



# Redesign Schools Louisiana

## Budget Hearing Meeting

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### Date and Time

Saturday May 16, 2026 at 9:30 AM CDT

### Location

Lanier Elementary School

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### Microsoft Teams meeting

**Join:** <https://teams.microsoft.com/meet/23402666882716?p=IJ7Z8jCb0kaXVu96Y9>

Meeting ID: 234 026 668 827 16

Passcode: BQ7QR3zR

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### Agenda

	Purpose	Presenter	Time
<b>I. Opening Items</b>			<b>9:30 AM</b>
Opening Items			
<b>A.</b> Record Attendance and Guests		Justin Chatelain	1 m
<b>B.</b> Call the Meeting to Order		Justin Chatelain	1 m
<b>II. Communication</b>			<b>9:32 AM</b>
<b>A.</b> Public comment on Agenda Items	FYI		10 m

	Purpose	Presenter	Time
<b>B.</b> Public comment on Non-Agenda Items	FYI		5 m
<b>III. Items Scheduled for Receipt/Information</b>			<b>9:47 AM</b>
<b>A.</b> Public Budgets for Dalton Elementary and Lanier Elementary School	Discuss	Dan Cembrola	2 m
<b>IV. Closing Items</b>			<b>9:49 AM</b>
<b>A.</b> Adjourn Meeting	Vote	Justin Chatelain	

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Next Regular Board meeting: Saturday, May 16, 2026, at 10 am at 4705 Lanier Drive Baton Rouge, LA 70812

# Coversheet

## Public Budgets for Dalton Elementary and Lanier Elementary School

**Section:** III. Items Scheduled for Receipt/Information  
**Item:** A. Public Budgets for Dalton Elementary and Lanier Elementary School  
**Purpose:** Discuss  
**Submitted by:**  
**Related Material:** RSL\_FY27\_Budget.xlsx  
RSL\_SY26-27\_Budget.pptx

## Notice

The following file is attached to this PDF. You will need to open this packet in an application that supports attachments to pdf files, e.g. [Adobe Reader](#):

RSL\_FY27\_Budget.xlsx



# SY26-27 Budget

PREPARED **MAY, 2026** BY

**EdOps**

- **Executive Summary**
- **SY27 Budget Overview**
- **Revenue Overview**
- **Expense Overview**
- **Net Income and Gross Margin**
- **Ending Days of Cash**
- **Appendix**

# Executive Summary and Strategic Priorities

## Financial Overview and Staffing

- Net income of **\$77,793 (0.91% gross margin)**, reflecting continued operational discipline following the loss of ESSER funding.
- We have been able to retain the majority of our staff moving into FY27. We're continuing to review our staffing model and pay scale as we move further into a post-ESSER funding phase.

## Strategic Priority 1: Recruit to Budgeted Enrollment

- This budget is built on **440 students**. Achieving and maintaining that target is critical — every additional student generates approximately \$19,000 in state and local revenue. Enrollment shortfalls would directly compress net income and reduce available cash reserves.
- Continue active community outreach and **early enrollment campaigns** to secure full enrollment ahead of the school year start.

## Strategic Priority 2: Invest the Growing Fund Reserves

- RSL enters SY26-27 with **\$7,419,853 in starting cash** (307 projected days of cash at year-end), exceeding typical charter school benchmarks. Idle cash represents an untapped opportunity.
- The board should develop a formal reserve investment policy (money market funds, short-term treasuries) while maintaining sufficient liquidity — targeting at least **90-120 days of operating cash on hand**.

# SY27 Budget

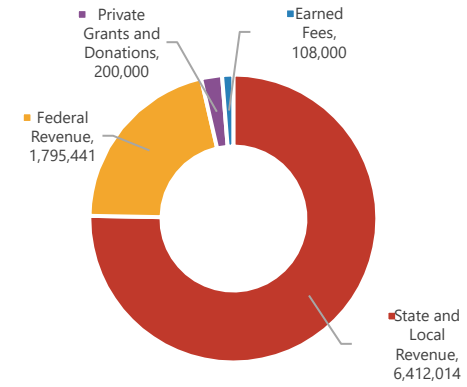
REVENUE	
State and Local Revenue	6,412,014
Federal Revenue	1,795,441
Private Grants and Donations	200,000
Earned Fees	108,000
<b>Total Revenue</b>	<b>8,515,455</b>

EXPENSES	
Salaries	4,177,261
Benefits and Taxes	1,058,559
Purchased Professional & Technical Services	924,802
Purchased Property Services	321,390
Other Purchased Services	1,386,970
Supplies	443,720
Miscellaneous	124,960
<b>Total Expenses</b>	<b>8,437,662</b>
<b>Net Income</b>	<b>77,793</b>

Adjustments To Cash Flow		SY26-27
Net Income		77,793
Other Operating Activities		(399,156)
<b>Net cash increase for year</b>		<b>(321,363)</b>

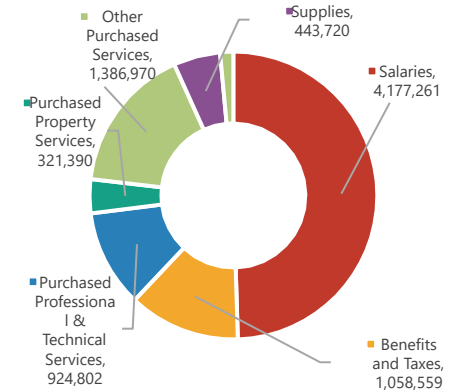
## REVENUE

We have budgeted **\$8,515,455** in revenue based upon 440 students. The largest components of revenue are \$6.4m (75.3%) in State and Local Revenue and \$1.8m (21.1%) in Federal Revenue.



## EXPENSES

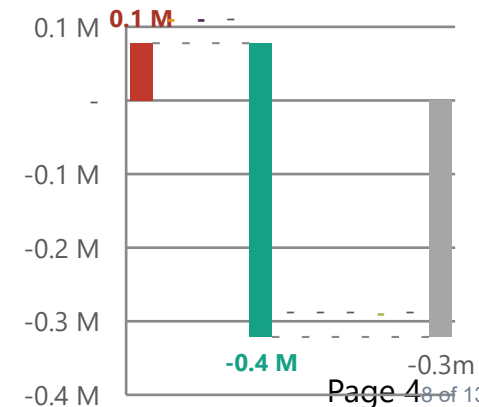
We have budgeted **\$8,437,662** in expenses based on 66.85 staff, a 6.6 student to teacher ratio. The largest components of expense are \$4,177,261 (49.5%) in Salaries and \$1,386,970 (16.4%) in Other Purchased Services.



## ADJUSTMENTS TO CASH FLOW

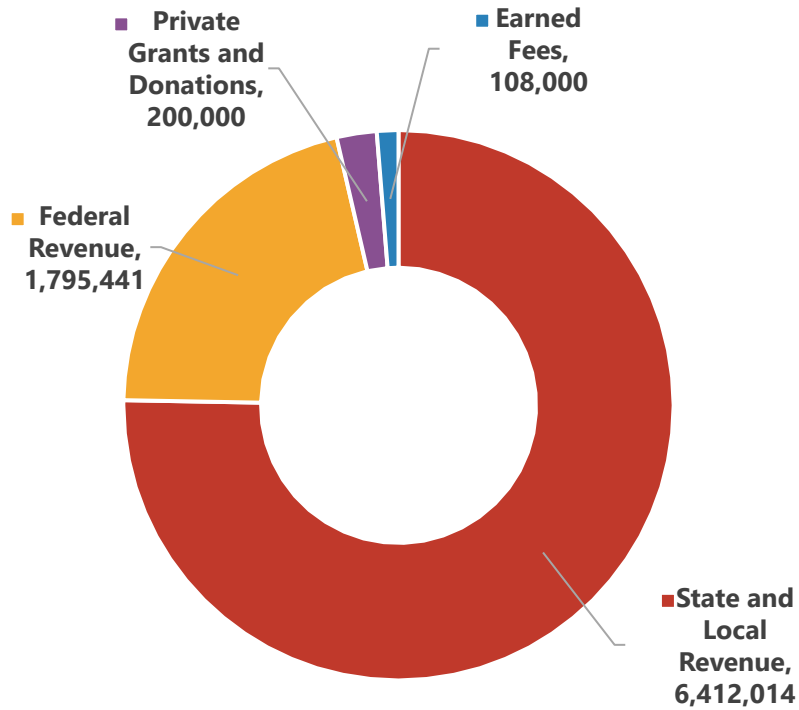
We have budgeted a **\$321,363** loss in cash for the upcoming year. The largest adjustments are \$77,793 in Net Income and -\$399,156 in Other Operating Activities.

The \$399,156 in Other Operating Activities adjustments reflects non-cash items and timing differences in per-pupil funding receipts. While this creates a net cash decrease for the year, RSL's reserve position remains strong at \$7.1M and 307 days of cash at year-end.

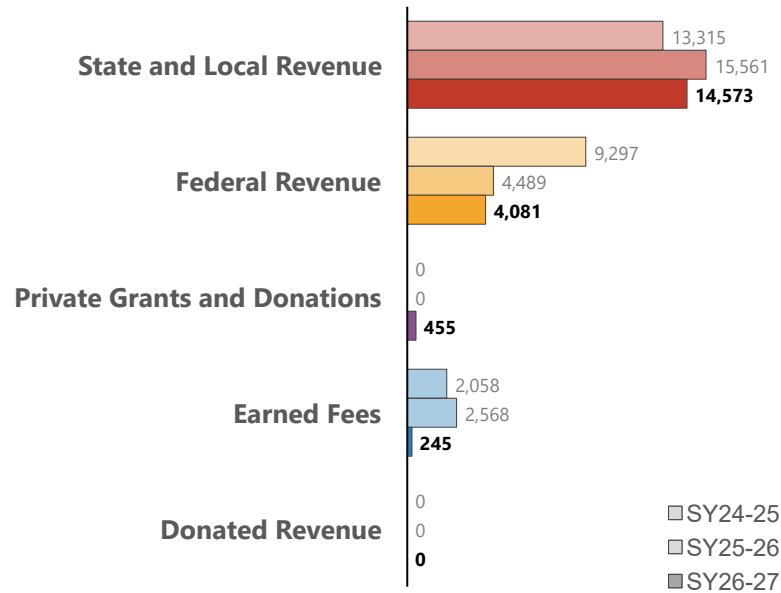


# Revenue | Overview

## SY27 BUDGETED REVENUE %



## REVENUE PER STUDENT



## COMMENTS

We have budgeted **\$8,515,455** in revenue for SY26-27, which is \$532k less than the amount forecasted for the year before.

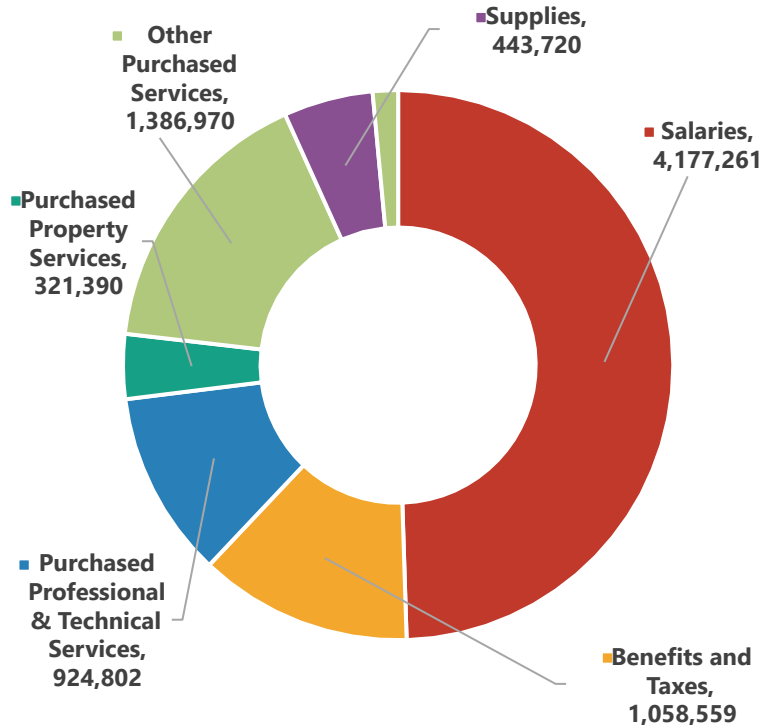
The largest components of revenue are State and Local Revenue (75.3%) and Federal Revenue (21.1%).

Highlighted year-to-year changes:

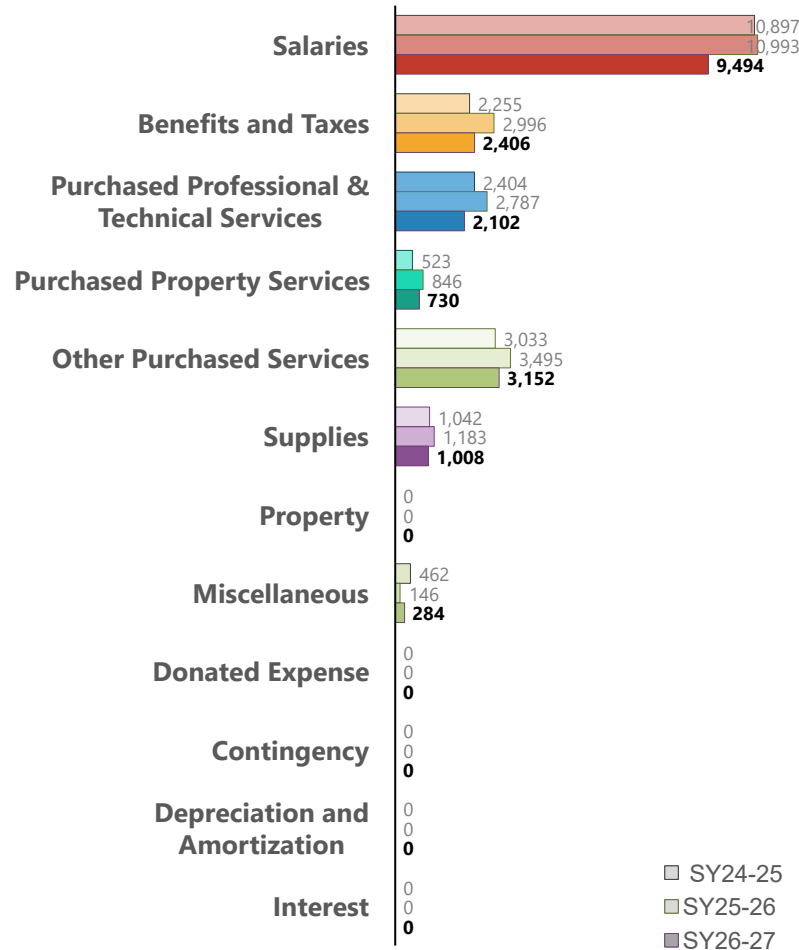
- \$919k decrease (90.4% less per student) in Earned Fees (ERTC)

# Expenses | Overview

## SY27 BUDGETED EXPENSE %



## EXPENSE PER STUDENT



## COMMENTS

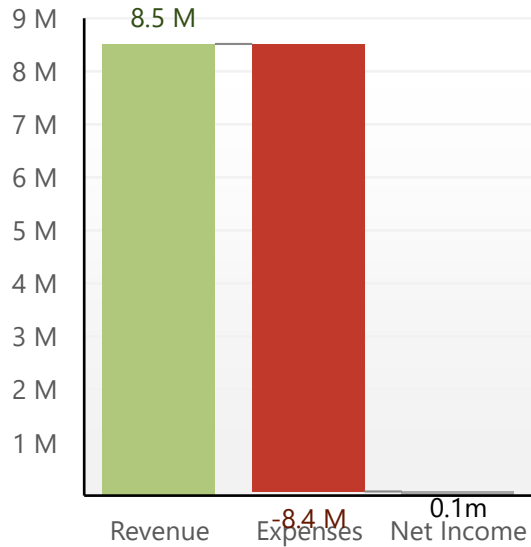
We have budgeted **\$8,437,662** in expenses for SY26-27, which is \$541k less than the amount forecasted for the year before.

The largest components of expenses are Salaries (49.5%) and Other Purchased Services (16.4%).

- Highlighted year-to-year changes:
- \$190k decrease (24.6% less per student) in Purchased Professional & Technical Services
  - \$140k decrease (19.7% less per student) in Benefits and Taxes

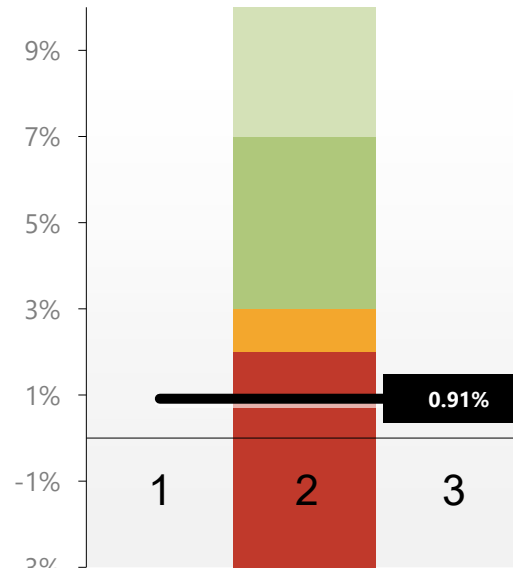
# Net Income and Gross Margin

## NET INCOME



Revenue	8,515,455
Expenses	8,437,662
<b>Net Income</b>	<b>77,793</b>

## GROSS MARGIN



Revenue	8,515,455
Expenses	8,437,662
Net Income	77,793
<b>Gross Margin</b>	<b>0.91%</b>

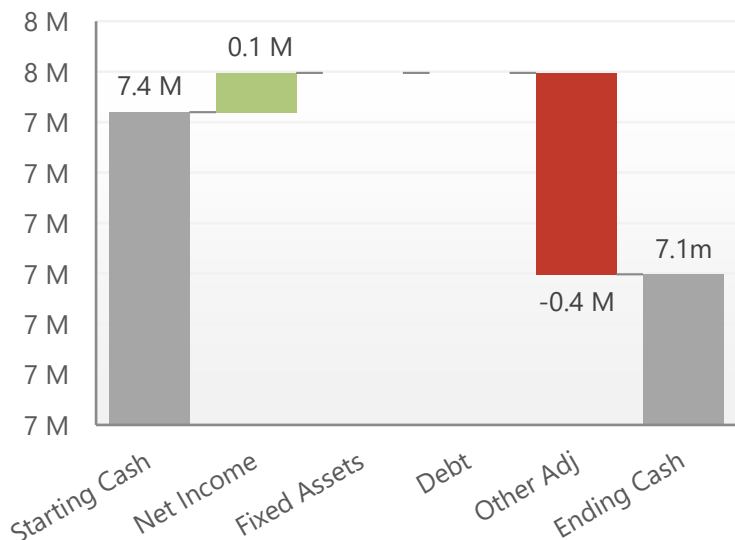
Gross Margin = Net Income / Revenue

## COMMENTS

The forecasted net income is \$77,793 on \$8,515,455 in revenue. This yields .91% in gross margin. Gross margin is the school's Net Income divided by Revenue; a positive Net Income will result in a positive gross margin.

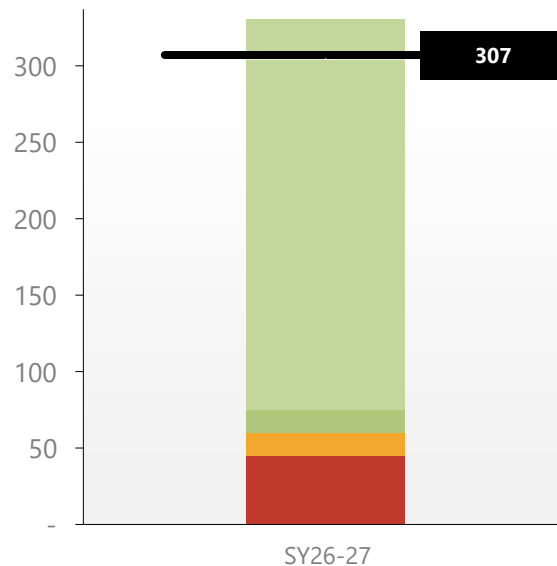
# Ending Cash and Days of Cash

## ENDING CASH WATERFALL



<b>Starting Cash</b>	<b>7,419,853</b>
Net Income	77,793
Fixed Assets	-
Debt	-
Other Adj	(399,156)
<b>Net Annual Cash Increase</b>	<b>-321,363</b>
<b>Ending Cash</b>	<b>7,098,490</b>

## DAYS OF CASH



## COMMENTS

We are predicting 307 days of cash at 6/30/27. This is based upon ending the year with 7,098,490 in cash. This is well above the standard benchmark of 60 days of cash on hand.



**QUESTIONS?**