

## **FY 25-26 Budget Overview**

- Budgeted consolidated surplus of \$122,597
    - Budgeted surplus for campuses of \$89,709
    - Budgeted surplus for CMO of \$32,888
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### **Revenue Assumptions**

- Projected enrollment – total 1,066 students
    - Uptown 374 students
    - Westbank 337 students
    - St. Roch 355 students
  - MFP per student includes base MFP plus prior year raise adjustments, additional MFP for foreign associates – varies by campus depending on whether in a district or non-district facility
  - Federal grants (Title & IDEA) – used Super App allocations for next year
  - Assumed meals will be funded by combination of Child Nutrition Program & paid meals.
  - Before/after care fees based on prior year experience
  - Projected interest income of \$420,000 estimated on current balances and interest rates.
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### **Expense Assumptions**

- Staffing – total 182 employees
  - Uptown 60.3 FTEs
  - Westbank 48.3 FTEs
  - St. Roch 59.3 FTEs
  - CMO 14.0 FTEs
- Employee Benefits include group insurance, retirement and workers comp – assumed very minor increase in premium & full participation.
- Professional services remained relatively flat from prior year.
- Management fee equals 11% of MFP revenue
- Property/facility costs & Utilities decreased from prior year because 24-25 contained ½ year of St. Roch facility in addition to existing three campuses.
- Student transportation costs remained flat and includes 5 buses and 2 vans. Bus rates increased year over year
- Insurance (property/liability) increased primarily due to the additional of full year property coverage for St. Roch campus.
- Materials & Supplies (without food purchases) decreased slightly.
- Food service materials & supplies (which includes food purchases) increased slightly from prior year.
- Miscellaneous includes 0.25% MFP fee, student activities, dues, and fundraising costs.
- Contingency – 2% of expenses

International School of Louisiana - Consolidated  
FY 2025-26 Budget  
Revenue & Expense Summary

Updated:  
6/24/2025

	FY 2025-26 Budget			FY 2024-25 Revised Budget
Projected Enrollment	1066			1061
	Campuses	CMO	Total ISL	Total ISL
<b>Revenue:</b>				
MFP revenue	\$ 14,201,679	\$ -	\$ 14,201,679	\$ 14,338,220
State Stipends	\$ -		\$ -	\$ 422,819
Title I revenue	\$ 430,251	\$ -	\$ 430,251	\$ 555,377
Title II revenue	\$ 55,463	\$ -	\$ 55,463	\$ 67,352
Title IV revenue	\$ 33,104	\$ -	\$ 33,104	\$ 47,159
High Dosage Tutoring	\$ -	\$ -	\$ -	\$ 79,825
IDEA B revenue	\$ 210,102	\$ -	\$ 210,102	\$ 241,766
ESSER III	\$ -	\$ -	\$ -	\$ 2,100,882
Food revenue - federal	\$ 437,134	\$ -	\$ 437,134	\$ 440,542
Total Federal & State Revenue	\$ 15,367,733	\$ -	\$ 15,367,733	\$ 18,293,942
Private Contributions	\$ -	\$ 50,000	50,000	\$ 50,000
Other Revenue				
Before/after care fees	\$ 110,000	\$ -	110,000	\$ 115,000
Paid Meals/Other Income	\$ 147,817	\$ -	147,817	\$ -
Interest Income	\$ -	\$ 420,000	420,000	\$ 427,068
<b>Total Revenue</b>	<b>\$ 15,625,550</b>	<b>\$ 470,000</b>	<b>\$ 16,095,550</b>	<b>\$ 18,886,010</b>
<b>Expenses:</b>				
Salaries	\$ 7,572,703	\$ 1,131,714	8,704,417	\$ 10,961,732
Employee Benefits				
Payroll taxes	\$ 618,120	\$ 89,810	707,930	\$ 926,166
Other employee benefits	\$ 1,374,205	\$ 146,459	1,520,664	\$ 1,584,687
Purchased professional services				
Instructional	\$ 668,456	\$ 51,864	720,320	\$ 694,008
Admin	\$ 33,500	\$ 293,120	326,620	\$ 295,950
Management fee	\$ 1,562,185	\$ (1,562,185)	-	\$ -
Facilities	\$ 17,500	\$ -	17,500	\$ 84,628
Technology	\$ 30,386	\$ 47,889	78,276	\$ 71,475
Food service	\$ 53,550	\$ -	53,550	\$ 8,250

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Revenue & Expense Summary

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	FY 2025-26 Budget			FY 2024-25 Revised Budget
Projected Enrollment	1066			1061
	Campuses	CMO	Total ISL	Total ISL
Purchased property services	\$ 533,976	\$ 8,065	542,041	\$ 810,589
Utilities	\$ 261,000	\$ -	261,000	\$ 315,515
Student Transportation	\$ 804,500	\$ -	804,500	\$ 503,000
Insurance	\$ 720,581	\$ 21,606	742,187	\$ 544,113
Other purchased services	\$ 50,222	\$ 74,164	124,386	\$ 159,041
Materials & supplies:				
Instructional	\$ 189,451	\$ 5,250	194,701	\$ 205,550
Admin	\$ 10,400	\$ 15,000	25,400	\$ 8,350
Facilities	\$ 71,850	\$ 3,050	74,900	\$ 97,479
Technology	\$ 18,000	\$ 15,500	33,500	\$ 37,300
Food service	\$ 318,870	\$ 1,000	319,870	\$ 278,240
Curriculum/Textbooks/workbooks	\$ 126,310	\$ -	126,310	\$ 107,597
Equipment				
Admin	\$ -	\$ -	-	\$ 23,870
Technology	\$ -	\$ -	-	\$ 123,766
				\$ -
Miscellaneous	\$ 195,452	\$ 94,805	290,257	\$ 341,264
Facility Purchase	\$ -	\$ -	-	\$ 1,163,445
Contingency	\$ 304,624		304,624	
Total Expenses	\$ 15,535,841	\$ 437,112	\$ 15,972,953	\$ 19,346,014
Operating Surplus/(Deficit)	\$ 89,709	\$ 32,888	\$ 122,597	\$ (460,004)