

A closer look at the Bossier Parish School Board's revenue sources

Written by Marty Carlson
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Over the last few weeks, this space has been dedicated to a review of how local governments are financed – and to-date, funding sources for Bossier City, the Bossier Parish Sheriff's Office, Cypress Black Bayou district, and the Bossier Parish Clerk of Court have been covered.

Today's focus is the Bossier Parish School Board – and BPSB Finance Director Frank Rougeau was very helpful in providing a straightforward look at the school system's revenue sources. The majority of funding for our local school system is derived from property tax millages, sales taxes, and state Minimum Foundation Program funds.

According to Rougeau's breakdown, property tax revenue accounts for about 20.9 percent of the BPSB operating budget revenue stream. The school board collects five property taxes. A 3.31 constitutional millage, currently generates about \$2.8 million and is used for general operation of the system's schools. A maintenance and operation (for school buildings) property tax of 7.54 mills generates about \$6.5 million a year.

Two property taxes of 7.54 mills and 20.79 mills generate \$6.5 million and \$17.9 million respectively a year for employee salaries and benefits. Finally, a 13.55 millage provides about \$11.8 million for new construction and building improvements.

The 1.75 percent sales tax levied by the school board produces about \$44.6 million and is used for employee salaries and benefits, and maintenance and general operation of schools.

This sales tax accounts for 20.3 percent of the board's annual operating fund budget.

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State funding through the Minimum Foundation Program (MFP) provides 44.5 percent of the board's operating budget, and totals about \$98 million.

Rougeau's breakdown noted that "Although our state funding has increased, the amount received per student has decreased."

MFP funds are used for salaries and benefits, student transportation, child nutrition, and instructional materials. Rougeau also noted that most state grants to schools have been eliminated.

Lesser contributors to the school board's annual operating budget include federal grants, and the interest from the Bossier Educational Excellence Fund (BEEF). Federal grants account for about \$21 million, or 9.9 percent of the revenue to the budget, and are used for extra support to lower socio-economic students and special education students. In 2012, BEEF held about \$2.6 million, but the interest revenue provided only just over \$119,000 (1.2 percent of the budget) for educational enhancements.

Finally, income from student meals, about \$2.5 million (1.1 percent of revenue to the budget) is used to defray the cost of the meals and other revenues of about \$4.7 million are used for general operation of the system.

The total operating budget – excluding capital improvement – is \$205 million.

And that may seem like a lot of money until one takes an overview of what's funded by those dollars. First, there are nearly 40 school campuses – and all that goes into furnishing, maintaining, and improving those facilities, along with several other school board administrative facilities. The system employs about 3,000 employees, maintains a fleet of buses and other vehicles in a fully equipped transportation system.

Think all of the computer/technical/electronic equipment now required for today's schools and consider the cost of maintaining and upgrading these necessary elements of today's education. Add in a major food service operation ...

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It takes a strong revenue stream to finance the parish's education system.

And that occasionally requires voter approval to renew some of those revenue sources. In the next few months, Bossier voters should expect to hear from their board members about the importance of renewing two of the millages presently collected by the board. That information will also be provided here.

In the meantime, however, next week will be the occasion to review the revenue stream of another Bossier Parish governmental entity.

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