Vacation Leave Severance Pay		149,060		235,700
Total B. Instructional Staff Services	159.0	16,505,420.0	184.0	20,374,431
				\$ 4,378,390

EAST BATON ROUGE PARISH SCHOOL SYSTEM
GENERAL FUND - EXPENDITURE SUMMARY
FISCAL YEAR 2025-2026

<i>Account Description</i>		<i>Actual 2024-2025</i>		<i>Proposed Budget 2025-2026</i>		<i>Revised Budget 2025-2026</i>		<i>Budget Change</i>
C. General Administration								
1. Board of Education Services								
a. Salaries								
	(1) Board Members	9.0 \$	87,900	9.0 \$	91,800	9.0 \$	91,800	\$ -
	(2) Board Clerical/Secretarial	1.0	68,468	1.0	66,132	1.0	-	(66,132)
b. Legal Services								
	(1) Salaries	3.0	270,607	3	373,456	4.0	761,152	387,696
	(2) Contracts		1,090,812		1,200,000		1,200,000	-
c. Purchased Professional & Technical Services								
	d. Audit Services		520,931		624,000		577,450	(46,550)
	e. Communications (video circuit Board Meetings)		110,458		150,000		121,000	(29,000)
	f. Advertising		13,172		15,000		25,000	10,000
	g. Insurance (other than emp. benefits)		9,225		8,500		5,000	
	(1) Liability		2,761,628		2,800,000		900,000	(1,900,000)
	(2) Errors and Omissions		47,500		47,500		47,500	-
	(3) Faithful Performance		27,000		27,000		27,000	-
h. Travel								
	(1) Travel Expense Reimbursement		25,356		59,500		33,250	(26,250)
i. Materials and Supplies								
	j. Supplies - Technology Related		51,233		40,000		48,500	8,500
	k. Equipment		345		7,500		-	(7,500)
	l. Dues and Fees		-		-		-	-
	m. Miscellaneous Expenditures		39,333		40,000		45,500	5,500
	n. Election Fees		(43)		-		-	-
	o. Election Fees		293,912		-		600	600
2. Tax Assessment and Collection Services								
a. Property Taxes								
	(1) Sheriff Fees		-		-		-	-
	(2) Pension Fund		6,394,867		6,718,091		6,662,487	(55,604)
b. Sales and Use Taxes								
	(1) Sales Tax Collection Fees		1,073,265		1,218,915		1,211,958	(6,957)

EAST BATON ROUGE PARISH SCHOOL SYSTEM
GENERAL FUND - EXPENDITURE SUMMARY
FISCAL YEAR 2025-2026

Account Description	Actual 2024-2025	Proposed Budget 2025-2026	Revised Budget 2025-2026	Budget Change
4. Office of the Superintendent				
a. Salaries				
(1) Superintendent	1.0	342,132	1.0	335,870
(2) Clerical/Secretarial	1.0	79,604	1.0	85,153
b. Purchased Profes. Technical Services				
c. Repairs and Maintenance Services				
d. Rental of Equipment and Vehicles				
e. Travel				
(1) Superintendent's Mileage/Technology Allowance		23,939		24,000
(2) Travel Expense Reimbursement		11,231		25,000
f. Materials and Supplies		20,909		10,000
g. Supplies - Technology Related		-		-
h. Equipment		-		-
i. Miscellaneous Expenditures		7,137		2,000
5. Office of the Assistant Superintendent				
a. Salaries				
(1) Deputy/Associate Superintendent	6.0	769,101	7.0	1,114,354
(2) Clerical/Secretarial	7.0	337,623	7.0	400,038
b. Purchased Professional and Technical Services		72,112		189,500
c. Repairs and Maintenance Services				
d. Travel				
(1) Mileage Allowance		20,361		14,467
(2) Travel Expense Reimbursement		7,683		12,000
e. Materials and Supplies		2,408		2,500
f. Supplies - Technology Related				
g. Equipment				
h. PIPs				
6. Employee Benefits				
a. Group Insurance		237,148		414,274
b. Medicare		27,668		37,345
c. Employer's Contribution to				
(1) Louisiana Teachers Retirement		394,270		469,813
(2) Other Retirement		1,143		1,985
d. Unemployment Compensation		3,789		4,754
e. Workmen's Compensation		29,690		37,571
f. Health Benefits (retirees)		126,677		137,482
g. Sick Leave Severance Pay		7,447		71,580
h. Vacation Leave Severance Pay		-		124,028
i. PIPs				
Total C. General Administration	28.0	15,408,041.0	29.0	16,442,078
			31.0	15,271,911
				\$ (1,170,167)

EAST BATON ROUGE PARISH SCHOOL SYSTEM
GENERAL FUND - EXPENDITURE SUMMARY
FISCAL YEAR 2025-2026

<i>Account Description</i>	<i>Actual 2024-2025</i>	<i>Proposed Budget 2025-2026</i>	<i>Revised Budget 2025-2026</i>	<i>Budget Change</i>
D. School Administration				
1. Salaries				
a. Principals	73.0 \$	7,134,702	67.0 \$	6,364,866
b. Assistant Principals	101.0	7,914,888	85.0	6,451,580
c. Clerical/Secretarial	180.3	5,561,063	176.0	5,233,566
d. Sabbatical Leave	-	-	-	-
e. PIPs	3,191	3,000	-	(3,000)
2. Travel Expense Reimbursement	4,794	5,000	2,500	(2,500)
3. Contract Services	-	-	49,999	49,999
4. Supplies - Technology Related	-	-	-	-
5. Dues and Fees (Southern Association, etc.)	95,882	104,000	98,800	(5,200)
6. Employee Benefits				
a. Group Insurance	2,773,062	2,746,130	2,821,465	75,335
b. Medicare	283,762	261,725	268,903	7,178
c. Employer's Contribution to				
(1) Louisiana Teachers Retirement	4,259,469	3,744,037	3,881,629	137,592
(2) Louisiana School Employees Retirement	56,432	-	62,255	62,255
(3) Other Retirement	26,164	-	50	50
d. Unemployment Compensation	39,284	36,100	37,322	1,222
e. Workmen's Compensation	309,135	270,750	294,991	24,241
f. Health Benefits (retirees)	1,322,189	1,476,467	1,434,976	(41,491)
g. Sick Leave Severance Pay	55,283	25,000	37,269	12,269
h. Vacation Leave Severance Pay	122,219	25,000	33,618	8,618
Total D. School Administration	354.3	29,961,519.0	328.0	26,747,221
			344.0	\$ 28,698,471
				\$ 1,951,250

EAST BATON ROUGE PARISH SCHOOL SYSTEM
GENERAL FUND - EXPENDITURE SUMMARY
FISCAL YEAR 2025-2026

Account Description	Actual 2024-2025		Proposed Budget 2025-2026		Revised Budget 2025-2026		Budget Change
E. Business Services							
1. Fiscal Services (Internal Auditing, Budgeting Payroll, Financial & Property Accounting, etc.)							
a. Salaries							
(1) Business Officials	2.0	\$ 251,794	2.0	\$ 239,664	2.0	\$ 239,664	\$ -
(2) Accountant/Auditor	10.0	676,451	10.0	688,475	10.0	636,774	(51,701)
(3) Clerical/Secretarial	19.0	925,136	23.0	1,002,365	21.0	1,058,121	55,756
(4) Risk Management	3.0	185,995	3.0	172,289	3.0	237,279	64,990
b. Professional/Technical Services							
c. Technical Services		-		27,000		-	(26,750)
d. Postage		-		-		-	-
e. Travel Expense Reimbursement		22,538		15,500		17,835	2,335
f. Materials and Supplies		53,313		41,500		35,364	(6,136)
g. Supplies - Technology Related		6,139		5,000		1,550	(3,450)
h. Equipment		-		-		-	-
i. Technology - Related Software		-		-		-	-
j. Miscellaneous Expenditures		6,029		5,000		6,550	1,550
2. Purchasing Services							
a. Salaries							
(1) Purchasing Agent	1.0	89,305	1.0	88,000	1.0	94,026	6,026
(2) Other Staff	2.0	119,729	2.0	117,609	2.0	92,514	(25,095)
(3) Clerical/Secretarial	2.0	82,964	2.0	77,327	2.0	84,019	6,692
b. Professional/Technical Services							
c. Rental of Equipment and Vehicles		-		12,000		9,000	(3,000)
d. Postage		5,494		10,000		2,100	(7,900)
e. Advertising		36,023		50,000		30,000	(20,000)
f. Travel Expense Reimbursement		1,945		2,500		1,000	(1,500)
g. Materials and Supplies		4,441		4,000		2,800	(1,200)
h. Supplies - Technology Related		23,132		37,000		32,500	(4,500)
i. Equipment		161		1,000		500	(500)
		-		-		-	-

EAST BATON ROUGE PARISH SCHOOL SYSTEM
GENERAL FUND - EXPENDITURE SUMMARY
FISCAL YEAR 2025-2026

Account Description		Actual 2024-2025		Proposed Budget 2025-2026		Revised Budget 2025-2026		Budget Change
3.	Printing, Publishing and Duplicating Services							
a.	Salaries							
	(1) Supervisor	1.0	74,168	1.0	73,029	1.0	77,917	4,888
	(2) Support/Operators	4.0	188,254	4.0	187,584	4.0	219,383	31,799
b.	Repairs and Maintenance Services							
	(1) Rental of Equipment and Vehicles		99,230		115,000		75,000	(40,000)
	(2) Printing and Binding		53,093		100,000		55,000	5,000
c.	Travel Expense Reimbursement		(248)		2,000		2,100	100
d.	Materials and Supplies		90,223		75,000		85,000	10,000
e.	Supplies - Technology Related		5,385		30,000		40,000	10,000
f.	Equipment		222,378		50,000		-	(50,000)
g.	Miscellaneous Expenditures		-		-		-	-
h.	Employee Benefits							
	a. Group Insurance		357,576		418,964		402,681	(16,283)
	b. Medicare		35,656		37,372		37,536	164
	c. Employer's Contribution to							
	(1) Louisiana Teachers Retirement		533,825		551,266		553,920	2,654
	(2) Louisiana School Employees Retire.		-		-		-	-
	(3) Other Retirement		26,838		-		21,927	21,927
i.	Unemployment Compensation		4,967		5,292		5,227	(65)
j.	Workmen's Compensation		38,902		39,695		41,116	1,421
k.	Health Benefits (retirees)		170,223		190,082		184,742	(5,340)
l.	Sick Leave Severance Pay		17,943		20,000		6,272	(13,728)
m.	Vacation Leave Severance Pay		-		1,500		9,503	8,003
n.	PIPs		-		-		-	-
Total E. Business Services		44.0	4,430,748.0	48.0	4,543,013	46.0	4,499,170	(43,843)

EAST BATON ROUGE PARISH SCHOOL SYSTEM
GENERAL FUND - EXPENDITURE SUMMARY
FISCAL YEAR 2025-2026

Account Description		Actual 2024-2025		Proposed Budget 2025-2026		Revised Budget 2025-2026		Budget Change
F. Operation and Maintenance of Plant Services/Security								
1. Salaries								
a. Director	3.0	582,952.0	3.0	119,832	4.0	447,119	\$	327,287
b. Managers	-	-	3.0	430,104	7.0	188,632		(241,472)
c. Clerical/Secretarial	-	53,997	2.0	101,200	3.0	97,731		(3,469)
d. Custodians	-	-	-	-	-	-		-
e. Skilled Craftsmen	-	-	-	-	-	-		-
f. Mechanics (exc. Sch. Trans/Food Serv)	-	-	-	-	-	-		-
g. Security Guards & Part-time Deputies	-	3,067,300	-	3,430,000	-	4,197,892		767,892
h. Other Salaries	-	-	-	-	-	-		-
2. Purchased Professional and Technical Services								
a. Professional/Technical Services		9,328,798		1,900,000		3,260,000		1,360,000
b. Facilities Management-Aramark		12,023,204		25,000,000		26,800,000		1,800,000
3. Rental of Equipment and Vehicles								
4. Travel Expense Reimbursement		7,626		10,000		1,300		(8,700)
5. Miscellaneous Purchased Services		689		30,000		40,000		10,000
6. Materials and Supplies		660,646		17,500		572,000		554,500
7. Supplies - Technology Related		159,573		263,500		273,200		9,700
8. Hardware - Technology Related		-		-		-		-
9. Gasoline		17,584		20,000		15,000		(5,000)
10. Equipment		245,295		100,000		276,100		176,100
11. Miscellaneous Expenditures		-		-		50,000		50,000
12. Operating Buildings								
a. Building Rental/Lease		(1,378)		-		3,500		3,500
b. Water/Sewage		1,467,288		1,350,000		1,250,000		(100,000)
c. Disposal Services		947,568		950,000		950,000		-
d. Repairs and Maintenance Services		7,759,515		7,650,000		15,025,000		7,375,000
e. Property Insurance		3,700,000		3,400,000		2,800,000		(600,000)
f. Telecommunications		901,327		950,000		900,000		(50,000)
g. Natural Gas		1,098,922		950,000		1,100,000		150,000
h. Electricity		12,397,921		12,500,000		11,000,000		(1,500,000)
13. Care and Upkeep of Grounds								
a. Lawn Care		-		-		-		-
14. Care and Upkeep of Equipment								
a. Repairs and Maintenance Services		847,771		1,000,000		2,750,000		1,750,000
15. Vehicle Operations and Maintenance								
a. Repairs and Maintenance Services		-		-		1,500		1,500
b. Insurance		50,000		50,000		-		(50,000)

EAST BATON ROUGE PARISH SCHOOL SYSTEM
GENERAL FUND - EXPENDITURE SUMMARY
FISCAL YEAR 2025-2026

Account Description	Actual 2024-2025	Proposed Budget 2025-2026	Revised Budget 2025-2026	Budget Change
16. Employee Benefits				
a. Group Insurance	74,430		69,504	(17,644)
b. Medicare	49,886		71,284	12,108
c. Employer's Contribution to				
(1) Louisiana Teachers Retirement	119,224		149,108	12,695
(2) Louisiana School Employees Retire.	20,833		-	-
(3) Other Retirement	36,309	44,720	55,022	10,302
d. Unemployment Compensation	6,842	8,162	9,823	1,661
e. Workmen's Compensation	51,749	61,217	71,275	10,058
f. Health Benefits (retirees)	23,752	26,522	19,333	(7,189)
g. Sick Leave Severance Pay	-	25,000	9,568	(15,432)
h. Vacation Leave Severance Pay	-	-	-	-
i. PIPs	-	-	-	-
Total F. Operation and Maintenance of Plant Services	3.0 55,699,623.0	8.0 \$ 60,670,494	14.0 \$ 72,453,891	\$ 11,783,397

EAST BATON ROUGE PARISH SCHOOL SYSTEM
GENERAL FUND - EXPENDITURE SUMMARY
FISCAL YEAR 2025-2026

Account Description	Actual 2024-2025		Proposed Budget 2025-2026		Revised Budget 2025-2026		Budget Change
G. Student Transportation Services							
1. Supervision of Student Transportation							
a. Salaries							
(1) Supervisor	13.0	\$ 915,666	14.0	\$	15.0	\$	581,432
(2) Clerical/Secretarial	11.0	401,933	11.0		13.0		(374,939)
b. PIPs							
c. Purchased Professional and Technical Services		134,115				130,000	70,000
d. Repairs and Maintenance Services		-				-	-
e. Travel Reimbursement Expenses		1,290		3,000		5,500	2,500
f. Materials and Supplies		145,138		75,000		125,000	50,000
g. Supplies - Technology Related		159,902		-		-	-
h. Equipment		-		-		-	-
i. Technology Related Software		361,901		1,081,000		1,079,500	(1,500)
j. Miscellaneous Expenditures		-		-		-	-
2. Regular Transportation Services							
a. Salaries							
(1) Bus Driver	373.0	9,333,953	385.0	7,683,133	343.0	8,378,418	695,285
(2) Mechanic	20.0	789,793	20.0	730,798	17.0	595,127	(135,671)
(3) Substitutes		-		-		-	-
b. Repairs and Maintenance Services		2,225,282		3,200,000		2,200,000	(1,000,000)
c. Rental of Vehicles		2,633,628		3,800,000		5,084,737	1,284,737
d. Payments in Lieu of Transportation		-		-		-	-
e. Fleet Insurance		285,000		285,000		-	(285,000)
f. Materials and Supplies		3,034,764		3,250,000		2,087,971	(1,162,029)
g. Gasoline/Diesel		1,849,132		2,480,000		2,164,000	(316,000)
h. Equipment		95,902		-		228,000	228,000
i. Miscellaneous Expenditures		7,080		200,000		3,000	(197,000)

EAST BATON ROUGE PARISH SCHOOL SYSTEM
GENERAL FUND - EXPENDITURE SUMMARY
FISCAL YEAR 2025-2026

<i>Account Description</i>	<i>Actual 2024-2025</i>	<i>Proposed Budget 2025-2026</i>	<i>Revised Budget 2025-2026</i>	<i>Budget Change</i>
3. Special Education Transportation Services				
a. Salaries				
(1) Bus Aide	82.0	1,334,080	1,729,271	395,191
(2) Bus Driver	52.0	1,581,931	1,165,926	(416,005)
(3) Substitutes	-	-	-	-
b. Rental of Equipment/ Vehicles	-	600,000	300,000	(300,000)
c. Repairs and Maintenance Services	-	-	-	-
d. Rental of Vehicles	-	-	-	-
e. Fleet Insurance	285,000	285,000	-	(285,000)
f. Materials and Supplies	519,468	650,000	300,000	(350,000)
g. Gasoline/Diesel	503,007	485,000	497,000	12,000
h. Equipment	592,000	715,000	-	(715,000)
i. Miscellaneous Expenditures	-	-	-	-
4. Employee Benefits				
a. Group Insurance	2,554,456	2,721,553	2,443,322	(278,231)
b. Medicare	199,046	177,487	191,713	14,226
c. Employer's Contribution to				
(1) Louisiana Teachers Retirement	263,808	269,797	286,609	16,812
(2) Louisiana School Employees Retire.	3,257,270	2,486,236	2,409,591	(76,645)
(3) Other Retirement	3,302	-	-	-
d. Unemployment Compensation	27,575	25,368	26,234	866
e. Workmen's Compensation	217,208	190,256	207,453	17,197
f. Health Benefits (retirees)	2,169,339	2,422,466	2,354,392	(68,074)
g. Sick Leave Severance Pay	28,593	45,000	114,792	69,792
h. Vacation Leave Severance Pay	24,769	5,000	15,409	10,409
Total G. Student Transportation Services	551.0	36,373,339.0	38,195,892	\$ 529.0
				\$ (2,512,647)

EAST BATON ROUGE PARISH SCHOOL SYSTEM
GENERAL FUND - EXPENDITURE SUMMARY
FISCAL YEAR 2025-2026

Account Description		Actual 2024-2025		Proposed Budget 2025-2026		Revised Budget 2025-2026		Budget Change
H. Central Services								
1. Planning, Research, Development & Evaluation Services								
a. Salaries								
	(1) Supervisor	10.0	\$ 834,693	11.0	\$ 911,060	11.0	\$ 879,932	\$ (31,128)
	(2) Clerical/Secretarial	2.0	73,441	2.0	97,755	2.0	74,173	(23,582)
	(3) PIPs		-		-		-	-
b. Purchased Professional and Technical Services								
	c. Travel Expense Reimbursement		13,493		5,000		9,500	4,500
	d. Materials and Supplies		73,193		130,000		137,894	7,894
	e. Supplies - Technology Related		856		10,000		6,500	(3,500)
	f. Equipment		-		-		-	-
	g. Miscellaneous Expenditures		-		-		-	-
2. Public Information Services								
a. Salaries								
	(1) Supervisor	4.0	314,057	3.0	265,858	4.0	311,595	45,737
	(2) Graphic Designer/Webmaster	1.0	85,143	2.0	99,121	2.0	106,113	6,992
	(3) Other		-		-		-	-
b. Contracted Services								
	c. Advertising		111,763		300,000		250,000	(50,000)
	d. Travel Expense Reimbursement		350,149		500,000		400,000	(100,000)
	e. Materials and Supplies		7,825		5,000		5,000	-
	f. Supplies - Technology Related		71,221		65,000		40,000	(25,000)
	g. Equipment		6,423		5,000		7,500	2,500
	h. Miscellaneous Expenditures		-		-		-	-
	Personnel/Human Resource Services		5,766		2,500		2,500	-
3. Personnel/Human Resource Services								
a. Salaries								
	(1) Supervisors/Administrative Staff	19.0	1,414,854	12.0	1,112,859	14.0	1,621,437	508,578
	(2) Clerical/Secretarial	10.0	478,068	16.0	728,872	18.0	548,015	(180,857)
	(3) Part-Time Teach Baton Rouge Institute Staff		-		-		-	-
	(4) PIPs		-		-		-	-
b. Foreign Associate J-1 Visa								
	c. Purchased Professional and Technical Services		25,199		25,000		25,000	-
	d. Repairs and Maintenance Services		493,006		595,000		430,000	(165,000)
	e. Advertising		12,484		25,000		10,000	(15,000)
	f. Travel Expense Reimbursement		34,233		32,000		33,811	1,811
	g. Materials and Supplies/Printing		74,756		88,000		-	(88,000)
	h. Supplies - Technology Related		3,388		15,000		-	(15,000)
	i. Equipment		-		-		-	-
	j. Miscellaneous Expenditures		28,632		34,000		14,700	(19,300)

EAST BATON ROUGE PARISH SCHOOL SYSTEM
GENERAL FUND - EXPENDITURE SUMMARY
FISCAL YEAR 2025-2026

Account Description	Actual 2024-2025	Proposed Budget 2025-2026	Revised Budget 2025-2026	Budget Change
4. Information Technology				
a. Salaries				
(1) Administrative	1.0	560,562	119,832	460,106
(2) Supervisors	5.0	-	249,743	(249,743)
(3) System Analyst	4.0	399,216	451,218	195,597
(4) Computer Operations	1.0	27,800	75,954	(17,889)
(5) Network Support Staff	-	-	-	-
(6) Hardware Maintenance & Support Staff	-	-	-	-
(7) Clerical/Secretarial	1.0	50,755	49,709	8,280
(8) PIPs	-	-	-	-
b. Technical Services		438,803	-	-
c. Repairs and Maintenance Services		2,398	-	-
d. Professional Services		-	110,000	110,000
e. Travel Expense Reimbursement		41,081	10,000	10,000
f. Materials and Supplies/Printing		355,504	70,000	55,000
g. Supplies - Technology Related		863,261	44,000	14,000
h. Gasoline/Diesel		1,527	894,715	30,000
i. Equipment		635,729	7,500	1,500
j. Technology Related Hardware		-	100,000	100,000
k. Technology Related Software		-	975,238	981,238
l. Miscellaneous Expenditures		-	-	-
Sabbatical Leave		-	-	-
5. Employee Benefits		504,753	534,892	586,033
a. Group Insurance		59,842	58,133	66,142
b. Social Security		822,998	819,816	924,335
b. Medicare		-	-	-
c. Employer's Contribution to:				
(1) Louisiana Teachers Retirement		8,502	-	9,434
(2) Louisiana School Employees Retire.		43,064	33,989	22,448
(3) Other Retirement		8,121	8,325	9,090
d. Unemployment Compensation		63,577	62,430	71,458
e. Workmen's Compensation		197,933	145,876	214,814
f. Health Benefits (retirees)		18,261	27,500	16,020
g. Sick Leave Severance Pay		41,037	-	-
h. Vacation Leave Severance Pay		-	-	-
Total H. Central Services	58.0	9,667,560.0	9,870,895	10,222,872
TOTAL II. A-H. Support Services Programs	1,635.3	204,495,080.0	202,143,488	219,205,158
			1,602.3	\$ 17,061,670

EAST BATON ROUGE PARISH SCHOOL SYSTEM
GENERAL FUND - EXPENDITURE SUMMARY
FISCAL YEAR 2025-2026

Account Description	Actual 2024-2025	Proposed Budget 2025-2026	Revised Budget 2025-2026	Budget Change
III. COMMUNITY SERVICE OPERATIONS/FACILITIES				
ACQUISITION AND CONSTRUCTION SERVICES				
A. Salaries				
1. Other Salaries	\$ 9,263	\$ 12,350	\$ 12,350	\$ -
B. Facility/Land Acquisition and Construction Services				
1. Building Improvement & Acquisitions	-	-	-	-
2. Land Acquisitions	-	-	-	-
3. Facility Acquisition	-	-	-	-
TOTAL III. Community Service Operations/Facilities	9,263.0	12,350	12,350	\$ -
IV. DEBT SERVICES				
1. Interest (Long-Term)	\$ 378,119	\$ 300,000	\$ 1,198,741	\$ 898,741
2. Redemption of Principal	1,849,661	2,700,000	2,362,845	(337,155)
TOTAL IV. Debt Services	2,227,780.0	3,000,000	3,561,586	\$ 561,586
V. OTHER USES OF FUNDS				
A. Funds Transfers Out				
1. Operating Transfers-Appropriations	-	\$ 103,425,118	\$ 108,785,987	\$ 5,360,869
2. Local Revenue Transfers Out	58,935,897	62,917,299	70,790,894	7,873,595
TOTAL V. Other Uses of Funds	58,935,897	166,342,417	179,576,881	\$ 13,234,464
TOTAL I-V EXPENDITURES	3,814.3	598,893,431.0	4,451.0	4,451.3
Excess of Revenues Over Expenditures				
Spendable Assigned for Risk Management	\$ 597,414	\$ 1,964,961	\$ 161,972	\$ (1,802,988)
Nonspendable - Pre Paid	-	-	-	-
Spendable Assigned for Debt Service Payments				
Nonspendable - Inventory Adjustment				
Spendable Unassigned Fund Balance Previous Year-end	108,832,952	97,056,335	105,156,268	8,099,933
Transfer from Unassigned			12,000,000	12,000,000
FUND BALANCE - SPENDABLE UNASSIGNED	108,832,952	99,021,296	93,318,240	\$ (5,703,055)
FUND BALANCE - ASSIGNED	35,500,000	35,500,000	35,500,000	\$ -
TOTAL FUND BALANCE	144,332,952	134,521,296	128,818,240	\$ (15,514,712)

Revised 2025-2026 General Fund Budget (Continued):

CHARTER APPROPRIATIONS

The appropriation to Type 1 Charter Schools decreased by \$6.8 million to reflect the estimated per pupil allotment as defined by the State Department of Education as well as adjustments for enrollment, MFP funding, state raises and local taxes.

	Proposed 25-26	Proposed 25-26	25-26 Estimated	Revised 25-26	Increase
Type 1 Charters	Enrollment	Estimated Cost	Enrollment	Estimated Cost	(Decrease)
CSAL Elementary	290	4,271,337	280	4,283,764	12,427
Community School for Apprenticship Learning	290	4,286,979	275	3,915,576	(371,403)
Great Hearts at Harveston	616	9,272,162	618	9,662,385	390,223
Mentorship STEAM	540	8,258,362	466	7,461,465	(796,897)
Helix Aviation	476	7,191,412	608	9,419,114	2,227,702
Helix Legal	107	1,768,766	95	1,566,033	(202,733)
Inspire Charter Academy	661	10,114,900	676	10,495,443	380,543
South Baton Rouge Charter Academy	782	11,783,815	782	12,029,556	245,741
Emerge	48	848,805	48	922,594	73,789
BASIS Manterra	945	13,964,103	939	13,738,932	(225,171)
BASIS Mid City	410	6,098,537	455	6,815,763	717,226
IDEA Bridge Academy/Third Futures	945	14,174,430	540	8,330,050	(5,844,380)
IDEA Innovation/Audubon	450	6,822,800	211	3,457,842	(3,364,958)
	6,560	98,856,408	5,993	92,098,517	(6,757,891)

The appropriation to Type II and Type V charter schools and Office of Juvenile Justice are for the transfer of local revenue and tax collection through MFP payment to the district. The total transfers are included in the table below.

Local Revenue Transfers	Proposed 25-26	Revised 25-26	Difference
Recovery School District - Type 5	\$ 7,276,385	\$8,038,273	\$761,888
LDOE Charter Schools - Type 2	55,510,914	62,628,022	7,117,108
Office of Juvenile Justice	130,000	124,599	(5,401)
Total	\$ 62,917,299	\$ 70,790,894	\$ 7,873,595

OTHER APPROPRIATIONS

- Adult Education appropriation of \$300,000 has increased by \$75,000.
- CDF funding of \$2.6 million was transferred to Fund 30 in accordance with LDOE guidelines.
- Stipend funding for the TAP school stipends totaled \$2,100,000 was placed in Fund 30 to ensure the funding remains for school performance stipends in the following fiscal year.

Expenditures by Category

Category	Actual 2024-2025	Proposed 2026	2025- 2026	Revised 2025-2026
Salaries				
Officials/Administrators/Managers	305	279	23,784,771	29,347,558
Teachers	2,607	2,459	122,988,296	124,297,116
Therapists/Specialists/Counselors	346	277	15,914,662	17,401,816
Clerical/Secretarial	260	272	9,701,555	9,321,851
Aides	599	639	12,028,494	12,101,953
Service Workers	425	455	12,695,064	13,742,236
Skilled Crafts	20	20	730,798	595,127
Degreed Professionals	44	40	2,497,340	2,799,339
Other Salaries	5	8	556,690	801,718
Substitute Teacher/Part Time Teachers		-	2,820,000	3,305,000
Substitute Employee - Other		-	-	-
Salaries for Sabbatical Leave		-	65,000	-
Stipend Pay		-	85,275	85,000
	4,611	\$ 218,118,152	\$ 203,867,945	\$ 213,798,714
Benefits				
Group Insurance	\$	\$	31,035,544	30,574,599
Medicare			2,912,757	2,863,487
Retirement-TRSL			39,178,957	38,940,261
Retirement-LSERS			2,486,236	2,585,656
Retirement-Other			80,422	427,497
Tuition Reimbursement			-	-
Unemployment Compensation			406,586	399,132
Workmen's Compensation			3,028,057	3,140,314
Health Benefits for Retirees			17,946,575	17,167,335
Sick Leave Severance Pay			378,000	500,455
Annual Leave Severance Pay			41,500	441,467
Other Employee Benefits			67,402	52,097
	\$	\$ 100,918,644	\$ 97,551,334	\$ 97,092,300

<i>Category</i>	<i>Actual 2024-2025</i>	<i>Proposed 2026</i>	<i>2025- 2026</i>	<i>Revised 2025-2026</i>
Purchased and Professional Services				
Official/Administrative Services	\$ 34,445	\$ 36,000	\$ 34,000	\$ 34,000
Pension Fund	6,394,867	6,718,091	6,662,487	6,662,487
Sales Tax Collection Fees	1,073,265	1,218,915	1,211,958	1,211,958
Election Fees	293,912	-	600	600
Other Fees				
Purchased Educational Services	25,199	25,000	74,999	74,999
Other Professional Services	17,512,518	8,882,158	10,481,465	10,481,465
Legal Services	1,090,812	1,200,000	1,200,000	1,200,000
Audit/Accounting Services	110,458	150,000	121,000	121,000
Architect/Engineering Services				
Medical Doctors				
Technical Services	438,803	-	-	-
	\$ 26,974,279	\$ 18,230,164	\$ 19,786,509	\$ 19,786,509
Purchased Property Services				
Water/Sewage	\$ 1,467,288	\$ 1,350,000	\$ 1,250,000	\$ 1,250,000
Disposal Services	947,568	950,000	950,000	950,000
Repairs and Maintenance Service Contract	24,048,851	38,630,000	47,971,500	47,971,500
Renting Land and Buildings	8,815	-	3,500	3,500
Rental of Equipment and Vehicles	2,692,215	3,870,000	5,151,837	5,151,837
Construction Services				
	\$ 29,164,737	\$ 44,800,000	\$ 55,326,837	\$ 55,326,837

<i>Category</i>	<i>Actual 2024-2025</i>	<i>Proposed 2026</i>	<i>2025- 2026</i>	<i>Revised 2025-2026</i>
Other Purchased Services				
Liability Insurance	\$ 2,761,628	\$ 2,800,000	\$ 2,800,000	\$ 900,000
Property Insurance	3,700,000	3,400,000	3,400,000	2,800,000
Fleet Insurance	620,000	620,000	620,000	-
Errors and Omissions Insurance	47,500	47,500	47,500	47,500
Faithful Performance Bonds	27,000	27,000	27,000	27,000
Telephone and Postage	952,685	1,020,000	1,020,000	955,000
Advertising	1,463,086	736,000	736,000	491,000
Printing and Binding	-	100,000	100,000	100,000
Tuition - In State LEA	3,869,070	4,400,000	4,400,000	3,500,000
Tuition - In State (Non-LEA)				
Travel Expense Reimbursement	659,535	733,300	733,300	769,910
Operational Allowance				
Miscellaneous Purchased Services	689	30,000	30,000	40,000
	\$ 14,101,193	\$ 13,913,800	\$ 13,913,800	\$ 9,630,410
Material and Supplies				
Materials and Supplies	\$ 6,736,651	\$ 7,225,500	\$ 7,225,500	\$ 5,733,429
Materials and Technology Supplies	1,646,478	1,928,215	1,928,215	1,432,215
Natural Gas	1,098,922	950,000	950,000	1,100,000
Electricity	12,397,921	12,500,000	12,500,000	11,000,000
Gasoline	2,371,250	2,992,500	2,992,500	2,677,500
Library Books	430,089	450,000	450,000	450,000
Textbooks	720,280	5,000,000	5,000,000	5,035,000
	\$ 25,401,591	\$ 31,046,215	\$ 31,046,215	\$ 27,428,144
Property				
Land and Improvements				
Machinery	1,803,263	-	990,000	624,100
Vehicles				
Furniture and Fixtures				
Technology Related Hardware				
Technology Software	361,901	0	2,056,238	2,060,738
Other Equipment				
	\$ 2,165,164	\$ 3,046,238	\$ 3,046,238	\$ 2,684,838

<i>Category</i>	<i>Actual 2024-2025</i>	<i>Proposed 2026</i>	<i>2025- 2026</i>	<i>Revised 2025-2026</i>
Debt Service and Miscellaneous				
Dues and Fees	\$ 145,217	0 \$	156,000	0 \$ 147,800
Redemption of Principal	1,849,661	0	2,700,000	0 2,362,845
Interest Debt Service	378,119	0	300,000	0 1,198,741
Miscellaneous Expenditures	135,460	0	265,100	0 116,050
	\$ 2,508,457	\$ 3,421,100		\$ 3,825,436
Appropriations				
Appropriations - Adult Education	\$ 225,000	\$	225,000	\$ 300,000
Appropriations - Disaster Relief Fund	-	-	-	-
Appropriations - Medical Fund	-	-	-	-
Appropriations - CNP	7,749,515	-	-	-
Appropriations - CDF Appropriation	-	2,243,710	2,243,710	2,612,320
Appropriations - Stipends	14,859,205	2,100,000	2,100,000	13,775,150
Appropriations - Type 1 (State)	97,771,597	98,856,408	98,856,408	92,098,517
Appropriations - Type 2 & 5 (State/Local)	58,935,897	62,917,299	62,917,299	70,790,894
	\$ 179,541,214	\$ 166,342,417		\$ 179,576,881
Total Expenditures	4,611 \$ 598,893,431	4,449 \$ 582,219,213	4,517 \$ 609,150,070	