

MINIMUM FOUNDATION PROGRAM



**2004 - 2005
Handbook**

August 2004
Cecil J. Picard, State Superintendent of Education

Reaching For Results
Louisiana Department of
EDUCATION 

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Introduction

The Minimum Foundation Program formula adopted by the State Board of Elementary and Secondary Education and approved by the Legislature determines the cost of a minimum foundation program of education in all public elementary and secondary schools and helps to allocate the funds equitably to parish and city school systems. This handbook was created to provide the user with an informative reference of the various elements contained in the MFP formula.

Funding through the Minimum Foundation Program is in the form of a block grant from the State to the local school districts. Districts are afforded the flexibility to spend these funds as they determine to be in the best interest of the district while satisfying all mandated program requirements. Funds within the MFP are not earmarked for specific purposes but are intended, in combination with other funds available to the local districts, to provide the fiscal requirements of operating a school district.

Listed below are some important factors of the MFP formula.

Basic Components of the Louisiana School Finance System:

- ❑ Determine the cost of a minimum program of education
- ❑ Equitably distribute funds across all districts
- ❑ Provide Incentives for Local Support

MFP Detail Parts:

- ❑ Base per Pupil Amount
 - \$3,459 per SCR 122 - set annually by the SBESE with approval of the Joint Legislative Committee on the Budget or an increase of 2.75% over the prior year per pupil amount if the MFP continues to operate under the previous resolution because a new resolution was not adopted by the Legislature.
- ❑ Add-on weights - based on student characteristics recognizing the extra cost of instruction for certain categories of students or classes.
 - At Risk Students (17%)
 - Vocational Education Units (5%)
 - Special Education Students
 - Other Exceptionalities (150%)
 - Gifted and Talented (60%)
 - Economy of Scale up to 20% (for districts with less than 7,500 students)
- ❑ Total Level 1 Cost
- ❑ Local Wealth Equalization
- ❑ Targeted Local Contribution
- ❑ Targeted State Contribution
- ❑ Level 2 – Funding for Local Incentives
- ❑ Level 3 – Unequalized Funding

Components of the MFP Formula:

- Level 1: Cost determination and Equitable distribution of State and Local Funds
 - Base State and Local Costs
 - Proportion Allocated to the State (65%) on average
 - Proportion Allocated to the Local District (35%) on average
 - Targeted local contribution based on local wealth factor (fiscal capacity relative to sales and property taxes) and proration factor for each district
- Level 2: Incentive for Local Effort
 - Eligible Local Revenue - amount over Level 1 target
 - State Support for Local Fiscal Effort greater than Level 1 target
- Level 3: Unequalized Funding
 - Calculation of growth in Level 1 and 2 funding over prior year; 50% directed to certificated pay increases
 - Continuation of FY 2001-02 state supplement for increase per full-time equivalent certificated employee
 - Continuation of FY 2002-03 support worker pay raise
 - Foreign Language Associate Funding
 - Hold Harmless Funding

Summary of FY 2004-05 formula

- ***Revisions to the formula:***
 - Timing of final allocation is changed from mid-year in February to the beginning of the fiscal year in July.
 - Final allocations in July are determined using latest available data. For purposes of the MFP calculations required by SCR 122, latest available data is identified as follows:
 - October 1 membership is based on Fall 2003 Student Information System (SIS) data, excluding any school transferred to the Recovery School District.
 - Local School System Revenues and Tax Rates/Millages per the Annual Financial Report (AFR) for FY 2002-03.
 - Mid-year funding adjustment provided for districts with student count increase of 50 students or 1%
 - Mid-year, one-time funding adjustment for Level 2 rewards
- ***Continuing in FY 2004-05:***
 - Level 1 continues to determine the proportion of education costs to be shared between the State and the local school systems.
 - 2.75% increase in weighted per pupil amount from \$3,366 to \$3,459
 - Weights continue for At-Risk, Vocational Education, Special Education, Gifted/Talented, and Small Districts' Economy of Scale
 - Level 2 continues to reward systems that contribute a greater proportion towards the cost of education by increasing local tax revenues
 - Approximately 40 cents on the dollar, up to a maximum amount

- Level 3 funding continues for:
 - Prior year's across-the-board teacher pay raise
 - Prior year's support worker pay raise
 - Salaries of foreign associate teachers
 - Hold harmless funding
- Districts must ensure that 70% of general fund expenditures are on instructional activities
- 50% of Level 1 and 2 "growth funds" dedicated to certificated pay raises
- MFP Accountability Report to be submitted to the Legislature by April 1, 2005 for each school with a school performance score below the state average and annual growth of less than five points.

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Section I
Minimum Foundation Program (MFP)
Formula Definitions

I. Level 1 - Cost Determination and Equitable Distribution of State and Local Funds

A. Base Foundation Level 1 State and Local Costs

The Minimum Foundation Program (MFP) calculation begins with the base per pupil amount, which is multiplied by the number of "weighted" students. Weights are derived from student needs per the October 1 student count. Student weights are used as a proxy to represent the extra costs of educating students with particular needs in each district. Currently, extra student units are provided for at-risk students, vocational education units, other exceptionalities and gifted and talented students, and an economy of scale weight for districts with student membership less than 7,500. Students that are determined in need of some or all of these services are multiplied by each respective "weight." (Note: A student may be in more than one "weighted" category.) The final number, which is reflected as "Total Weighted Student Membership and/or Units," is multiplied by the initial Base Per Pupil amount. This calculation, which determines the minimum education program costs to be shared by state and local governments, is referred to as Level 1 in the formula. Depending on the district's local wealth factor and its proportion of State-weighted student membership, the actual amount shared between the State and the districts will vary. On the average, local governments are to provide 35% of Level 1 costs while the State should provide 65%.

FORMULA:

<i>State and Local</i> Base Per Pupil Amount	Times	Total Weighted Membership and/or Units	=	Total Base Foundation Level 1 State and Local Costs
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1. State and Local Base Per Pupil Amount

Prior to FY 1997-98, the Base Per Pupil Amount was determined using districts' prior year expenditures from the General Fund and Other Special Funds as reported on the Annual Financial Report. Technically, Total Instructional Expenditures less Costs for Equipment less Revenue Exclusions equals the Net Instructional Expenditures. The Net Instructional Expenditures divided by the Prior Year Weighted Student Membership equals the Initial Base Per Pupil Amount shown on the Budget Letter and begins the formula used to determine the costs for education. In FY 1996-97, the Base Per Pupil amount was frozen until year FY 2000-01 per the Senate Concurrent Resolution (SCR) 142 of the 1996 regular session.

Per the MFP resolution, the State Board of Elementary and Secondary Education shall annually adjust the State and local base per pupil amount with approval of the Joint Legislative Committee on the Budget. If the Joint Legislative Committee on the Budget does not approve the rate established by the State Board of Elementary and Secondary Education, then an annual growth adjustment of 2.75% shall be automatically applied to the state and local base per pupil amount and the MFP formula continues under the previous resolution.

The FY 2004-05 State and local Base Per Pupil amount is \$3,459, established by SCR 122 of the 2004 Regular Session of the Louisiana Legislature.

2. Total Weighted Membership and/or Units.

The Total Weighted Membership and/or Units recognizes the October 1 membership and the variation in costs associated with particular student services through the use of student weights for additional costs.

A. Student Membership Defined

(Louisiana Administrative Code Title 28, Chapter 17, Section 1712, C)

1. Definition:

For State reporting for public education for the purpose of establishing the base student count for state funding, each parish and city school system shall adhere to the following:

- a. All students included for membership in school shall be identified with the following minimum required identification elements: state identification number, full legal name, date of birth, sex, race, district and school code, entry date, and grade placement.
- b. For establishing the base student membership count for state funding, the following guidelines will be adhered to:
 - i. No student will be counted more than one time. Students attending more than one school will be counted in membership only one time.
 - ii. All students, **including special education** students and students in **ungraded** class settings, will be included in the base student membership count if they meet the following criteria:
 - (a). have registered or pre-registered on or before October 1*;

Section I: MFP Formula Definitions

- (b). are actively attending school (All current state laws and BESE policies concerning attendance should be carefully followed. Appropriate documentation [either written or computer documents] such as dates of absences, letters to parents, notification to Child Welfare and Attendance Officers should be placed in individual permanent records for any students who may have absences which raise questions about the student's active attendance.);
- (c). and/or have not officially exited from school (Students are considered to have officially exited if a notification of transfer has been provided by the student's parent/legal guardian or received from another school.).
- iii. Students who are in BESE and parish/city school system approved alternative programs (schools) will be included in the base student count for membership.
- iv. Students who reside in Louisiana, attend school in another state, and are supported by Louisiana funding will be included in the base student count for membership.
- v. All special education preschool (ages 3-5) students will be included in the base student count for membership.
- vi. All special education infant (ages birth-2) students for whom the district provides one or more of the sixteen identified services shall be included in the base student count for membership.
- vii. Regular pre-kindergarten (four-year-old program) students will NOT be included in the base student count for membership.
- viii. Private school students receiving services through the public school system will NOT be included in the base student membership.
- ix. Students will be included in the base student count for membership until the chronological age of twenty-one years. A student whose twenty-second birthday occurs during the course of the regular school year, will be counted in the base student count for membership for that school year.

* If October 1 falls on a Saturday, report membership on September 30.
If October 1 falls on a Sunday, report membership on October 2.

Student Characteristics & Weights

Oct. 1 Membership
1.00

plus

At-Risk Students
.17

plus

Voc-ed Units
.05

plus

Special Education
Other Exceptionalities
1.50

plus

Special Education
Gifted & Talented
.60

plus

Economy of Scale
Max .20

= TOTAL WEIGHTED MEMBERSHIP

B. Weighted Student Membership

The weighted student membership is used to address equity by recognizing variation in added costs associated with selected student services. These added students/units are recognized as the “weighted” student membership count. Additional costs are recognized at 17% for those students identified as at-risk [i.e., those receiving free or reduced lunches], 5% for vocational education services, 150% for special education-other exceptionalities, 60% for special education-gifted and talented, and a curving economy of scale of up to 20% with 20% at an October 1 membership level of 0 students down to zero percent at an October 1 membership level of 7,500 students.

1. Weighted Add-On At-Risk Students

FORMULA:

17%	Times	Number of At-Risk Students as of October 1	=	Weighted add on At-Risk Students
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The MFP formula recognizes an increased cost of 17% for educating at-risk students. In order to establish this cost in Foundation Level 1, the Department uses the above formula.

The number of at-risk students is taken from approved applications that verify eligibility to participate in the free and reduced price lunch program. Federal Child Nutrition Program guidelines require school districts participating in the program to provide school lunch free or at reduced price to all children who are unable to pay the full price and who **qualify for free and reduced price meals based on current income eligibility guidelines**. The free and reduced price eligible count is used for the actual count of at-risk students. At-risk weights are given for “students whose family income is at or below income eligibility guidelines or other guidelines as provided by the SBESE.”

The October report of approved applications for the free and reduced price lunch program is reported through the Student Information System (SIS) database.

Since approved applications include **all** students who may participate in the school lunch program, those students not eligible for funding through the MFP will be subtracted from the total count. Through a verification procedure, districts will confirm that only students funded through the MFP (both special

education and regular education) are included in the report. Districts will exclude children in programs not funded by the MFP: i.e., Head Start, Starting Points, Title 1, and locally funded programs.

2. *Weighted Add-On Secondary Vocational Education Units*

FORMULA:

5%	Times	Number of Vocational Education Units as of October 1	=	Weighted add on Vocational Education Units
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The MFP formula recognizes an increased cost of 5% for educating vocational education students. In order to establish this cost in Foundation Level I, the Department uses the above formula.

Vocational Education consists of organized, educational training programs, services and activities that are directly related to the preparation of individuals for paid or unpaid employment, or for additional preparation for a career requiring other than a baccalaureate or advanced degree.

Vocational Education programs available in most Louisiana high schools are Agriscience/Agriculture, Business Education, Marketing Education, Family and Consumer Sciences, Technology Education, Health Occupations, Trade and Industrial Education, and Career and Technical Education.

The number of Vocational Education student units equals the number of Vocational Education courses per student, as reported by the district through the Annual School Report, submitted to the Department in October.

3. *Weighted Add-On Special Education Students (Other Exceptionalities and Gifted and Talented)*

FORMULA: *Other Exceptionalities*

150%	Times	Number of Other Exceptionalities as of October 1	=	Weighted add on Other Exceptionalities students
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FORMULA: Gifted and Talented

60%	Times	Number of Gifted and Talented as of October 1	=	Weighted add on Gifted and Talented students
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Other Exceptionalities:

The MFP formula recognizes an increased cost of 150% for providing special educational services to students identified as being “exceptional,” excluding those students categorized as gifted and talented. In order to establish this cost in Foundation Level 1, the Department uses the above formula.

The number of “other exceptionalities” is taken from student data reported as of October 1 on LANSER. The number of Special Education students identified as having “other exceptionalities” per LANSER equals (1) infants and toddlers ages 0 - 2 who are currently receiving services; and (2) both public and nonpublic, special education students ages 3 - 21 identified as having a disability as defined by R.S. 17:1943 who are receiving services from the local school district only. (Students serviced by SSD are excluded.)

The sixteen categories of service for exceptional children are:

1. Mental Disabilities
2. Hard of Hearing
3. Deaf
4. Speech/Language Impairments
5. Visual Impairments
6. Emotional/Behavioral Disorders
7. Orthopedic Impairments
8. Other Health Impairments
9. Learning Disabilities
10. Deaf-Blindness
11. Multiple Disabilities
12. Autism
13. Traumatic Brain Injury
14. Developmental Delay
15. Infant/Toddler with Disabilities
16. Non-categorical Preschool

The Department will verify the students included in the Special Education Weighted Add-on Students for Other Exceptionalities to determine whether inclusion in this count was appropriate.

Gifted and Talented:

The MFP formula recognizes an increased cost of 60% for providing special educational services to all students identified as being “gifted and talented,” excluding those students categorized as having “other exceptionalities.” In order to establish this cost in Foundation Level 1, the Department uses the above formula.

The number of “gifted and talented” students is taken from student data reported as of October 1 on LANSER. The number of Special Education students identified as being “gifted and talented” per LANSER equals both public and nonpublic special education students ages 3 to 21 years identified as gifted and talented, as defined in R.S. 17:1943, who are receiving services from the local public school district only.

The Department will verify the students included in the Special Education Weighted Add-on Students for Gifted and Talented to determine whether inclusion in this count was appropriate.

4. *Weighted Add-On Economy of Scale Students*

FORMULA: Economy of Scale

If the October 1 Membership is Less than 7,500	Then	7,500 Minus October 1 Membership Divided by 37,500	=	Economy of Scale Factor <i>(Varies by District)</i>
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The MFP recognizes increased costs for fixed overhead for smaller school districts; therefore, a curving weight of .20 at the zero student count level and zero at the 7,500 student count level is applied. This weight will vary depending on the size of the school system. There will be no benefit to school systems with membership of 7,500 or greater.

Economy of Scale Student Count shall be determined by the number of students in the base student count as defined in the Administrative Code, Section 28:I.1712.C.

5. *Total Base Foundation Level 1 State and Local Costs*

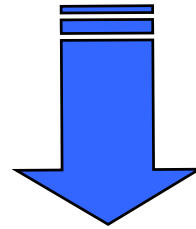
The sum of the cost of October 1 Student Membership, plus weighted add-on students At-Risk, plus weighted add-on Vocational Education units, plus weighted add-on Special Education students (Other Exceptionalities, Gifted and Talented), plus adjustments for Economy of Scale times the Base Per Pupil Amount equals Foundation Level 1 State and Local Costs.

Total Level 1 Costs

Total Weighted Membership

times

Base Per Pupil Amount



TOTAL LEVEL 1 COSTS

Shared State and Locally

B. Proportion of Base Foundation Level 1 Cost Allocated to the State 65 Percent and Local School System 35 Percent

Level 1 of the Minimum Foundation Program (MFP) stipulates that the State and Local systems share in providing the required revenues for an adequate education for all students. While the average contributed for the State is 65% and for local districts is 35%, the exact percentage contribution by the State and by each local district varies. The calculations used to determine the exact amount of State and local support for each district are based on formulas that consider the relative fiscal capacity of each district.

1. Local Equalization Factor

FORMULA: Local Equalization Factor

Local Wealth Factor (LWF)	Times	Proportion of State Weighted Membership	=	Local Equalization Factor
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The local proration factor is the product of each system's Local Wealth Factor (LWF) and its proportion of State membership.

A. *Local Wealth Factor (LWF)*

Local governments have varying degrees of capacity and effort by which educational revenues are raised. The RTS approach, known as the LWF (local wealth factor) in Louisiana, was developed by the Advisory Commission on Intergovernmental Relations. Included in the formulation of the LWF, which uses latest available data, are actual sales and property tax revenues (including debt), 50% earnings on Property and selected State and Federal Revenue in Lieu of taxes collected in each district, the net assessed property value of each district, as well as district level and statewide averages of sales and property tax rates.

The *local wealth factor* is a ratio of each school district's per pupil combined sales, property, and other revenues and the statewide average per pupil combined sales, property and other revenues. This factor is used in conjunction with the weighted proportion of student membership. The combination (called the local proration factor) recognizes both the relative fiscal capacity and student needs in each district. The result is to determine the share of educational costs for which the State and local governments are responsible.

1. The statewide average property millage rate (including debt) is multiplied by the net assessed property value of each school system divided by 1,000. This figure equals each system's property capacity.

Section I: MFP Formula Definitions

2. Each system's property capacity (including debt) is divided by its October 1 weighted membership. This figure equals the system's per pupil property capacity.
3. Sales capacity (including debt) is estimated by dividing the actual revenue amounts collected in each district by the combined sales tax rate and then multiplying this amount by the State's average sales tax rate (including debt).
4. Each system's sales capacity (including debt) is divided by its October 1 weighted membership. This figure equals the system's per pupil sales capacity.
5. Other Revenues capacity includes 50% earnings on property, KPCs 1210 and 1220; 100% of State Revenues in Lieu of taxes, KPCs 8231, 8232, 8233, and 8240; and Federal Revenues in Lieu of taxes, KPCs 14200, 14300, and 14400.
6. Each system's Other Revenues Collected - which includes 50% earnings on property, KPCs 1210 and 1220; 100% of State Revenues in Lieu of taxes, KPCs 8231, 8232, 8233 and 8240; and Federal Revenues in Lieu of taxes, KPCs 14200, 14300, and 14400 - is divided by its October 1 weighted membership. This figure equals the system's per pupil Other Revenues capacity.
7. Combined capacity is the sum of (1), (3) and (5) above.
8. Combined per pupil capacity is the sum of (2), (4) and (6) above.
9. The combined capacity per student for each system is divided by the state average combined capacity per student to arrive at each school system's relative wealth or fiscal capacity and referred to as the LWF. The result is an index that can be used to rank districts according to their statewide relative capacity to raise revenues for education.

Fiscal Effort

Comparing each district's taxing capacity (the ability to raise revenue) against its tax effort (actual revenues being raised) provides a means by which the local tax burden will reflect the district's effort relative to other districts in the state. Each district's total ad valorem revenues, sales tax revenues, and other revenues divided by its capacity to raise revenues indicates the extent to which each district utilizes available tax bases.

Local Wealth Capacity

Property and Sales Tax Revenue Capacity
plus Other Revenues

Equals

Total Fiscal
Capacity

Divided by
Students

Equals

Fiscal Capacity Per
Pupil

Local Wealth Factor

District Fiscal Capacity
Per Pupil

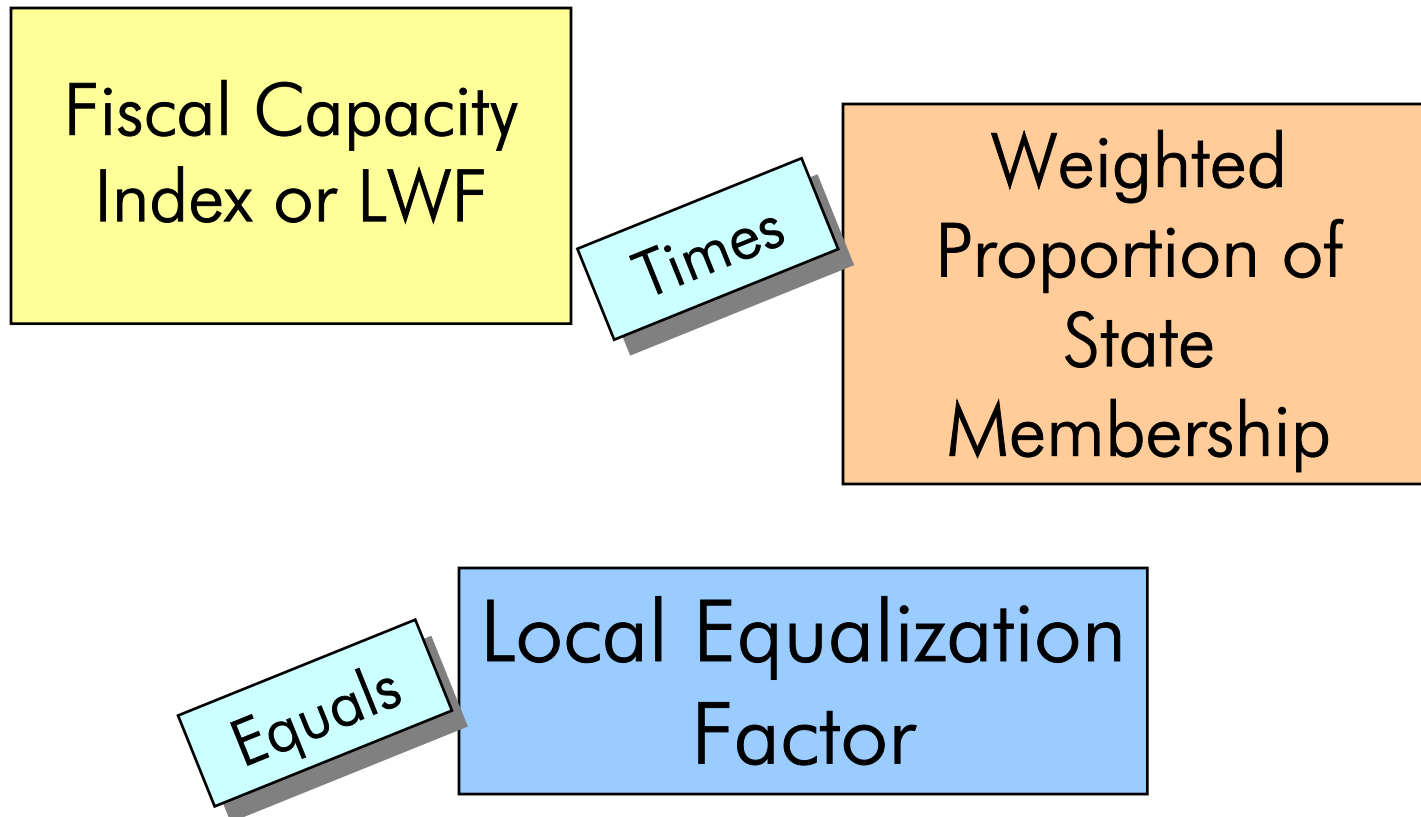
Divided by

State Average
Fiscal Capacity Per
Pupil

Equals

Local Wealth
Factor

Local Equalization Factor



B. Proportion of State Weighted Membership

The *Proportion of State Weighted Membership* is defined as each local school system's total weighted membership divided by the state total weighted membership. Each system's weighted membership is comprised of its total October 1 MFP membership plus 17% of the number of at-risk students, plus 5% of the secondary vocational education units, plus 150% for special education-other exceptionalities students, plus 60% for special education-gifted and talented students, plus an economy of scale curving weight of 20% at zero student October 1 membership level down to zero percent at 7,500 student October 1 membership level.

2. Local Support of Foundation Level 1 Costs

(Targeted Local Share of Level 1 Costs)

FORMULA: *Local Support of Foundation Level 1 Costs*

Local Proration Factor	Times	Base Foundation Level 1 Total State and Local Costs	Times	35%	=	Local Support of Level 1 Costs
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Level 1 Total State and Local Costs include each district's weighted student membership multiplied by the base per pupil amount. The Local Support of Foundation Level 1 Costs (local share) is derived by multiplying statewide total Level 1 state and local costs by the local proration factor and by 35%. The State share is the remaining 65%.

3. State Support of Foundation Level 1 Cost

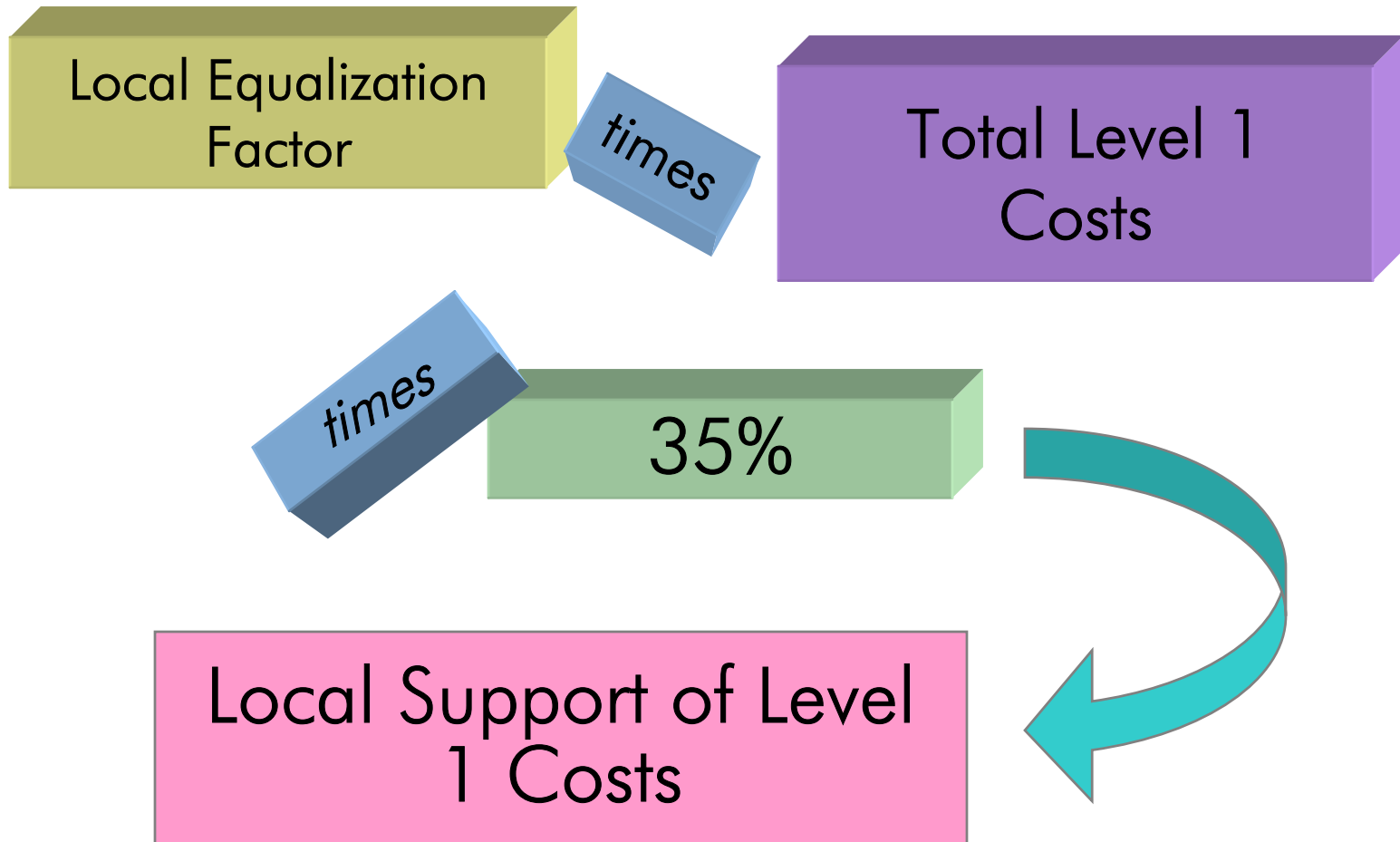
(Base Foundation Level 1 Cost less Local Support Level 1 Cost)

FORMULA: *State Support of Foundation Level 1 Cost*

Base Foundation Level 1 Cost (Shared State and Local)	Less	Local Support of Level 1 Cost	=	State Support of Level 1 Cost
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The State's support (share) of Foundation Level 1 program cost is the difference between each system's Base Foundation Level 1 (State and local) cost and its local support of Foundation Level 1 cost (local share).

Local Support of Level 1 Costs



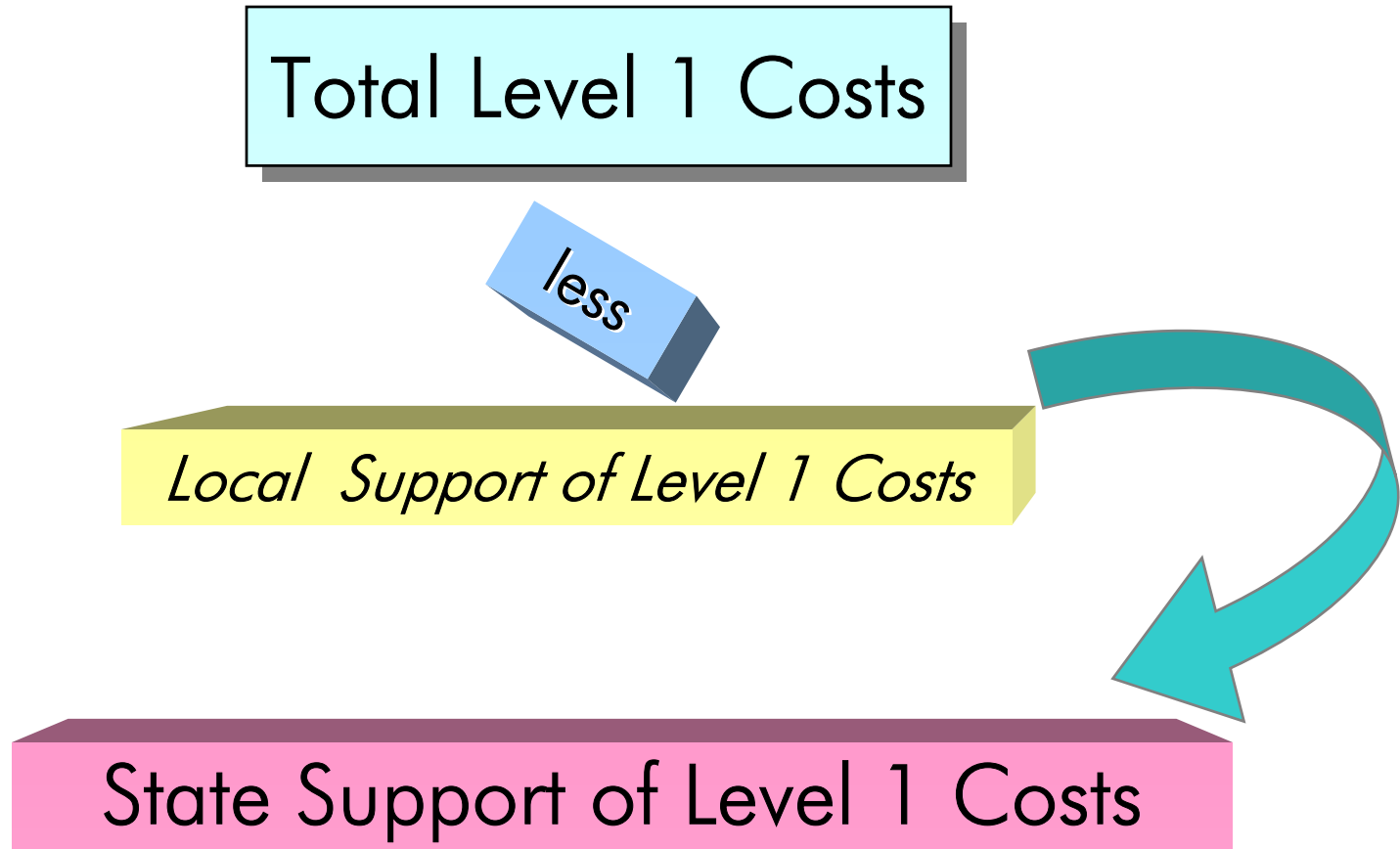
State Support of Level 1 Costs

Total Level 1 Costs

less

Local Support of Level 1 Costs

State Support of Level 1 Costs



II. Level 2 - Incentive for Local Effort

The Level 2 funding mechanism provides incentives for districts to meet their share of the Level 1 target. To qualify for additional funding through Level 2, local school district revenues must exceed the local target (local share of Level 1 cost) calculated by the formula in Level 1. The formula limits the amount of local revenue eligible for reward in Level 2 to 33% of its Level 1 cost. A state average has also been set at forty percent of the amount of the local district's eligible revenue. Once the amount of eligible revenue has been established, the local wealth factor (LWF) is used. The LWF provides a relative measure of each school district's ability to pay. This factor multiplied by the reward [currently set at .4] is again multiplied by the lesser of either a) the limit on eligible local revenue in Level 2, or b) the actual amount over Level 1 cost.

A. Level 2 Eligible Local Revenue

1. Local Revenue Over Level 1 Local Share

FORMULA: Local Revenue Over Level 1 Local Share

Sales and Property Tax (Including Debt), and Other Revenues for Prior year	Less	Local Share of Level 1 Cost	=	Local Revenue Over Level 1 Local Share
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Revenue over Level 1 is the difference between the sales and property tax (including debt) and other revenues for the school system and local support of Level 1 cost.

2. Limit on State Level 2 Support

FORMULA: Limit on State Level 2 Support

Base Foundation Level 1 Cost	Times	Set Limit (33%)	=	Limit on State Level 2 Support
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The school system's base foundation Level 1 (State and local) cost is multiplied by the set limit of 33%. This figure represents the State's limit on Level 2 support.

3. Level 2 Eligible Local Revenue

FORMULA: Eligible Local Revenue

Lesser of:	(1) Local Revenue Over Level 1 Local Share	Or	(2) Limit on State Level 2 Support
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Each school system's Level 2 Eligible Revenue is the lesser of local revenue over Level 1 (local share) or the limit on State Level 2 Support.

B. State Support of Level 2 Local Fiscal Effort

1. Percent State Share Level 2

FORMULA: Percent State Share Level 2

$1 - [(1 - .40) \times (\text{LWF})]$	=	Each District's Percent of Level 2 Support
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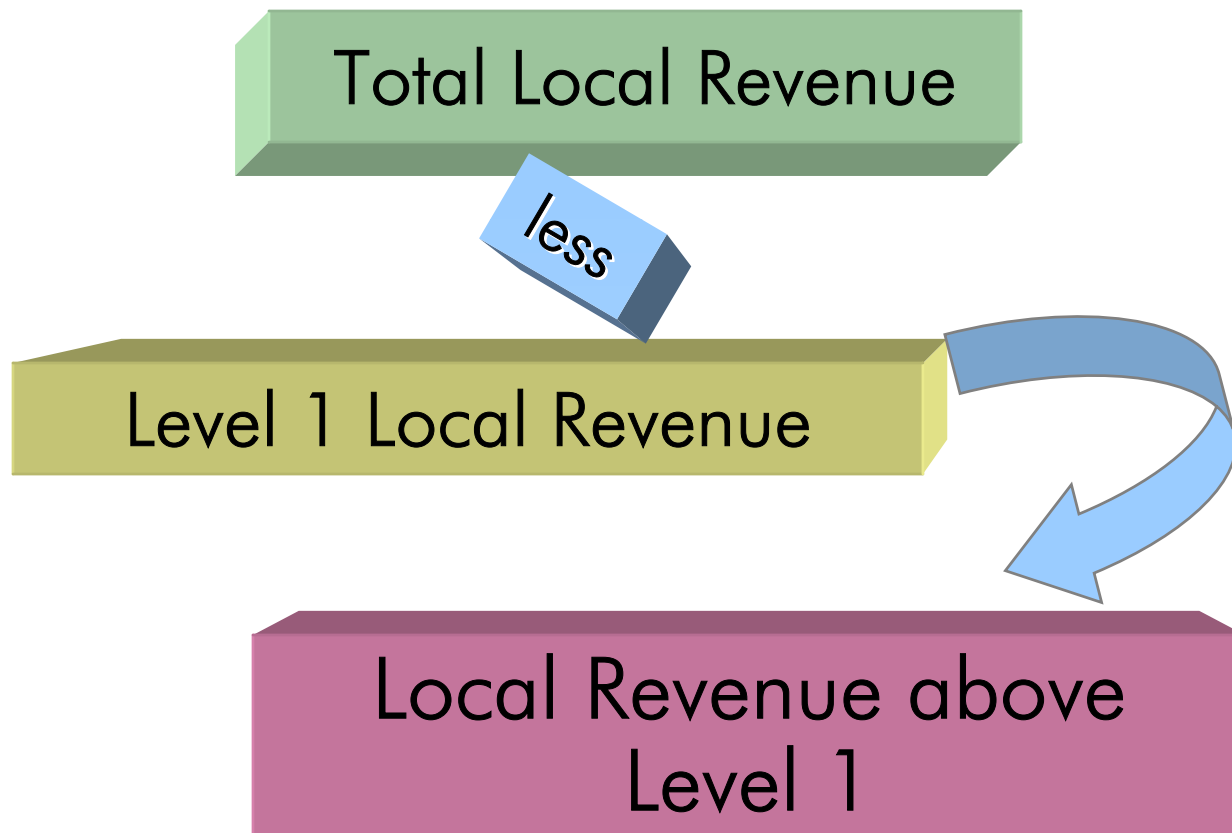
2. State Support Level 2

FORMULA: State Support of Level 2

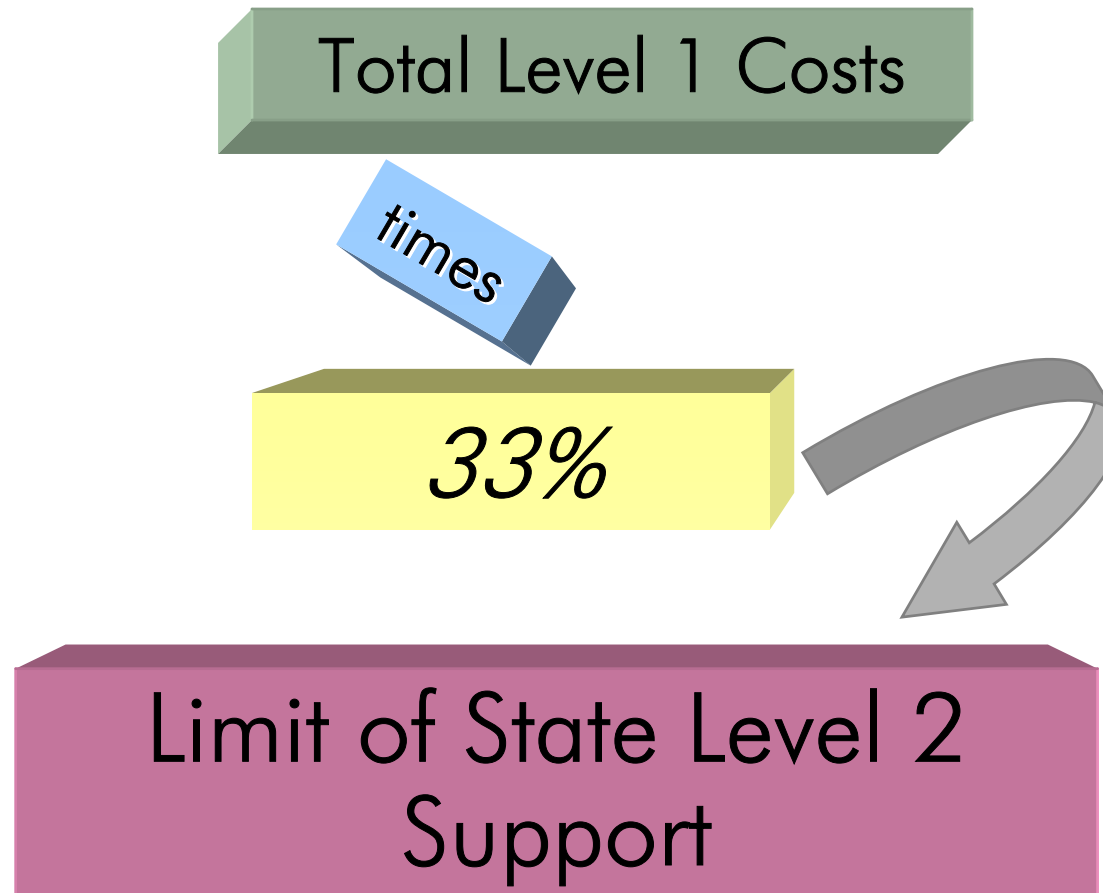
Level 2 Eligible Revenue	Times	Each District's Percent of Level 2 Support	=	State Support for Level 2 (<i>State Aid Level 2</i>)
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The State aid Level 2 is derived by first subtracting .40 from the whole number one; second, multiplying .60 (1-.4) with the district's LWF factor; third, subtracting the product (.6 x LWF) from the whole number one; fourth, multiplying the remainder times the district's eligible local revenue.

Determining Local Revenue Eligible for Level 2 Funding



Determining the Level 2 Limit



Level 2 - Reward Funding

40% of Equalized
Local Wealth Factor

$$1 - [(1 - .40) \times \text{LWF}]$$

times

Eligible
Revenue

(lesser of Local
Revenue Above
Level 1 or Local
Revenue Limit)

equals

Level 2 Funding

C. Minimum Foundation Program Level 1 and Level 2 State-Funded Amounts

MFP State Share of Level 1 Cost	Plus	MFP State Share of Level 2	=	MFP Level 1 and 2 State-Funded Amount
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III. Minimum Foundation Program Level 3 Legislative Enhancements

A. FY 2001-02 Certificated Pay Raise Continuation Enhancement

The supplemental funding provided for the FY 2001-02 certificated pay raise will continue for each district based on the adjusted per pupil amount calculated using the adjusted October 1, 2001 membership. The adjusted per pupil amount is multiplied times the current October 1 membership.

B. FY 2002-03 Support Worker Pay Raise Continuation Enhancement

The supplemental pay raise allocation for noncertified support workers provided in FY 2002-03 will continue using the per pupil amount provided in FY 2002-03 times the current October 1 membership.

C. Foreign Language Associates

Any local school system employing a Foreign Language Associate shall receive a supplemental allocation from BESE of \$20,000 per teacher not to exceed a total of 300 teachers in the program.

D. Accountability Student Transfer Enhancement

Any district that includes in its October 1 membership a student who:

- a. Transferred from an SI2, SI3, SI4, SI5 or SI6 school in another district; and
- b. Attended the SI2, SI3, SI4, SI5 or SI6 school in the immediate preceding year before transferring; and
- c. Transferred to an academically acceptable school in accordance with BESE Accountability Transfer policy;

will receive additional funding equal to the current year MFP state average local share per pupil for each such student for a maximum of 3 years, as long as the student is enrolled.

E. Hold-Harmless Enhancement

The concept for the present formula was enacted in FY 1992-93. At that time, there were school systems that were “under funded” by the state and those that were “over funded” by the state. In FY 1999-00, this MFP formula concept was fully implemented for the first time with 52 systems funded at the appropriate state level, eliminating the “under funded” situation. School systems identified as “over funded” were “held harmless” by the provision of a per pupil continuation of the previous year’s level of State funding capped at the total prior year funding. In FY 2000-01, Hold Harmless funding was frozen, removed from Level 1 and Level 2 of the formula, and placed in Level 3. The Level 3 provision for Hold Harmless districts is that these districts shall receive their prior year per pupil Hold Harmless amount times their current year October 1 membership not to exceed the total Hold Harmless amount received in the prior year.

District	Per Pupil Amount	Total Amount Not to Exceed
Concordia	\$61	\$224,419
East Baton Rouge	\$567	\$25,595,514
Evangeline	\$30	\$184,440
Iberville	\$586	\$2,512,768
Jefferson	\$523	\$26,013,497
Lafayette	\$69	\$1,996,377
Plaquemines	\$1,497	\$6,901,170
Pointe Coupee	\$112	\$354,256
St. Charles	\$1,010	\$9,520,260
St. James	\$498	\$1,872,978
West Feliciana	\$2,697	\$5,908,357

IV. Required Expenditure Amounts

A. Required Pay Raise – Certificated Staff

SCR 122 continues the requirement that not less than 50% of each school district’s increased State funding from implementation of Level 1 and Level 2 of the formula is to be used to supplement and enhance full-time certificated staff salaries and retirement benefits. This requirement was first initiated in SCR 139 of 2001 for FY 2002-03 and continues through FY 2004-05.

B. 70% Local General Fund Required Instructional Expenditure

To provide for accountability of State funds while affording local school board flexibility, local school boards must ensure that **seventy percent (70%)** of their general funds, including all revenue sources, are expended on instruction. When performing this calculation, the total of all state and local monies reported in the local school system's **GENERAL FUND ONLY** is considered.

1. General Fund Definition

The general fund of the local school system is used to account for all revenue sources except those required to be accounted for in another fund. It is the chief reporting vehicle for the local school system's current operations.

2. Instruction Definition *(Per SCR 122)*

The definition of instruction shall provide for the following:

- a. The activities dealing directly with the interaction between teachers and students to include such items as salaries, employee benefits, purchased professional and technical services, instructional materials and supplies, and instructional equipment;
- b. Pupil support activities designed to assess and improve the well-being of students to supplement the teaching process; and
- c. Instructional staff activities associated with assisting the instructional staff with the content and process of providing learning experiences for students.

3. Formula Calculation for 70% Requirement

The formula that will be used to compute a local school district's compliance with the seventy-percent requirement is as follows:

Seventy-Percent Test: (Instructional Expenditures)
DIVIDED BY
(Support Expenditures PLUS Instructional Expenditures)

Instructional Expenditures:

Sum of

- Regular Programs
- Special Education Programs
- Vocational Educational Programs
- Other Instructional Programs
- Special Programs
- Pupil Support Services (exclude equipment object code 730)
- Instructional Staff Services (*exclude equipment object code 730*)

Less

- Non Public Textbook Revenue (*Keypunch Code 7960*)

Support Expenditures

Sum (exclude equipment object code 730)

- General Administration
- School Administration
- Business Services
- Operation and Maintenance
- Student Transportation
- Central Services
- Food Service Operations

Less

- Non Public Transportation Revenue (*Keypunch Code 7945*)

C. Expenditure Requirement for Foreign Language Associate Program

The State must maintain support of the Foreign Language Associate Teacher program at a maximum of 300 foreign associate teachers employed in any given year. These teachers shall be paid by the employing local school system the amount of average classroom teacher salary (without PIP) by years of experience and degree, beginning with year one.

V. Funding for Louisiana State University and Southern University Laboratory Schools

Each Louisiana State University and Southern University Laboratory School student per the October 1 membership definition shall be funded through the Minimum Foundation Program. These students shall be funded an amount per student equal to the amount

allocated per student for the state share of the Minimum Foundation Program. The funds appropriated for these students shall be allocated to the corresponding institution of higher education to ensure the equitable expenditure of funds for the operation of these schools.

VI. Adjustments for Mid-Year Supplements, Audit Findings and Data Revisions

A. Payment of Funds

BESE shall determine final allocations of the minimum foundation program formula for parish, city and other local school systems, using latest available data, no later than June 30 for the fiscal year beginning July 1.

B. Mid-year Supplements

- If any district's October 1 student count exceeds the previous year's audited October 1 membership by either 50 students or 1%, a mid-year adjustment to provide additional per pupil funding shall be made for each additional student based on the final MFP allocation per pupil amount for that district as approved by BESE.
- For the FY 2004-05 only, any district collecting new sales or property taxes in FY 2003-04 based on local voter referendum shall receive a mid-year adjustment for state support of local initiative. This supplement will be determined by adding the increased revenues into the Level 2 section of the formula to determine the final allocation, and such adjustment shall only apply for the identified districts.

C. Audit Review

The data used in determining each district's Minimum Foundation Program allocation will be audited and may result in changes to final statistical information. Necessary adjustments as a result of audit findings are made to the allocation in the subsequent year.

VII. Definition of Timeliness and Reporting Documents for Attendance

The student membership is determined using the data provided in the SIS Student Membership Data Report. If October 1 falls on a Saturday, membership is reported on September 30. If October 1 falls on Sunday, membership is reported on October 2.

Each school district shall assure that each school maintains an auditable attendance record for the October 1 reporting period. Districts should be cognizant of the following *Bulletin 741* policies concerning attendance that could be part of any decision to include a student in membership count for October 1:

1.55.03 Each school system shall develop and implement a system whereby a student's parent, tutor, or legal guardian is given written notification when that student has been excessively absent from school and at intervals thereafter. This notification shall be provided each semester for those high schools operating on a semester basis.

1.55.04 A student is considered to be excessively absent for the purpose of notification when he has missed 5 days of school for those schools operating on a semester basis or 10 days of school for those schools not operating on a semester basis.

1.55.23 Any unexplained, unexcused, or illegal absence or habitual tardiness shall be immediately reported to the visiting teacher and/or Supervisor of Child Welfare and Attendance when necessary.

Violations of the compulsory attendance law shall be investigated, and when necessary, shall include written notice, either in person or by registered mail, to the parent, tutor, or other person having control or charge of a student within the age of compulsory school attendance.

Section II
Minimum Foundation Program (MFP) Formula
Calculations and Sources of Data

FY 2004-05 Budget Letter

The State Department of Education with the approval of the State Board of Elementary and Secondary Education issues an annual Budget Letter. The purpose of the Budget Letter is to outline the MFP distribution. Detailed fiscal calculations for each school district are included in table format.

The following information is designed to provide the user with an organized, informative reference source on how the formula calculations are completed.

The tables are briefly described below.

- Table 1: State Level Comparison**
MFP FY 2003-2004 Budget Letter variables compared to MFP FY 2004-2005 Budget Letter variables used to calculate the State equalization distribution.
- Table 2: MFP Distribution and Adjustments**
Total MFP distribution (less audit adjustments) and monthly MFP distributions for the 68 Louisiana school systems.
- Table 3: FY 2004-2005 MFP Level 1 Base Per Pupil and Level 2 Local Incentive**
Calculation of the FY 2004-2005 MFP Level 1 and 2 for the 68 Louisiana school systems.
- Table 3A: FY 2004-2005 Certified Pay Raise Requirement**
Calculation of the FY 2004-2005 certified pay raise requirement.
- Table 4: FY 2004-2005 Level 3 Unequilized Funding**
Continuation of the FY 2001-2002 pay raise, continuation of the FY 2002-2003 support worker pay raise, foreign language associates funding and hold harmless funding for the 68 Louisiana school systems.
- Table 5: FY 2004-2005 Allocation for the Lab Schools**
Total MFP distribution less audit adjustments and revised monthly MFP distributions for LSU and SU Lab Schools.
- Table 6: MFP Local Wealth Factor (LWF)**
Calculation of the Local Wealth Factor (LWF) for the 68 Louisiana school systems.
- Table 7: FY 2002-2003 Local Property and Sales Tax Revenues**
Summary of the Assessed Property Values and Ad Valorem and Sales Tax amounts and rates for the 68 Louisiana school systems.
- Table 8: October 1, 2003 Student Membership**
October 1, 2003 student membership by grade level and the October 1, 2002 adjusted total membership for the 68 Louisiana school systems.

Formula Calculation Legend

Formula 

Input 

Link 

Table 1: State Level Comparison

MFP Formula Items	FY 2003-2004 Budget Letter Circ #1076	FY 2004-2005 Budget Letter Circ #1077	Comparison of FY 2004-2005 Budget Letter to FY 2003-2004 Budget Letter	% Change
Selected Formula Factors	(1) <i>Input</i>	(2) <i>Link</i>	(3) <i>Formula</i>	(4) <i>Formula</i>
	Source: Prior Year Budget Letter, Table 1	Source: Current Year Budget Letter, Table 1	Col.(2) - Col.(1)	Col.(3) ÷ Col.(1)

Table 2: FY 2004-2005 MFP Distribution and Adjustments

2004-2005 MFP State Share of Levels 1, 2, & 3	Monthly Payments July 2004 through June 2005	2003-2004 MFP Budget Letter with Audit Adjustments Total Distribution	Change in MFP Distribution between 2003-2004 and 2004-2005	Increases in MFP Funding for 2004-2005	Decreases in MFP Funding for 2004-2005
(1)	(2)	(3)*	(4)	(5)	(6)
<i>Link</i>	<i>Formula</i>	<i>Input</i>	<i>Formula</i>	<i>Formula</i>	<i>Formula</i>
Table 3, Col.(31)	Col.(1) ÷ 12	Prior Year Budget Letter, Table 2, Col.(4)	Col.(1) - Col.(3)	Positive Col.(4)	Negative Col.(4)

* This column usually represents the prior year adjusted budget letter. Due to timing changes per SCR 122, the FY 2004-05 Resolution, FY 2003-04 Audit Adjustments will be applied to the FY 2005-06 Budget Letter.

Table 3: FY 2004-2005 MFP Level 1 Base Per Pupil and Level 2 Local Incentive

Oct. 1, 2003 Student Membership (per SIS)	AT-RISK STUDENTS (per SIS)	Weighted Add-on Students At Risk	VOC UNITS (per ANNUAL SCHOOL REPORT)	Weighted Add-On Units Voc. Ed.	SPECIAL ED, OTHER EXCEPTIONALITIES STUDENTS (per LANSER)	Weighted Add-On Students Other Exceptionalities
(1)	(2a) Hidden	(2)	(3a) Hidden	(3)	(4a) Hidden	(4)
Input	Input	Formula	Input	Formula	Input	Formula
Source: SIS	Source: SIS	Col.(2a) x 17%	Source: Annual School Report (ASR)	Col.(3a) x 5%	Source: LANSER	Col.(4a) x 150%

SPECIAL ED, GIFTED AND TALENTED STUDENTS (per LANSER)	Weighted Add-On Students Gifted/Talented	Economy of Scale; If < 7500, then 7500 less October 1 Membership	ECONOMY OF SCALE PERCENT SUPPORT	Economy-of-Scale Weighted Add-On Units	Total Weighted Add-On Students and/or Units	Total Weighted Membership and/or Units	Per Pupil Amount
(5a) Hidden	(5)	(6a) Hidden	(6b) Hidden	(6)	(7)	(8)	(9)
Input	Formula	Formula	Formula	Formula	Formula	Formula	Input
Source: LANSER	Col.(5a) x 60%	If Col.(1) is < 7500, then = 7500 - Col.(1), otherwise 0	Col.(6a) ÷ 37,500; maximum of 20% (7500 ÷ 37500)	Col.(6b) x Col.(1)	Col.(2) + Col.(3) + Col.(4) + Col.(5) + Col.(6)	Col.(1) + Col.(7)	Source: Concurrent Resolution

TOTAL LEVEL 1 COSTS	Local Wealth Factor (LWF)	Weighted Proportion State Membership	Local Proration Factor	Local Share of Level 1	Local Share Percent	STATE SHARE OF LEVEL 1	State Share Percent
(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Formula	Link	Formula	Formula	Formula	Formula	Formula	Formula
Col.(8) x Col.(9)	Table 6, Col.(10)	Col.(8) ÷ "State Total of Col.(8)"	Col.(11) x Col.(12)	If "State Total of Col.(10)" x Col.(13) x 35% < Col.(10), use; otherwise Col.(10)	Col.(14) ÷ Col.(10)	If Col.(10) - Col.(14) > 0, use, otherwise 0	Col.(16) ÷ Col.(10)

Sales and Property Tax Revenues (Including Debt) Plus Other Revenue	Local Revenue Over Level 1	Local Revenue Under Level 1	Local Revenue Limit on Level 2 State Support	ELIGIBLE LOCAL REVENUE LEVEL 2	STATE AID LEVEL 2	Percent State
(18)	(19)	(20)	(21)	(22)	(23)	(24)
Link	Formula	Formula	Formula	Formula	Formula	Formula
Table 7, Col.(35)	If Col.(18) - Col.(14) > 0, use, otherwise 0	If Col.(18) - Col.(14) < 0, use, otherwise 0	Col.(10) x 33%	Lesser of Col.(19) or Col.(21)	If {1-[(1-.4) x Col.(11)]} x Col.(22) > 0, use, otherwise 0	If Col.(22) = 0, use 0, otherwise Col.(23) ÷ Col.(22)

Table 3: FY 2004-2005 MFP Level 1 Base Per Pupil and Level 2 Local Incentive

Level 2 State Liability	State and Local Participation in Level 2	2004-2005 Levels 1 and 2 STATE SHARE OF COST	Per Pupil	LEVEL 3 STATE SHARE OF COST	Per Pupil	2004-2005 STATE SHARE OF COST (Levels 1, 2, & 3)
(25) Formula	(26) Formula	(27) Formula	(28) Formula	(29) Link	(30) Formula	(31) Formula
If $\{1 - [(1-.4) \times \text{Col.}(11) \times \text{Col.}(21)] - \text{Col.}(23) > 0$, use, otherwise 0	Col.(22) + Col.(23)	Col.(16) + Col.(23)	Col.(27) ÷ Col.(1)	Table 4, Col.(17)	Col.(29) ÷ Col.(1)	Col.(27) + Col.(29)

TOTAL STATE SUBSEQUENT YEAR CHANGE - CASH BASIS	2004-2005 Per Pupil State Share (Levels 1, 2, & 3)	Rank	State Funds as Percent of Total State & Local	Rank	LEVELS 1 and 2 LOCAL SHARE OF COST
(32) Formula	(33) Formula	(34) Formula	(35) Formula	(36) Formula	(37) Formula
Col.(31) - "Table 2, Col.(3)"	Col.(31) ÷ Col.(1)	District Rank based on Col.(33)	Col.(31) ÷ Col.(41)	District Rank based on Col.(35)	Col.(14) + Col.(22)

Local Per Pupil (Levels 1 and 2)	Rank	Local Revenue as Percent of Total State & Local	2004-2005 TOTAL STATE AND LOCAL COST of Levels 1, 2 and 3	2004-2005 STATE & LOCAL COST PER OCT 1 MEMBERSHIP	Rank
(38) Formula	(39) Formula	(40) Formula	(41) Formula	(42) Formula	(43) Formula
Col.(37) ÷ Col.(1)	District Rank based on Col. (38)	Col.(37) ÷ Col. (41)	Col.(31) + Col.(37)	Col.(41) ÷ Col.(1)	District Rank based on Col.(42)

Table 3A: FY 2004-2005 Certificated Pay Raise Requirement

LEVEL 1 & 2 STATE INCREASES AND ADJUSTMENTS						
2004-2005 Levels 1 and 2 STATE SHARE OF COST	2004-2005 Levels 1 and 2 STATE SHARE per Oct. 1, 2003 Membership	Rank	2003-2004 Budget Letter Level 1 & 2 State Share of Costs	Per Pupil	Change in MFP Distribution between 2003-2004 and 2004-2005	Increases in MFP Funding for 2004-2005
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Link	Formula	Formula	Input	Formula	Formula	Formula
Table 3, Col.(27)	Col.(1) ÷ Table 3,Col.(1)	District Rank based on Col.(2)	Prior Year Budget Letter, Table 3, Col.(27)	Col.(4) ÷ Table 8, Col.(20)	Col.(1) - Col.(4)	If Col.(6) > 0 use, otherwise 0

LEVEL 1 & 2 STATE INCREASES AND ADJUSTMENTS (continued)			2004-05 PAY RAISE REQUIREMENT		
Per Pupil	Decreases in MFP Funding for 2004-2005	No. of Districts	Adjustment for Increased Students - Amount Subtracted From MFP Increase	Increased MFP Funding (L1&2) After Adjustment for Student Increases	50% Distribution Amount for Certificated Pay Increase Exclusive of Retirement Contribution of 15.5%
(8)	(9)	(10)	(11)	(12)	(13)
Formula	Formula	Formula	Formula	Formula	Formula
Col.(7) ÷ Table 3,Col.(1)	If Col.(6) < 0 use, otherwise 0	If Col.(9) < 0 use 1, otherwise 0	If Col.(7) < 0 use 0, otherwise Col.(2) x Table 8,Col.(22) x -1	Col.(7) + Col.(11)	Col.(12) ÷ 2 ÷ 1.155

Table 4: FY 2004-2005 Level 3 Unequalized Funding

2001- 02 Certificated Pay Raise Continuation			
2001-02 Adjusted Minimum Pay Enhancement Supplement	Adjusted Oct 1, 2001 Membership	Adjusted Minimum Pay Supplement Per Pupil Amount	2001-02 Minimum Pay Continuation Supplement
(1)	(2)	(3)	(4)
<i>Input</i>	<i>Input</i>	<i>Formula</i>	<i>Formula</i>
2001-2002 Adjusted Budget Letter, Table 4, Col.(17)	2001-2002 Adjusted Budget Letter, Table 3, Col.(1)	Col.(1) ÷ Col.(2)	Col.(3) x Table 3, Col.(1)

2002- 03 Support Worker Pay Raise Continuation			
2002-03 Support Worker Pay Supplement	Oct 1, 2002 Student Membership	Pay Supplement Per Pupil Amount	2002-03 Pay Supplement Continuation
(5)	(6)	(7)	(8)
<i>Input</i>	<i>Input</i>	<i>Formula</i>	<i>Formula</i>
Source: Circular 1068 (2002-03 Support Worker Pay Supplement)	2002-2003 Budget Letter, Table 3, Col.(1)	Col.(5) ÷ Col.(6)	Table 3, Col.(1) x Col.(7)

Foreign Language Associates		Accountability Student Transfer	
Number of Foreign Associate Teachers FY 2003-2004	Level 3 State Funding for Foreign Associate Teachers	Number of Students Received from CA 2/3 Schools Based on 2002-03 Data	2004-05 Accountability Reward Amount
(9)	(10)	(11)	(12)
<i>Input</i>	<i>Formula</i>	<i>Input</i>	<i>Formula</i>
Division of Student Standards & Assessments	\$20,000 x Col.(9)	Planning, Analysis & Information Resources (PAIR)	Col.(11) x "State average of Table 3, Col.(38)"

Hold Harmless				TOTAL LEVEL 3
Prior Year Hold Harmless Per Pupil Amount	Current Year Hold Harmless Amount	Amount Received in Prior Year and Not to Exceed	2004-2005 Lesser Amount of Current Year or Amount Not to Exceed	TOTAL LEVEL 3 UNEQUALIZED FUNDING
(13)	(14)	(15)	(16)	(17)
<i>Input</i>	<i>Formula</i>	<i>Input</i>	<i>Formula</i>	<i>Formula</i>
Per HCR 235	Col.(13) x Table 3, Col.(1)	Per HCR 235	If Col.(14) > Col.(15) use Col.(15), otherwise Col.(14)	Col.(4) + Col.(8) + Col.(10) + Col.(12) + Col.(16)

Table 5: FY 2004-2005 Allocation for the Lab Schools

October 1, 2003 Membership	MFP State Average Per Pupil 2004-05	Total Allocation	Monthly Payment
(1) <i>Input</i>	(2) <i>Link</i>	(3) <i>Formula</i>	(4) Hidden <i>Formula</i>
Source: SIS	State Average for Table 3, Col.(33)	Col.(1) x (Col.(2))	Col.(3) ÷ 12

Table 6: MFP Local Wealth Factor (LWF)

OCT. 1, 2003 WEIGHTED STUDENT MEMBERSHIP	PROPERTY AND SALES CAPACITY				OTHER REVENUES: Includes State and Federal taxes in lieu of & 50% of earnings from 16th section and from other real estate	PER PUPIL
	PROPERTY CAPACITY INCLUDING DEBT	PER PUPIL	SALES CAPACITY INCLUDING DEBT	PER PUPIL		
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Link	Formula	Formula	Formula	Formula	Link	Formula
Table 3, Col.(8)	"Table 7, Col.(3)" x "State Total of Table 7, Col.(25)" ÷ 1000	Col.(2) ÷ Col.(1)	"Table 7, Col.(31)" x "State Total of Table 7, Col.(27)"	Col.(4) ÷ Col.(1)	Table 7, Col.(34)	Col.(6) ÷ Col.(1)

LOCAL WEALTH FACTOR				2002-2003 ACTUAL REVENUES (INCLUDING DEBT)	LOCAL EFFORT INDEX		
COMBINED CAPACITY INCLUDING DEBT	PER PUPIL	FISCAL CAPACITY INDEX LWF	RANK OF LWF		PER PUPIL	EFFORT INDEX	RANK
(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Formula	Formula	Formula	Formula	Link	Formula	Formula	Formula
Col.(2) + Col.(4) + Col.(6)	Col.(8) ÷ Col.(1)	Col.(9) ÷ "State Total of Col.(9)"	Highest to Lowest Capacity Index based on Col.(10)	Table 7, Col.(35)	Col.(12) ÷ Col.(1)	Col.(13) ÷ Col.(9)	Highest to Lowest Effort Index Based on Col.(14)

Table 7: FY 2002-2003 Local Property and Sales Tax Revenues

2002 ASSESSED PROPERTY VALUE			AD VALOREM CONSTITUTIONAL TAX	
TOTAL ASSESSED PROPERTY VALUE	ASSESSED HOMESTEAD EXEMPTION	NET ASSESSED TAXABLE PROPERTY	PARISH MILL RATE	PARISH REVENUE AMOUNT
(1)	(2)	(3)	(4)	(5)
<i>Input</i>	<i>Input</i>	<i>Formula</i>	<i>Input</i>	<i>Input</i>
Source: LA Tax Commission Tables 41 & 43	Source: LA Tax Commission Tables 41 & 43	Col.(1) - Col.(2)	Source: FY2002-03 AFR kpc 62220 Col.(3)	Source: FY2002-03 AFR kpc 62220 Col.(4)

AD VALOREM RENEWABLE TAXES						TOTAL AD VALOREM TAXES (NON DEBT)
PARISH MILL RATE	PARISH REVENUE AMOUNT	DIST. MILL LOW	DIST. MILL HIGH	# OF DIST.	DIST. REVENUE AMOUNT	
(6)	(7)	(8)	(9)	(10)	(11)	(12)
<i>Input</i>	<i>Input</i>	<i>Input</i>	<i>Input</i>	<i>Input</i>	<i>Input</i>	<i>Formula</i>
Source: FY2002-03 AFR kpc 62320 Col.(3)	Source: FY2002-03 AFR kpc 62320 Col.(4)	Source: FY2002-03 AFR kpc 62320 Col.(5)	Source: FY2002-03 AFR kpc 62320 Col.(6)	Source: FY2002-03 AFR kpc 62320 Col.(7)	Source: FY2002-03 AFR kpc 62320 Col.(8)	Col.(5) + Col.(7) + Col.(11)

DEBT SERVICE TAXES						TOTAL AD VALOREM TAXES (DEBT)
PARISH MILL RATE	PARISH REVENUE AMOUNT	DIST MILL LOW	DIST MILL HIGH	# OF DIST.	DIST REVENUE AMOUNT	
(13)	(14)	(15)	(16)	(17)	(18)	(19)
<i>Input</i>	<i>Input</i>	<i>Input</i>	<i>Input</i>	<i>Input</i>	<i>Input</i>	<i>Formula</i>
Source: FY2002-03 AFR kpc 62620 Col.(3)	Source: FY2002-03 AFR kpc 62620 Col.(4)	Source: FY2002-03 AFR kpc 62620 Col.(5)	Source: FY2002-03 AFR kpc 62620 Col.(6)	Source: FY2002-03 AFR kpc 62620 Col.(7)	Source: FY2002-03 AFR kpc 62620 Col.(8)	Col.(14) + Col.(18)

SUMMARY OF AD VALOREM TAXES						TOTAL AD VALOREM REVENUE INCLUDING DEBT
PARISHWIDE MILLAGE INCL. DEBT	REVENUE PARISHWIDE INCL. DEBT	REVENUE DISTRICT INCL. DEBT	TOTAL AVG. MILL RATE (DEBT)	TOTAL AVG. MILL RATE (NON DEBT)	TOTAL AVG. MILL RATE INCLUDING DEBT	
(20)	(21)	(22)	(23)	(24)	(25)	(26)
<i>Formula</i>	<i>Formula</i>	<i>Formula</i>	<i>Formula</i>	<i>Formula</i>	<i>Formula</i>	<i>Formula</i>
Col.(4) + Col.(6) + Col.(13)	Col.(5) + Col.(7) + Col.(14)	Col.(11) + Col.(18)	[Col.(19) ÷ Col.(3)] x 1000	[Col.(12) ÷ Col.(3)] x 1000	[Col.(26) ÷ Col.(3)] x 1000	Col.(12) + Col.(19)

Table 7: FY 2002-2003 Local Property and Sales Tax Revenues

SUMMARY OF SALES TAXES			TOTAL SALES TAX REVENUE	COMPUTED SALES TAX BASE		
COMBINED SALES PERCENT	SALES REVENUE (NON-DEBT)	SALES REVENUE (DEBT)		COMPUTED SALES TAX BASE	NON-DEBT RATE	DEBT RATE
(27)	(28)	(29)	(30)	(31)	(32)	(33)
<i>Input</i>	<i>Input</i>	<i>Input</i>	<i>Formula</i>	<i>Formula</i>	<i>Formula</i>	<i>Formula</i>
Source: FY2002-03 AFR kpc 63320 Col.(3)	Source: FY2002-03 AFR kpc 63320 Col.(4)	Source: FY2002-03 AFR kpc 63320 Col.(5)	Col.(28) + Col.(29)	Col.(30) ÷ Col.(27)	Col.(28) ÷ Col.(31)	Col.(29) ÷ Col.(31)

OTHER REVENUES: Includes State and Federal taxes in lieu of & 50% of earnings from 16th section and from other real estate	Total Revenue for Use in MFP Level 2	Per Pupil
(34)	(35)	(36) Hidden
<i>Input</i>	<i>Formula</i>	<i>Formula</i>
Source: FY2002-03 AFR kpc's (50% of 1210 & 1220), 8231, 8232, 8233, 8234, 8240, 14200, 14300, 14400	Col.(26) + Col.(30) + Col.(34)	Col.(35) ÷ Table 3, Col.(1)

Table 8: MFP October 1, 2003 Student Membership

GRADE LEVELS							
Infants	Pre-K	K	1	2	3	4	5
(1) <i>Input</i>	(2) <i>Input</i>	(3) <i>Input</i>	(4) <i>Input</i>	(5) <i>Input</i>	(6) <i>Input</i>	(7) <i>Input</i>	(8) <i>Input</i>
Source: SIS (Special Ed only)	Source: SIS (Special Ed only)	Source: SIS	Source: SIS	Source: SIS	Source: SIS	Source: SIS	Source: SIS

GRADE LEVELS							
6	7	8	9	10	11	12	13
(9) <i>Input</i>	(10) <i>Input</i>	(11) <i>Input</i>	(12) <i>Input</i>	(13) <i>Input</i>	(14) <i>Input</i>	(15) <i>Input</i>	(16) <i>Input</i>
Source: SIS	Source: SIS	Source: SIS	Source: SIS	Source: SIS	Source: SIS	Source: SIS	Source: SIS

GRADE LEVELS		October 1, 2003 LEA Total Revised for Orleans	October 1, 2003 LEA Total	Change	Change (Increases)	Change (Decreases)
14	Ungraded					
(17) <i>Input</i>	(18) <i>Input</i>	(19) <i>Formula</i>	(20) <i>Input</i>	(21) <i>Formula</i>	(22) <i>Formula</i>	(23) <i>Formula</i>
Source: SIS	Source: SIS	Sum of Col.(1) thru Col.(18)	Source: SIS*	Col.(19) - Col.(20)	If Col.(21) > 0 use Col. 21, otherwise blank	If Col.(21) < 0 use Col. 21, otherwise blank

* Orleans Parish student count adjusted to reflect A. P. Capdau Middle transferred to the Recovery School District.

Section III
Glossary

Section III: Glossary

Ad Valorem Taxes – Gross. Amounts levied on the taxable assessed value of real and personal property on a parish wide basis. Gross indicates that the taxes are recorded at the amount actually Collected by the tax Collector before deduction for the assessor's compensation and/or deduction for amounts remitted to the retirement systems. Penalties and interest on delinquent taxes are recorded in this account.

At-Risk Pupil Weight. For purposes of calculating the MFP weighted add-on students, the number of students who apply and are eligible to participate in the Free or Reduced Price Lunch Program during the month of October.

Base Student Cost. The funding level necessary for providing the defined minimum program for the base student as defined by the current MFP resolution.

Capital Outlay. An expenditure that results in the acquisition of fixed assets or additions to fixed assets presumed to have benefits for more than one year. It is an expenditure for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, or initial installation, addition, or replacement of equipment.

Current Expenditures. The expenditures for operating local public schools, excluding capital outlay and interest on school debt. These expenditures include such items as salaries for school personnel, fixed charges, student transportation, instructional books and materials, and energy costs.

Debt Services Taxes. Taxes that the electorate have authorized the school system to levy for the retirement of general obligation long-term debt. The proceeds are normally placed in the Debt Service Fund.

Economy of Scale. The Economy of Scale weights will vary depending upon the size of the school system. There will be no benefit to schools with a membership of 7,500 or greater. An Economy of Scale weight of 0.20 will be applied in a scaled manner to school systems with fewer than 7,500 membership.

Effort. A measure that relates the capacity to support public schools to the actual revenues obtained.

Expenditures. Charges incurred, whether paid or unpaid, that are presumed to benefit the current fiscal year. For elementary/secondary schools, these expenditures include all charges for current outlays plus capital outlays and interest on school debt.

Expenditures Per Pupil. Charges incurred for a particular period of time divided by a student unit of measure, such as October 1 membership.

Federal Funds. Funds provided by the Federal Government. Expenditures made with these funds should be identifiable as Federally -supported expenditures.

Section III: Glossary

Hold Harmless. A method of phasing in the MFP formula over a period of years. School systems that would lose State aid under the current HCR would be "held harmless" by providing a per pupil continuation of the previous year's level of State funding capped at the total prior year's funding. In FY 2000-01 the Hold Harmless amount was "frozen" and removed from Level 1 and 2 of the MFP formula. It is now a part of Level 3 of the formula.

Instruction. Instruction shall provide for (1) the activities dealing directly with the interaction between teachers and students to include such items as salaries, employee benefits, purchased professional and technical services, instructional materials and supplies, and instructional equipment; (2) pupil support activities designed to assess and improve the well-being of students and to supplement the teaching process; and (3) instructional staff activities associated with assisting the instructional staff with the content and process of providing learning experiences for students.

KPC. KPC is an abbreviation for keypunch code and refers to coding related to expenditure and revenue data as reported in the Annual Financial Report submitted by each district to the State Department of Education.

LANSER. LANSER is an abbreviation for Louisiana Network of Special Education Records. This network collects relevant data on special education, other exceptionalities students and gifted and talented students.

Local Funds. Funds provided by local parishes and or/cities. (i.e. - sales, property taxes)

Local Wealth Factor (LWF). A measure of the wealth of each school district based on property and sales tax rates.

Membership. Membership on October 1 of students who have registered or pre-registered, attended a minimum of one day, and have not been officially dropped.

Mills. Units of property taxation. A mill is one tenth of a cent. The Louisiana Constitution for parish school boards stipulates that the school boards can levy a maximum of 5 mills (13 mills in Orleans) without voter approval. Any additional millage can be levied only with voter approval.

Minimum Foundation Program (MFP). The program used to allocate and distribute funds to Louisiana school districts based on the funding formula adopted by the State Board of Elementary and Secondary Education and approved by the Louisiana State Legislature.

Revenue. The total income produced by a given source (i.e. taxes and fees) that a school district collects and receives. The MFP formula considers the following revenue.

- Sales (Debt and Non-debt)
- Property (Debt and Non-debt)
- 16th Section, State and Federal in Lieu of Taxes

Sales and Use Taxes – Gross. Taxes assessed by the school system on the taxable sale and consumption of goods and services within the school district. “Gross” indicates that the taxes are recorded at the amount actually collected before any deduction for the cost of collection. These funds may be General Fund, Special Revenue Fund, or Debt Service Fund revenues.

Sales and Use Taxes. Local school boards may levy a sales tax rate of up to 1% within the parish or city. With voter approval, school boards may levy additional sales tax however, the total sales tax rate, combined with the rates of other sales taxes in the parish (exclusive of state tax), may not exceed 3% percent unless the school board has been granted an exemption to this regulation by the State Legislature School boards may create special taxing districts within their jurisdictions to utilize the additional tax.

SIS. SIS is an abbreviation for the Student Information System. This system collects detailed student record information.

Appendix A

Regular Session, 2004

SENATE CONCURRENT RESOLUTION NO. 122

BY SENATOR ULLO AND REPRESENTATIVES CRANE AND HONEY

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A CONCURRENT RESOLUTION

To provide for legislative approval of the formula to determine the cost of a minimum foundation program of education in all public elementary and secondary schools as well as to equitably allocate the funds to each parish, city and other local school systems as developed by the State Board of Elementary and Secondary Education and adopted by the board on March 12, 2004, and as subsequently revised pursuant to board action on April 15, 2004.

WHEREAS, Article VIII, Section 13(B) of the Constitution of Louisiana requires the State Board of Elementary and Secondary Education to develop and adopt annually a formula which shall be used to determine the cost of a minimum foundation program of education in all public elementary and secondary schools as well as to allocate equitably the funds to each parish, city and other local school systems; and

WHEREAS, at a special meeting of the State Board of Elementary and Secondary Education on March 12, 2004, the board adopted a formula for such cost determination and the equitable allocation of funds and subsequently revised such formula pursuant to board action on April 15, 2004; and

WHEREAS, the board has indicated that the adopted formula considers all statutory and board policy requirements necessary to achieve an appropriate cost determination for a minimum education program as well as to distribute equitably the cost; and

WHEREAS, the following goals are recommended for the minimum foundation program:

GOAL 1 -- EQUITY: The school finance system in Louisiana provides equal treatment of pupils with similar needs with the requirement that local school systems have a tax burden sufficient to support Level 1.

1 **GOAL 2 -- ADEQUACY:** The school finance system in Louisiana provides
2 programs and learning opportunities that are sufficient for providing a minimum educational
3 program for every individual. The State Board of Elementary and Secondary Education and
4 the legislature through the adoption of the minimum foundation program formula establish
5 a minimum program.

6 **GOAL 3 -- LOCAL CHOICE:** The school finance system in Louisiana provides
7 that local taxpayers and the school board establish the budget and set the tax levy for
8 operating the schools above a set level of support for the minimum program.

9 **GOAL 4 -- EVALUATION OF THE STATE SCHOOL FINANCE SYSTEM:**
10 The school finance system in Louisiana ensures the attainment of the goals of equity,
11 adequacy, and local choice. Whereas the school finance system uses significant state general
12 fund revenues, it is important that the system be evaluated on a systematic basis annually.

13 **GOAL 5 -- PERFORMANCE MEASURES:** The school finance system in
14 Louisiana provides for financial accountability and program efficiency maximizing student
15 achievement. Accountability means that the local school districts can demonstrate that they
16 are operating in conformance with state statutes, financial accounting standards, and student
17 performance standards.

18 WHEREAS, to properly measure the achievement of the goals, a comprehensive
19 management information system containing state-level and district-level components shall
20 continue to be developed; and

21 WHEREAS, to provide fiscal and programmatic accountability, a fiscal
22 accountability program and a school and district accountability program shall continue to be
23 developed; and

24 WHEREAS, the fiscal accountability program shall verify data used in allocating
25 minimum foundation program funds and report fiscal information on the effectiveness of the
26 manner in which the funds are used at the local school system level; and

27 WHEREAS, the school and district accountability program, in establishing the state
28 goals for schools and students, creates an understandable way to communicate to schools and
29 the public how well a school is performing, recognizes schools for effectively demonstrating
30 growth in student achievement, and focuses attention, energy, and resources on schools

1 needing help in improving student achievement; and

2 WHEREAS, the Constitution of Louisiana requires the legislature to fully fund the
3 current cost to the state of the minimum foundation program as determined by applying the
4 legislatively approved formula; and

5 WHEREAS, this minimum foundation program formula is designed to provide
6 greater equity and adequacy in both state and local funding of local school systems; and

7 WHEREAS, the Constitution of Louisiana requires the appropriated funds to be
8 allocated equitably to each parish and city school systems according to the formula as
9 adopted by the State Board of Elementary and Secondary Education and approved by the
10 legislature prior to making the appropriation.

11 THEREFORE, BE IT RESOLVED by the Legislature of Louisiana, that the formula
12 to determine the cost of a minimum foundation program of education in all public elementary
13 and secondary schools as well as to allocate equitably the funds to each parish, city and other
14 local school systems developed by the State Board of Elementary and Secondary Education
15 and adopted by the board on March 12, 2004, and as subsequently revised pursuant to board
16 action on April 15, 2004, is hereby approved to read as follows:

17 MINIMUM FOUNDATION PROGRAM
18 ELEMENTARY AND SECONDARY EDUCATION
19 COST DISTRIBUTION FORMULA
20 2004-05 SCHOOL YEAR

21 I. BASIS OF ALLOCATION

22 A. Preliminary and Final Allocations

23 1. BESE shall determine preliminary allocations of the minimum foundation
24 program formula for parish, city and other local school systems, using latest
25 available data, no later than March 15 each year for the upcoming fiscal year.
26 Upon adoption by the board of such preliminary allocations for the ensuing
27 fiscal year, the superintendent shall submit the budget requirements in
28 accordance with R.S. 39:45.1 and shall submit the minimum foundation
29 program funding requirements to the Joint Legislative Committee on the
30 Budget and to the House and Senate Committees on Education.

31 2. Upon final adoption by BESE and the Legislature of the minimum foundation
32 program formula resolution in effect for the upcoming fiscal year, BESE shall
33 determine final allocations of the minimum foundation program formula for
34 parish, city and other local school systems, using latest available data, no later
35 than June 30 for the fiscal year beginning July 1.

36 B. Mid-year Supplements

37 1. If any district's October 1 student count exceeds the previous year's audited

1 October 1 membership by either 50 students or 1%, a mid-year's adjustment
 2 to provide additional per pupil funding shall be made for each additional
 3 student based on the final MFP allocation per pupil amount for that district
 4 as approved by BESE.

5 2. For the FY 2004-05 year only, any district collecting new sales or property
 6 taxes in FY 2003-04 based on local voter referendum shall receive a mid-year
 7 adjustment for state support of local initiative. This supplement will be
 8 determined by adding the increased revenues into the Level 2 section of the
 9 formula used to determine the final allocation and such adjustment shall only
 10 apply for the identified districts.

11 **II. LEVEL 1 - COST DETERMINATION AND**
 12 **EQUITABLE DISTRIBUTION OF STATE AND LOCAL FUNDS**

13 A. Base Foundation Level 1 State and Local Costs

14 1. October 1 Membership (as defined by the State Board of Elementary and
 15 Secondary Education).

16 **Plus**

17 2. Add-on Students/Units

18 a. At-Risk Students weighted at 0.17. At-Risk students are defined for
 19 purposes of allocating funds as those students whose family income
 20 is at or below income eligibility guidelines or other guidelines as
 21 provided by the State Board of Elementary and Secondary Education
 22 times the weighted factor of 0.17.

23 b. Vocational Education course units weighted at .05. The number of
 24 combined fall and spring student units enrolled in secondary
 25 vocational education courses times the weighted factor of 0.05.

26 c. Special Education/Other Exceptionalities students weighted at 1.50.
 27 The number of students identified as having Other Exceptionalities
 28 as reported in the October 1 membership count per LANSER times
 29 the weighted factor of 1.50.

30 d. Special Education/Gifted and Talented students weighted at .60. The
 31 number of students identified as Gifted and Talented as reported in
 32 the October 1 membership count per LANSER times the weighted
 33 factor of 0.60.

34 e. Economy of Scale calculated as a curvilinear weight of .20 at 0
 35 student October 1 membership level down to zero at 7,500 student
 36 October 1 membership level. This weight will vary depending on the
 37 size of the school system. There will be no benefit to school systems
 38 with a membership of 7,500 or greater. The formula for this weight
 39 is:

40 (1) for each district with less than 7,500 students, subtract its
 41 membership from 7,500;

42 (2) divide this difference by 37,500 to get each district's economy
 43 of scale weight; then

44 (3) multiply each district's economy of scale weight times their
 45 October 1 membership count.

- 1 **Equals**
- 2 3. Total Weighted Membership and/or Units (Sum of I.A.1 and I.A.2.a. through
- 3 e.)
- 4 **Times**
- 5 4. State and Local Base Per Pupil Amount of \$3,459.
- 6 In the event no provision for an annual increase has been provided and this
- 7 Resolution remains in effect in the Fiscal Year 2005-06 or thereafter, the
- 8 State Board of Elementary and Secondary Education shall annually adjust the
- 9 state and local base per pupil amount with approval by the Joint Legislative
- 10 Committee on the Budget. If the Joint Legislative Committee on the Budget
- 11 does not approve the rate established by the State Board of Elementary and
- 12 Secondary Education, then an annual growth adjustment of 2.75% shall
- 13 automatically be applied to the state and local base per pupil amount
- 14 beginning in the Fiscal Year 2005-06.
- 15 **Equals**
- 16 5. Total Base Foundation Level 1 State and Local Costs (I.A.3 times I.A.4.)
- 17 B. Local School System Wealth Factor
- 18 1. Property Revenue Capacity is calculated by multiplying the state average
- 19 property tax rate (including debt service) for the latest available fiscal year by
- 20 each school system's net assessed property value.
- 21 2. Sales Revenue Capacity is calculated by dividing the district's actual sales tax
- 22 revenue collected (including debt service) in the latest available fiscal year
- 23 by the district's sales tax rate that was applicable to create a sales tax base.
- 24 Each district's base is then multiplied by the state average sales tax rate. If a
- 25 local school system's sales tax goes into effect during the fiscal year, the tax
- 26 rate is prorated to an annual rate applicable for the total revenue generated.
- 27 3. Other Revenues Capacity is calculated by combining (1) State Revenue in
- 28 lieu of taxes; (2) Federal Revenue in lieu of taxes; and (3) 50% of Earnings
- 29 on Property.
- 30 4. Total Revenue Capacity is the sum of adding Items 1, 2 and 3.
- 31 5. Revenue Capacity per Pupil is calculated by dividing the Total Revenue
- 32 Capacity by the current year October 1 Weighted Membership as defined by
- 33 Legislative Resolution and the State Board of Elementary and Secondary
- 34 Education.
- 35 6. The Local Wealth Factor (LWF) is calculated by dividing each individual
- 36 school system's Revenue Capacity per Pupil by the state average Revenue
- 37 Capacity per Pupil. The resulting quotient is each school system's Local
- 38 Wealth Factor.
- 39 C. Proportion of Base Foundation Level 1 Costs Allocated to the State 65
- 40 Percent and Local School Systems 35 Percent.
- 41 1. Local Equalization Factor
- 42 A district's Local Wealth Factor (I.B.6.) is multiplied by the district's
- 43 proportion of State Weighted Membership to determine the Local
- 44

- 1 Equalization Factor.
- 2 **Times**
- 3 2. Local Support Factor of 35%.
- 4 **Times**
- 5 3. State Total Base Foundation Level 1 State and Local Costs (I.A.5).
- 6
- 7 **Equals**
- 8 4. Local Support of Base Foundation Level 1 Costs.
- 9
- 10 **And**
- 11 5. State Support of Base Foundation Level 1 Costs is the remainder of costs
- 12 after subtracting the local share. (I.A.5. minus I.C.4).
- 13 **III. LEVEL 2 - INCENTIVE FOR LOCAL EFFORT**
- 14 A. Level 2 Eligible Local Revenue
- 15 1. Local Revenue.
- 16 Prior year revenues from total Sales Tax, total Property Tax, State and
- 17 Federal Revenue in Lieu of Taxes, and 50% of Earnings on Property,
- 18 **Less**
- 19 2. Local Support of Base Foundation Level 1 Costs (I.C.4)
- 20 **Equals**
- 21 3. Local Revenue Over Local Support of Base Foundation Level 1 costs. This
- 22 is the funding available for consideration in Level 2 incentive funding.
- 23 4. Limit on Revenue Eligible for Level 2.
- 24 The maximum local revenue eligible for incentive funding is equal to 33%
- 25 of Total Base Foundation Level 1 State and Local Costs (I.A.5 times .33).
- 26 5. Eligible Local Revenue. The Lesser of:
- 27 a. Local Revenue Over Level 1 Local Share (II.A.3.),
- 28 or
- 29 b. Limit on Revenue Eligible for Level 2 Incentive Funding (II.A.4)
- 30
- 31 B. State Support of Level 2 Local Effort
- 32 1. State Support of Level 2 equals 40 percent of eligible revenue (II.A.5)
- 33 weighted by a district's Local Wealth Factor (I.B.6) using the following
- 34 formula: $[1 - (.60 \times LWF)] \times \text{Eligible Local Revenue (II.A.5)}$
- 35 **Equals**
- 36 2. State Support of Level 2 Incentive for Local Effort.

1 **IV. MINIMUM FOUNDATION PROGRAM**
 2 **LEVEL 3 LEGISLATIVE ENHANCEMENTS**

3 A. 2001-02 Certificated Personnel Pay Raise Continuation Enhancement

4 The supplemental funding provided for the 2001-02 certificated pay raise will
 5 continue for each district based on the prior year per pupil amount times their current
 6 year October 1 membership.

7 B. 2002-03 Support Worker Pay Raise Continuation Enhancement

8 The supplemental pay raise allocation for noncertificated support workers provided
 9 in FY 2002-03 will continue based on prior year per pupil amount times the current
 10 year October 1 membership.

11 C. Foreign Language Associate Enhancement

12 Any local school system employing a Foreign Language Associate shall receive a
 13 supplemental allocation from BESE of \$20,000 per teacher not to exceed a total of
 14 300 teachers in the program.

15 D. Accountability Student Transfer Enhancement

16 Any district that includes in their October 1 membership a student who:

17 a. Transferred from a SI2, SI3, SI4, SI5, or SI6 school in another district; and

18 b. Attended the SI2, SI3, SI4, SI5, or SI6 school in the immediate preceding
 19 year before transferring; and

20 c. Transferred to an academically acceptable school in accordance with BESE
 21 Accountability Transfer policy, will receive additional funding equal to the
 22 current year MFP state-average local share per pupil for each such student for
 23 a maximum of 3 years as long as the student is enrolled.

24 E. Hold-Harmless Enhancement

25 The concept for the present formula was first enacted in Fiscal Year 1992-93. At that
 26 time, there were school systems that were "under funded" by the state and those that
 27 were "over funded" by the state. In fiscal year 1999-2000, this MFP formula concept
 28 was fully implemented for the first time with 52 systems funded at the appropriate
 29 state level, eliminating the "under funded" situation. School systems identified as
 30 "over funded" in FY 2000-01 shall receive their prior year per pupil Hold Harmless
 31 amount times their current year October 1 membership not to exceed the total Hold
 32 Harmless amount received in the prior year.

33 **V. FUNDING FOR LOUISIANA STATE UNIVERSITY**
 34 **AND SOUTHERN UNIVERSITY LABORATORY SCHOOLS**

35 A. Any elementary or secondary school operated by Louisiana State University
 36 and Agricultural and Mechanical College or by Southern University and
 37 Agricultural and Mechanical College shall be considered a public elementary
 38 or secondary school and, as such, shall be annually appropriated funds as
 39 determined by applying the formula contained in Subsection B of this
 40 Section.

41 B. Each student in October 1 Membership, as defined by the State Board of
 42 Elementary and Secondary Education, at the schools provided for in
 43 Subsection A of this Section shall be provided for and funded from the

1 minimum foundation program an amount per student equal to the amount
2 allocated per student for the state share of the minimum foundation program.

3 C. The funds appropriated for the schools provided for in this Section shall be
4 allocated to the institution of higher education operating such a school. Each
5 such institution of higher education shall ensure the equitable expenditure of
6 such funds to operate such schools.

7 D. Fifty percent of increased funds provided are to be directed to certificated
8 staff pay raises as defined in Section VI.A. Provisions specified in Section
9 V and VII of this Resolution shall apply to these schools.

10 **VI. ADJUSTMENTS FOR AUDIT FINDINGS AND DATA REVISIONS**

11 Review and/or audit of the districts' data used in determining their Minimum
12 Foundation Program allocation may result in changes in final statistical information.
13 The Minimum Foundation Program allocation adjustments necessary as a result of
14 these audit findings will be made in the following school year.

15 **VII. REQUIRED EXPENDITURE AMOUNTS**

16 A. Required Pay Raise for Certificated Personnel

17 Fifty percent of a district's increased funds provided in Levels 1 and 2 over the prior
18 year after adjusting for increases in student membership shall be used only to
19 supplement and enhance full-time certificated staff salaries and retirement benefits.

20 For purposes of determining the use of these funds, certificated personnel are defined
21 per state Department of Education Bulletin 1929 and are to include: teachers (all
22 function codes 1000-2200, object code 112); therapists/specialists/counselors
23 (function codes 1000-2200, object code 113); school site-based principals, assistant
24 principals, and other school administrators (function code 1000-2200 and 2400,
25 object code 111); central office certificated administrators (function code 1000-2300
26 & 2831 (excluding 2321, object code 111); school nurses (function code 2134, object
27 code 118); and sabbaticals (function code 1000-2200, 2134, and 2400, object code
28 140).

29 B. 70% Local General Fund Required Instructional Expenditure

30 To provide for appropriate accountability of state funds while providing local school
31 board flexibility in determining specific expenditures, local school boards must
32 ensure that 70 % of the local school system general fund expenditures are in the areas
33 of instruction. The definition of instruction shall provide for: (1) the activities
34 dealing directly with the interaction between teachers and students to include such
35 items as: salaries, employee benefits, purchased professional and technical services,
36 instructional materials and supplies, and instructional equipment; (2) pupil support
37 activities designed to assess and improve the well-being of students and to
38 supplement the teaching process; and (3) instructional staff activities associated with
39 assisting the instructional staff with the content and process of providing learning
40 experiences for students.

41 C. Expenditure Requirement for Foreign Language Associate Program

42 The state must maintain support of the Foreign Language Associate program at a
43 maximum of 300 Foreign Language Associates employed in any given year. These
44 teachers shall be paid by the employing local school system the amount of classroom
45 teacher average salary (without PIP) by years of experience and degree beginning
46 with year one.
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VIII. ACCOUNTABILITY FOR SCHOOL PERFORMANCE

- A. Each school district (LEA) with a school that has a School Performance Score below 80 **AND** growth of less than 2 points in the School Performance Score will be included in an MFP Accountability report submitted to the House and Senate Committees on Education by April 1 of each year. Specific information to be included in the report as follows:
 - 1. School Data – School name, city, and district; Type of school; October 1 elementary/secondary enrollment; and grade span.
 - 2. Accountability Data – scores and labels.
 - 3. Fiscal Data - expenditures per elementary/secondary enrollment for classroom instruction (less adult education) and pupil/instructional support.
 - 4. Student Demographic Data – percent of students eligible for free and/or reduced lunch ("at-risk"), students with exceptionalities (special ed), gifted/talented, and Minority; Advanced Placement data; student attendance rates; and pupil-teacher ratios.
 - 5. Teacher Data – Average FTE teacher salaries (object 112, function 1000 series); percent of teachers certified; average years of experience; percent master's degree and above; percent turnover; percent Minority; and teachers' days absent. All teacher data (excluding salaries) reported for certified teachers.
 - 6. Staffing Data – number per 1000 pupils for certified teachers, uncertified teachers, and instructional aides.

- B. Any student attending an Academically Unacceptable school in School Improvement 5 (SI5) that has not met the required minimum growth and does not have a BESE-approved Reconstitution Plan shall not be considered in the MFP formula calculations.

- C. Any staff assigned to a SI5 School that has not met the required minimum growth and does not have a BESE-approved Reconstitution Plan shall not be considered in the MFP for any purpose.

PRESIDENT OF THE SENATE

SPEAKER OF THE HOUSE OF REPRESENTATIVES

Appendix B



STATE OF LOUISIANA
DEPARTMENT OF EDUCATION
POST OFFICE BOX 94064, BATON ROUGE, LOUISIANA 70804-9064
<http://www.doe.state.la.us>

DATE: June 22, 2004

CIRCULAR: 1077

TO: Parish/City School Superintendents
Deans, Colleges of Education of Louisiana State University
and Southern University

FROM: Cecil J. Picard
State Superintendent of Education

SUBJECT: **2004-2005 State Public School Fund – Minimum Foundation
Program (MFP) Equalization Distribution**

The General Appropriations Bill of the 2004 Regular Session of the Louisiana Legislature provides funding for the Minimum Foundation Program (MFP) Formula contained in Senate Concurrent Resolution (SCR) 122 of the 2004 Regular Session of the Louisiana Legislature. The total funding appropriated in House Bill 1 is \$2,611,496,675.

The final implementation cost for the MFP formula per SCR 122, exclusive of mid-year allocations for student growth and local revenue support, is \$2,606,986,739. An appropriated balance of \$4,509,936 is available for mid-year allocations for student growth and local revenue support as per SCR 122.

The following tables are included:

- Table 1: State Level Comparison**
MFP 2003-2004 Budget Letter variables compared to MFP 2004-2005 Budget Letter variables used to calculate the State equalization distribution.
- Table 2: MFP Distribution and Adjustments**
Total MFP distribution less audit adjustments and revised monthly MFP distributions for the 68 Louisiana school systems.
- Table 3: FY 2004-2005 MFP Level 1 Base Per Pupil and Level 2 Local Incentive**
Calculation of the 2004-2005 MFP Level 1 and 2 for the 68 Louisiana school systems.
- Table 3A: FY 2004-2005 Certificated Pay Raise Requirement**
Calculation of the 2004-2005 certificated pay raise requirement.
- Table 4: FY 2004-2005 Level 3 Unequalized Funding**
Continuation of the 2001-2002 pay raise, continuation of the 2002-2003 support worker pay raise, foreign language associates funding and hold harmless funding for the 68 Louisiana school systems.

“An Equal Opportunity Employer”

- Table 5: FY 2004-2005 Allocation for the Lab Schools**
Total MFP distribution less audit adjustments and revised monthly MFP distributions for LSU and SU Lab Schools.
- Table 6: MFP Local Wealth Factor (LWF)**
Calculation of the Local Wealth Factor (LWF) for the 68 Louisiana school systems.
- Table 7: 2002-2003 Local Property and Sales Tax Revenues**
Summary of the Assessed Property Values and Ad Valorem and Sales Tax amounts and rates for the 68 Louisiana school systems.
- Table 8: October 1, 2003 Student Membership**
October 1, 2003 student membership by grade level and the October 1, 2002 adjusted total membership for the 66 Louisiana school systems.

Required Expenditure

A. Fifty Percent (50%) of Level 1 and 2 Growth Dedicated to Certificated Pay Raise.

SCR 122 continues the provision that not less than 50% of each school district's increased State funding from implementation of Level 1 and Level 2 of the formula is to be used to supplement and enhance full-time certificated staff salaries and retirement benefits.

The **net** amount each district **must** distribute is located in **Table 3A, Column 14**. Employer retirement contributions have been accounted for by dividing each district's 50% distribution by 1.155%. The result of this calculation is the number reflected in Table 3A, Column 14.

1. Distribution of Pay Increase.

The State Board of Elementary and Secondary Education has taken the position that local school systems will be allowed the flexibility to distribute the pay raise in a manner that is most beneficial to the unique needs of individual school districts. For example, school districts may want to boost pay for beginning teachers, teachers willing to work in low performing schools or teachers in shortage areas. Alternatively, some districts may elect to distribute the pay increase in the same manner the FY 2001-2002 pay increase was distributed. School boards may make decisions that best suit the particular needs of their districts.

2. Required Timelines for Pay Raise.

At this time, districts are required to distribute these funds and make the necessary adjustments to the applicable salary schedules for FY 2004-2005. This is a **permanent** pay raise.

C. Funding for Lab Schools

1. Funding Basis

LSU and SU Lab Schools are funded at the state per pupil amount for Levels 1, 2 and 3 based on their October 1, 2003 MFP membership.

2. Certificated Pay Raise

Fifty percent (50%) of increased state funds must be directed to certificated pay raises. Lab Schools are afforded flexibility in the distribution of these funds to certificated staff in a manner that best meets the needs peculiar to each school.

D. Accountability for School Performance

SCR 122 provides for a report to be submitted to the Legislature for each school with a school performance score below the state average and annual growth of less than five points. The report is currently being prepared by Department staff and will be submitted to the Legislature on or before April 1, 2005. Copies will be provided each district and will be placed on the Department's website.

Latest Available Data

For purposes of the MFP calculations required by SCR 122, latest available data is identified as follows:

- A. October 1 Membership is per BESE definition and based on the Fall 2003 Student Information System data excluding any school transferred to the Recovery School District.
- B. Weighted membership data is as follows:
 - i. Exceptionalities – LANSER Fall 2003 excluding any school transferred to the Recovery School District.
 - ii. Gifted and Talented – LANSER Fall 2003 excluding any school transferred to the Recovery School District.
 - iii. Vocational Education – Annual School Report Fall 2003 excluding any school transferred to the Recovery School District.
 - iv. At-Risk – Student Information System Fall 2003 excluding any school transferred to the Recovery School District.
 - v. Economy of Scale -- Student Information System Fall 2003 excluding any school transferred to the Recovery School District.
- C. Local School System Revenues and Tax Rates – Annual Financial Report data for Fiscal Year 2002-03.
- D. Net Assessed Property Values – Louisiana Tax Commission December 2002 data.
- E. Foreign Language Associate Teacher – Data from the 2002-03 school year.
- F. Accountability Student Transfer - Student Information System Fall 2003 excluding any school transferred to the Recovery School District.

If you have any questions regarding this information, contact Beth Scioneaux, Director, Division of Education Finance, at (225) 342-4989. This information will be posted to the Department of Education website, www.louisianaschools.net. You may also call the Department's toll free number at 1-877-453-2721.

CJP/ML/BS:cs

Attachments

c: SBESE Members

Senator Francis Heitmeier
Senator Gerald J. Chris Ullo
Representative John Alario
Representative Carl Crane
Commissioner Jerry Luke LeBlanc
Local School System Business Managers/Directors of Finance
Carole Wallin, Deputy Superintendent of Education, SDE
Marlyn Langley, Deputy Superintendent for Management and Finance, SDE
Beth Scioneaux, Director, Education Finance, SDE
Kitty Littlejohn, Director, Appropriation Control, SDE
Tommy Smith, Assistant Director of Budget and Planning, LSU
Dr. Ed Green, Director, LSU Lab School
Bob Kuhn, Associate Vice Chancellor, LSU
Brenda Sterling, Director, SU Lab School
Curtis Lee, Director of Foundations, SU
Ron Wascom, LSBA
James Cannon, Budget Office, SU
Veronica Howard, Office of the Governor
George Silbernagel, House Appropriations
Paul Fernandez, Office of Planning and Budget
David Ray, Senate Finance
David Smith, Senate Education
John Rombach, Legislative Fiscal Office

Appendix C

FY 2004-05 Budget Letter

TABLE 1: STATE LEVEL COMPARISON

MFP Formula Items	FY 2003-2004 Budget Letter Circular #1076	FY 2004-2005 Budget Letter Circular #1077	Comparison of FY 2004-05 Budget Letter to FY 2003-04 Budget Letter	% Change
A. Level 1 Base Per Pupil Amount	\$3,366	\$3,459	\$93	2.76%
B. Total Weighted Membership	968,425	968,101	(324)	-0.03%
1. October 1 Membership	705,534	705,315	(219)	-0.03%
2. At-Risk Weight Factor (17%)	73,085	73,054	(31)	-0.04%
3. Vocational Weight Factor (5%)	8,699	8,699	-	0.00%
4. Exceptionalities Weight Factor (150%)	152,593	152,521	(72)	-0.05%
5. Gifted/Talented Weight Factor (60%)	15,528	15,526	(2)	-0.01%
6. Economy-of-Scale Weight Factor (Max 20% at zero Membership <7,500)	12,986	12,986	-	0.00%
C. Total Level 1 State and Local Costs (A X B)	\$3,259,718,550	\$3,348,661,359	\$88,942,809	2.73%
1. State Share of Cost (C X 65%)	\$2,118,816,500	\$2,176,631,569	\$57,815,069	2.73%
2. Local Share of Cost (C X 35%)	\$1,140,902,050	\$1,172,029,790	\$31,127,740	2.73%
D. Total Local Revenues in MFP	\$1,936,025,074	\$1,936,025,074	\$0	0.00%
1. Total Net Assessed Property	\$18,570,081,756	\$18,570,081,756	\$0	0.00%
2. Total Est. Sales Tax Base	\$59,057,135,637	\$59,057,135,637	\$0	0.00%
3. Average Equivalent Millage Rate	41.73	41.73	-	0.00%
4. Average Equivalent Sales Tax Rate	1.90%	1.90%	0.00%	0.00%
5. Property Tax Revenue	\$774,995,320	\$774,995,320	\$0	0.00%
6. Sales Tax Revenue	\$1,123,091,792	\$1,123,091,792	\$0	0.00%
7. Other Revenues Considered	\$37,937,962	\$37,937,962	\$0	0.00%
E. Level 2 Eligible Local Revenue	\$727,797,944	\$710,034,665	(\$17,763,279)	-2.44%
1. Level 2 State Support (E X 40%)	\$262,684,855	\$255,326,949	(\$7,357,906)	-2.80%
2. Level 2 State Liability	\$174,107,070	\$193,369,860	\$19,262,790	11.06%
F. Level 1 and 2 State Share (C1+E1)	\$2,381,501,355	\$2,431,958,518	\$50,457,163	2.12%
G. Level 3 Legislative Enhancements	\$170,103,258	\$170,066,516	(\$36,742)	-0.02%
1. Certificated Staff Pay Raise (FY 02)	\$64,202,643	\$64,170,012	(\$32,631)	-0.05%
2. Support Worker Pay Raise (FY 03)	\$19,256,579	\$19,252,468	(\$4,111)	-0.02%
3. Foreign Language Associates	\$5,560,000	\$5,560,000	\$0	0.00%
4. Accountability Student Transfers	\$0	\$0	\$0	0.00%
5. Hold Harmless	\$81,084,036	\$81,084,036	\$0	0.00%
H. Total State Share Implementation of Total State Formula Allocation Per Pupil based on October 1 Membership	\$2,551,604,613 \$3,617	\$2,602,025,034 \$3,689	\$50,420,421 \$72	1.98% 1.99%
I. R.S. 17:350.21 Lab School Funding	\$4,864,865	\$4,961,705	\$96,840	1.99%
1. LSU Lab. School	\$3,266,151	\$3,331,167	\$65,016	1.99%
2. Southern Univ. Lab. School	\$1,598,714	\$1,630,538	\$31,824	1.99%
J. Total MFP Allocation (H+I)	\$2,556,469,478	\$2,606,986,739	\$50,517,261	1.98%
K. Total Adjustments	(\$3,966,226)	\$0	(\$3,966,226)	
1. Plus/(Minus) Prior Year Adjustments	(\$3,966,226)	\$0	(\$3,966,226)	-100.00%
2. Mid-Year - Student Growth	\$0	\$0	\$0	0.00%
3. Mid Year - Local Revenue Support	\$0	\$0	\$0	
L. Total MFP Distribution (J+K)	\$2,552,503,252	\$2,606,986,739	\$54,483,487	2.13%
1. MFP Distribution Annual Increase	\$86,091,932	\$54,483,487	(\$31,608,445)	-36.71%
M. Total State MFP Appropriation	\$2,552,503,252	\$2,611,496,675	\$58,993,423	2.31%
N. Budget Amendment to Increase/(Decrease) MFP Appropriation (M-L)		(\$4,509,936)	(\$4,509,936)	0.00%

TABLE 2 - FY 2004-05 Budget Letter
Distribution and Adjustments

School System	2004-2005 MFP State Share of Levels 1, 2, and 3	Monthly Payments July 2004 through June 2005	2003-2004 MFP Budget Letter with Audit Adjustments Total Distribution	Change in MFP Distribution between 2003-04 and 2004-05	Increases in MFP Funding for 2004-2005	Decreases in MFP Funding for 2004-2005
	(1)	(2)	(3)	(4)	(5)	(6)
Acadia	\$37,181,590	\$3,098,466	\$36,446,762	\$734,828	\$734,828	\$0
Allen	\$19,031,899	\$1,585,992	\$18,555,826	\$476,073	\$476,073	\$0
Ascension	\$53,096,886	\$4,424,741	\$51,699,014	\$1,397,872	\$1,397,872	\$0
Assumption	\$20,370,126	\$1,697,511	\$19,867,484	\$502,642	\$502,642	\$0
Avoyelles	\$26,260,488	\$2,188,374	\$25,524,988	\$735,500	\$735,500	\$0
Beauregard	\$25,006,733	\$2,083,894	\$24,461,881	\$544,852	\$544,852	\$0
Bienville	\$9,225,510	\$768,793	\$8,937,930	\$287,580	\$287,580	\$0
Bossier	\$65,452,267	\$5,454,356	\$64,280,881	\$1,171,386	\$1,171,386	\$0
Caddo	\$173,021,769	\$14,418,481	\$170,316,567	\$2,705,202	\$2,705,202	\$0
Calcasieu	\$104,551,139	\$8,712,595	\$102,654,853	\$1,896,286	\$1,896,286	\$0
Caldwell	\$8,494,872	\$707,906	\$8,280,706	\$214,166	\$214,166	\$0
Cameron	\$7,142,948	\$595,246	\$6,856,863	\$286,085	\$286,085	\$0
Catahoula	\$8,241,017	\$686,751	\$8,054,264	\$186,753	\$186,753	\$0
Claiborne	\$13,459,393	\$1,121,616	\$13,103,150	\$356,243	\$356,243	\$0
Concordia	\$15,721,520	\$1,310,127	\$15,418,575	\$302,945	\$302,945	\$0
DeSoto	\$19,304,570	\$1,608,714	\$18,765,973	\$538,597	\$538,597	\$0
East Baton Rouge	\$122,165,766	\$10,180,481	\$118,772,955	\$3,392,811	\$3,392,811	\$0
East Carroll	\$8,094,241	\$674,520	\$7,920,377	\$173,864	\$173,864	\$0
East Feliciana	\$10,559,835	\$879,986	\$10,353,507	\$206,328	\$206,328	\$0
Evangeline	\$27,800,563	\$2,316,714	\$27,231,479	\$569,084	\$569,084	\$0
Franklin	\$15,699,226	\$1,308,269	\$15,318,172	\$381,054	\$381,054	\$0
Grant	\$17,526,913	\$1,460,576	\$17,124,756	\$402,157	\$402,157	\$0
Iberia	\$57,828,721	\$4,819,060	\$56,543,804	\$1,284,917	\$1,284,917	\$0
Iberville	\$10,069,995	\$839,166	\$9,898,349	\$171,646	\$171,646	\$0
Jackson	\$10,395,174	\$866,265	\$9,926,737	\$468,437	\$468,437	\$0
Jefferson	\$141,907,769	\$11,825,647	\$138,164,733	\$3,743,036	\$3,743,036	\$0
Jefferson Davis	\$26,660,872	\$2,221,739	\$26,088,604	\$572,268	\$572,268	\$0
Lafayette	\$83,007,065	\$6,917,255	\$81,198,844	\$1,808,221	\$1,808,221	\$0
Lafourche	\$57,413,662	\$4,784,472	\$56,232,558	\$1,181,104	\$1,181,104	\$0
LaSalle	\$11,485,280	\$957,107	\$10,930,042	\$555,238	\$555,238	\$0
Lincoln	\$24,232,617	\$2,019,385	\$23,748,489	\$484,128	\$484,128	\$0
Livingston	\$88,974,426	\$7,414,536	\$87,054,887	\$1,919,539	\$1,919,539	\$0
Madison	\$9,810,791	\$817,566	\$9,462,508	\$348,283	\$348,283	\$0
Morehouse	\$20,966,516	\$1,747,210	\$20,502,273	\$464,243	\$464,243	\$0
Natchitoches	\$25,793,197	\$2,149,433	\$25,128,335	\$664,862	\$664,862	\$0
Orleans	\$218,612,049	\$18,217,671	\$216,754,244	\$1,857,805	\$1,857,805	\$0
Ouachita	\$79,094,311	\$6,591,193	\$78,231,060	\$863,251	\$863,251	\$0
Plaquemines	\$11,544,458	\$962,038	\$11,333,603	\$210,855	\$210,855	\$0
Pointe Coupee	\$10,123,277	\$843,606	\$9,891,300	\$231,977	\$231,977	\$0
Rapides	\$86,957,439	\$7,246,453	\$85,334,841	\$1,622,598	\$1,622,598	\$0
Red River	\$8,622,347	\$718,529	\$8,461,227	\$161,120	\$161,120	\$0
Richland	\$15,767,685	\$1,313,974	\$15,471,008	\$296,677	\$296,677	\$0
Sabine	\$18,173,628	\$1,514,469	\$17,796,192	\$377,436	\$377,436	\$0
St. Bernard	\$29,693,503	\$2,474,459	\$29,126,803	\$566,700	\$566,700	\$0
St. Charles	\$25,939,475	\$2,161,623	\$25,502,966	\$436,509	\$436,509	\$0
St. Helena	\$6,637,242	\$553,104	\$6,399,376	\$237,866	\$237,866	\$0
St. James	\$12,153,300	\$1,012,775	\$11,879,755	\$273,545	\$273,545	\$0
St. John the Baptist	\$27,237,682	\$2,269,807	\$26,724,913	\$512,769	\$512,769	\$0
St. Landry	\$62,390,690	\$5,199,224	\$61,021,520	\$1,369,170	\$1,369,170	\$0
St. Martin	\$35,971,453	\$2,997,621	\$35,191,385	\$780,068	\$780,068	\$0
St. Mary	\$36,734,403	\$3,061,200	\$35,978,956	\$755,447	\$755,447	\$0
St. Tammany	\$145,934,333	\$12,161,194	\$141,755,563	\$4,178,770	\$4,178,770	\$0
Tangipahoa	\$73,472,400	\$6,122,700	\$71,873,547	\$1,598,853	\$1,598,853	\$0
Tensas	\$4,021,961	\$335,163	\$3,904,764	\$117,197	\$117,197	\$0
Terrebonne	\$70,732,634	\$5,894,386	\$69,286,160	\$1,446,474	\$1,446,474	\$0
Union	\$12,443,208	\$1,036,934	\$12,120,794	\$322,414	\$322,414	\$0
Vermilion	\$30,996,964	\$2,583,080	\$30,400,544	\$596,420	\$596,420	\$0
Vernon	\$43,052,370	\$3,587,698	\$42,172,018	\$880,352	\$880,352	\$0
Washington	\$22,786,023	\$1,898,835	\$22,232,291	\$553,732	\$553,732	\$0
Webster	\$29,895,587	\$2,491,299	\$29,357,356	\$538,231	\$538,231	\$0
West Baton Rouge	\$9,961,285	\$830,107	\$9,709,718	\$251,567	\$251,567	\$0
West Carroll	\$10,137,790	\$844,816	\$9,903,697	\$234,093	\$234,093	\$0
West Feliciana	\$8,958,913	\$746,576	\$8,873,707	\$85,206	\$85,206	\$0
Winn	\$12,375,597	\$1,031,300	\$12,111,683	\$263,914	\$263,914	\$0
City of Monroe	\$29,730,682	\$2,477,557	\$28,590,853	\$1,139,829	\$1,139,829	\$0
City of Bogalusa	\$13,366,613	\$1,113,884	\$13,108,973	\$257,640	\$257,640	\$0
Zachary Community	\$12,219,656	\$1,018,305	\$12,003,720	\$215,936	\$215,936	\$0
City of Baker	\$10,330,720	\$860,893	\$10,311,653	\$19,067	\$19,067	\$0
STATE TOTALS	\$2,602,025,034	\$216,835,423	\$2,547,643,316	\$54,381,718	\$54,381,718	\$0

TABLE 3: FY 2004-2005 Budget Letter
Level 1 Base Per Pupil and LLevel 2 Local Incentive

School System	Oct.1, 2003 Student Membership (per SIS)	17%	5%	150%	60%
		Weighted Add-on Students At Risk	Weighted Add-On Units Voc. Ed.	Weighted Add- On Students Other Excep- tionalities	Weighted Add- On Students Gifted/ Talented
	(1)	(2)	(3)	(4)	(5)
ACADIA	9,501	1,056	141	2,816	50
ALLEN	4,112	427	75	774	45
ASCENSION	15,470	1,110	145	3,663	209
ASSUMPTION	4,275	449	47	1,007	41
AVOUELLES	6,431	831	133	1,206	14
BEAUREGARD	6,075	485	99	1,206	75
BIENVILLE	2,436	274	52	513	8
BOSSIER	18,700	1,295	258	3,393	319
CADDO	43,534	4,217	514	9,146	1,064
CALCASIEU	31,532	2,605	323	7,391	602
CALDWELL	1,790	173	32	392	13
CAMERON	1,813	133	33	501	65
CATAHOULA	1,773	193	28	303	23
CLAIBORNE	2,723	294	38	720	95
CONCORDIA	3,679	460	55	641	15
DESOTO	4,691	521	99	1,170	39
EAST BATON ROUGE	45,142	5,463	552	7,692	736
EAST CARROLL	1,648	252	28	362	0
EAST FELICIANA	2,292	328	17	576	3
EVANGELINE	6,148	740	85	1,664	31
FRANKLIN	3,656	456	63	708	61
GRANT	3,633	374	63	872	35
IBERIA	13,994	1,501	254	3,576	302
IBERVILLE	4,288	607	77	1,017	40
JACKSON	2,373	234	51	419	46
JEFFERSON	49,739	5,977	479	11,838	1,645
JEFFERSON DAVIS	5,641	545	103	1,542	65
LAFAYETTE	29,179	2,672	339	5,276	788
LAFOURCHE	14,965	1,412	168	3,243	130
LASALLE	2,560	236	66	342	29
LINCOLN	6,515	606	104	1,284	106
LIVINGSTON	20,821	1,529	232	3,717	244
MADISON	2,234	317	13	449	9
MOREHOUSE	5,102	635	52	1,245	28
NATCHITOCHE	6,602	778	102	1,298	170
ORLEANS	65,370	8,312	473	10,689	2,662
OUACHITA	18,107	1,469	202	3,704	619
PLAQUEMINES	4,750	484	49	953	77
POINTE COUPEE	3,163	423	44	1,041	9
RAPIDES	22,116	2,381	251	5,064	234
RED RIVER	1,553	226	24	321	2
RICHLAND	3,475	423	34	710	40
SABINE	4,081	443	83	1,052	46
ST. BERNARD	8,495	859	111	1,943	215
ST. CHARLES	9,426	728	92	1,793	472
ST. HELENA	1,334	188	35	393	3
ST. JAMES	3,761	449	26	900	55
ST. JOHN THE BAPTIST	6,213	860	83	1,868	75
ST. LANDRY	15,138	1,932	264	3,612	153
ST. MARTIN	8,333	990	146	1,967	46
ST. MARY	9,964	1,143	92	2,385	127
ST. TAMMANY	34,682	1,922	353	9,192	1,724
TANGIPAHOA	18,211	2,083	237	4,029	161
TENSAS	871	106	19	311	16
TERREBONNE	19,237	1,961	220	4,779	448
UNION	3,309	375	65	675	10
VERMILION	8,633	784	156	2,213	49
VERNON	9,649	814	128	2,022	198
WASHINGTON	4,532	623	60	1,187	127
WEBSTER	7,485	694	105	1,667	73
WEST BATON ROUGE	3,517	374	37	678	101
WEST CARROLL	2,375	278	44	449	16
WEST FELICIANA	2,232	177	22	533	100
WINN	2,695	303	69	510	53
CITY OF MONROE	9,268	1,200	108	2,133	316
CITY OF BOGALUSA	2,885	416	41	995	126
ZACHARY COMMUNITY	3,224	184	52	449	23
CITY OF BAKER	2,164	265	54	342	5
STATE TOTAL	705,315	73,054	8,699	152,521	15,526

TABLE 3: FY 2004-2005 Budget Letter
Level 1 Base Per Pupil and LLevel 2 Local Incentive

				\$3,459	
School System	Economy-of-Scale Weighted Add-On Units	Total Weighted Add-On Students and/or Units	Total Weighted Membership and/or Units	Per Pupil Amount	TOTAL LEVEL 1 COSTS
	(6)	(7)	(8)	(9)	(10)
ACADIA	0	4,063	13,564	\$3,459	\$46,917,876
ALLEN	372	1,693	5,805	\$3,459	\$20,079,495
ASCENSION	0	5,127	20,597	\$3,459	\$71,245,023
ASSUMPTION	368	1,912	6,187	\$3,459	\$21,400,833
AVOUELLES	183	2,367	8,798	\$3,459	\$30,432,282
BEAUREGARD	231	2,096	8,171	\$3,459	\$28,263,489
BIENVILLE	329	1,176	3,612	\$3,459	\$12,493,908
BOSSIER	0	5,265	23,965	\$3,459	\$82,894,935
CADDO	0	14,941	58,475	\$3,459	\$202,265,025
CALCASIEU	0	10,921	42,453	\$3,459	\$146,844,927
CALDWELL	273	883	2,673	\$3,459	\$9,245,907
CAMERON	275	1,007	2,820	\$3,459	\$9,754,380
CATAHOULA	271	818	2,591	\$3,459	\$8,962,269
CLAIBORNE	347	1,494	4,217	\$3,459	\$14,586,603
CONCORDIA	375	1,546	5,225	\$3,459	\$18,073,275
DESOTO	351	2,180	6,871	\$3,459	\$23,766,789
EAST BATON ROUGE	0	14,443	59,585	\$3,459	\$206,104,515
EAST CARROLL	257	899	2,547	\$3,459	\$8,810,073
EAST FELICIANA	318	1,242	3,534	\$3,459	\$12,224,106
EVANGELINE	222	2,742	8,890	\$3,459	\$30,750,510
FRANKLIN	375	1,663	5,319	\$3,459	\$18,398,421
GRANT	375	1,719	5,352	\$3,459	\$18,512,568
IBERIA	0	5,633	19,627	\$3,459	\$67,889,793
IBERVILLE	367	2,108	6,396	\$3,459	\$22,123,764
JACKSON	324	1,074	3,447	\$3,459	\$11,923,173
JEFFERSON	0	19,939	69,678	\$3,459	\$241,016,202
JEFFERSON DAVIS	280	2,535	8,176	\$3,459	\$28,280,784
LAFAYETTE	0	9,075	38,254	\$3,459	\$132,320,586
LAFOURCHE	0	4,953	19,918	\$3,459	\$68,896,362
LASALLE	337	1,010	3,570	\$3,459	\$12,348,630
LINCOLN	171	2,271	8,786	\$3,459	\$30,390,774
LIVINGSTON	0	5,722	26,543	\$3,459	\$91,812,237
MADISON	314	1,102	3,336	\$3,459	\$11,539,224
MOREHOUSE	326	2,286	7,388	\$3,459	\$25,555,092
NATCHITOCHE	158	2,506	9,108	\$3,459	\$31,504,572
ORLEANS	0	22,136	87,506	\$3,459	\$302,683,254
OUACHITA	0	5,994	24,101	\$3,459	\$83,365,359
PLAQUEMINES	348	1,911	6,661	\$3,459	\$23,040,399
POINTE COUPEE	366	1,883	5,046	\$3,459	\$17,454,114
RAPIDES	0	7,930	30,046	\$3,459	\$103,929,114
RED RIVER	246	819	2,372	\$3,459	\$8,204,748
RICHLAND	373	1,580	5,055	\$3,459	\$17,485,245
SABINE	372	1,996	6,077	\$3,459	\$21,020,343
ST. BERNARD	0	3,128	11,623	\$3,459	\$40,203,957
ST. CHARLES	0	3,085	12,511	\$3,459	\$43,275,549
ST. HELENA	219	838	2,172	\$3,459	\$7,512,948
ST. JAMES	375	1,805	5,566	\$3,459	\$19,252,794
ST. JOHN THE BAPTIST	213	3,099	9,312	\$3,459	\$32,210,208
ST. LANDRY	0	5,961	21,099	\$3,459	\$72,981,441
ST. MARTIN	0	3,149	11,482	\$3,459	\$39,716,238
ST. MARY	0	3,747	13,711	\$3,459	\$47,426,349
ST. TAMMANY	0	13,191	47,873	\$3,459	\$165,592,707
TANGIPAOHA	0	6,510	24,721	\$3,459	\$85,509,939
TENSAS	154	606	1,477	\$3,459	\$5,108,943
TERREBONNE	0	7,408	26,645	\$3,459	\$92,165,055
UNION	370	1,495	4,804	\$3,459	\$16,617,036
VERMILION	0	3,202	11,835	\$3,459	\$40,937,265
VERNON	0	3,162	12,811	\$3,459	\$44,313,249
WASHINGTON	359	2,356	6,888	\$3,459	\$23,825,592
WEBSTER	3	2,542	10,027	\$3,459	\$34,683,393
WEST BATON ROUGE	374	1,564	5,081	\$3,459	\$17,575,179
WEST CARROLL	325	1,112	3,487	\$3,459	\$12,061,533
WEST FELICIANA	314	1,146	3,378	\$3,459	\$11,684,502
WINN	345	1,280	3,975	\$3,459	\$13,749,525
CITY OF MONROE	0	3,757	13,025	\$3,459	\$45,053,475
CITY OF BOGALUSA	355	1,933	4,818	\$3,459	\$16,665,462
ZACHARY COMMUNITY	368	1,076	4,300	\$3,459	\$14,873,700
CITY OF BAKER	308	974	3,138	\$3,459	\$10,854,342
STATE TOTAL	12,986	262,786	968,101	\$3,459	\$3,348,661,359

TABLE 3: FY 2004-2005 Budget Letter
Level 1 Base Per Pupil and LLevel 2 Local Incentive

School System	Local Wealth Factor (LWF)	Weighted Proportion State Membership	Local Proration Factor	35%		STATE SHARE OF LEVEL 1	State Share Percent
				Local Share of Level 1	Local Share Percent		
	(11)	(12)	(13)	(14)	(15)	(16)	(17)
ACADIA	0.716985	0.014011	0.010046	\$11,773,783	25.09%	\$35,144,093	74.91%
ALLEN	0.536653	0.005996	0.003218	\$3,771,504	18.78%	\$16,307,991	81.22%
ASCENSION	1.078387	0.021276	0.022943	\$26,890,399	37.74%	\$44,354,624	62.26%
ASSUMPTION	0.523622	0.006391	0.003346	\$3,922,086	18.33%	\$17,478,747	81.67%
AVOYELLES	0.514616	0.009088	0.004677	\$5,481,333	18.01%	\$24,950,949	81.99%
BEAUREGARD	0.715624	0.008440	0.006040	\$7,079,117	25.05%	\$21,184,372	74.95%
BIENVILLE	1.097844	0.003731	0.004096	\$4,800,735	38.42%	\$7,693,173	61.58%
BOSSIER	0.948615	0.024755	0.023483	\$27,522,393	33.20%	\$55,372,542	66.80%
CADDO	0.900106	0.060402	0.054368	\$63,720,996	31.50%	\$138,544,029	68.50%
CALCASIEU	1.132417	0.043852	0.049659	\$58,201,384	39.63%	\$88,643,543	60.37%
CALDWELL	0.496035	0.002761	0.001370	\$1,605,203	17.36%	\$7,640,704	82.64%
CAMERON	1.175511	0.002913	0.003424	\$4,013,235	41.14%	\$5,741,145	58.86%
CATAHOULA	0.485279	0.002676	0.001299	\$1,522,223	16.98%	\$7,440,046	83.02%
CLAIBORNE	0.607850	0.004356	0.002648	\$3,103,258	21.27%	\$11,483,345	78.73%
CONCORDIA	0.693602	0.005397	0.003743	\$4,387,476	24.28%	\$13,685,799	75.72%
DESOTO	0.965957	0.007097	0.006856	\$8,035,190	33.81%	\$15,731,599	66.19%
EAST BATON ROUGE	1.653874	0.061548	0.101793	\$119,304,799	57.89%	\$86,799,716	42.11%
EAST CARROLL	0.421403	0.002631	0.001109	\$1,299,408	14.75%	\$7,510,665	85.25%
EAST FELICIANA	0.585543	0.003650	0.002137	\$2,505,206	20.49%	\$9,718,900	79.51%
EVANGELINE	0.511831	0.009183	0.004700	\$5,508,677	17.91%	\$25,241,833	82.09%
FRANKLIN	0.495270	0.005494	0.002721	\$3,189,262	17.33%	\$15,209,159	82.67%
GRANT	0.293441	0.005528	0.001622	\$1,901,328	10.27%	\$16,611,240	89.73%
IBERIA	0.729631	0.020274	0.014792	\$17,337,065	25.54%	\$50,552,728	74.46%
IBERVILLE	1.992144	0.006607	0.013162	\$15,425,809	69.73%	\$6,697,955	30.27%
JACKSON	0.856532	0.003561	0.003050	\$3,574,403	29.98%	\$8,348,770	70.02%
JEFFERSON	1.610330	0.071974	0.115902	\$135,840,476	56.36%	\$105,175,726	43.64%
JEFFERSON DAVIS	0.644013	0.008445	0.005439	\$6,374,621	22.54%	\$21,906,163	77.46%
LAFAYETTE	1.335475	0.039514	0.052771	\$61,848,792	46.74%	\$70,471,794	53.26%
LAFOURCHE	0.876809	0.020574	0.018040	\$21,143,131	30.69%	\$47,753,231	69.31%
LASALLE	0.576087	0.003688	0.002124	\$2,489,864	20.16%	\$9,858,766	79.84%
LINCOLN	0.953396	0.009076	0.008653	\$10,141,049	33.37%	\$20,249,725	66.63%
LIVINGSTON	0.414032	0.027418	0.011352	\$13,304,632	14.49%	\$78,507,605	85.51%
MADISON	0.536718	0.003446	0.001849	\$2,167,660	18.79%	\$9,371,564	81.21%
MOREHOUSE	0.704308	0.007631	0.005375	\$6,299,540	24.65%	\$19,255,552	75.35%
NATCHITOCHE	0.758028	0.009408	0.007132	\$8,358,471	26.53%	\$23,146,101	73.47%
ORLEANS	1.115275	0.090389	0.100809	\$118,151,309	39.03%	\$184,531,945	60.97%
OUACHITA	0.695258	0.024895	0.017309	\$20,286,142	24.33%	\$63,079,217	75.67%
PLAQUEMINES	2.347521	0.006880	0.016152	\$18,930,734	82.16%	\$4,109,665	17.84%
POINTE COUPEE	1.384915	0.005212	0.007219	\$8,460,368	48.47%	\$8,993,746	51.53%
RAPIDES	0.871838	0.031036	0.027058	\$31,713,296	30.51%	\$72,215,818	69.49%
RED RIVER	0.490824	0.002450	0.001203	\$1,409,485	17.18%	\$6,795,263	82.82%
RICHLAND	0.547664	0.005222	0.002860	\$3,351,612	19.17%	\$14,133,633	80.83%
SABINE	0.610390	0.006277	0.003832	\$4,490,709	21.36%	\$16,529,634	78.64%
ST. BERNARD	1.059925	0.012006	0.012725	\$14,914,616	37.10%	\$25,289,341	62.90%
ST. CHARLES	1.791806	0.012923	0.023156	\$27,139,491	62.71%	\$16,136,058	37.29%
ST. HELENA	0.501065	0.002244	0.001124	\$1,317,563	17.54%	\$6,195,385	82.46%
ST. JAMES	1.530933	0.005749	0.008802	\$10,316,151	53.58%	\$8,936,643	46.42%
ST. JOHN THE BAPTIST	0.915872	0.009619	0.008810	\$10,325,152	32.06%	\$21,885,056	67.94%
ST. LANDRY	0.644623	0.021794	0.014049	\$16,465,929	22.56%	\$56,515,512	77.44%
ST. MARTIN	0.557955	0.011860	0.006618	\$7,755,953	19.53%	\$31,960,285	80.47%
ST. MARY	0.916557	0.014163	0.012981	\$15,214,141	32.08%	\$32,212,208	67.92%
ST. TAMMANY	0.834590	0.049450	0.041271	\$48,370,712	29.21%	\$117,221,995	70.79%
TANGIPAHOA	0.645548	0.025536	0.016484	\$19,320,271	22.59%	\$66,189,668	77.41%
TENSAS	0.830465	0.001526	0.001267	\$1,484,987	29.07%	\$3,623,956	70.93%
TERREBONNE	0.902936	0.027523	0.024851	\$29,126,705	31.60%	\$63,038,350	68.40%
UNION	0.733786	0.004962	0.003641	\$4,267,671	25.68%	\$12,349,365	74.32%
VERMILION	0.910787	0.012225	0.011134	\$13,049,785	31.88%	\$27,887,480	68.12%
VERNON	0.440860	0.013233	0.005834	\$6,837,573	15.43%	\$37,475,676	84.57%
WASHINGTON	0.391280	0.007115	0.002784	\$3,262,865	13.69%	\$20,562,727	86.31%
WEBSTER	0.688072	0.010357	0.007127	\$8,352,635	24.08%	\$26,330,758	75.92%
WEST BATON ROUGE	1.427138	0.005248	0.007490	\$8,778,774	49.95%	\$8,796,405	50.05%
WEST CARROLL	0.489174	0.003602	0.001762	\$2,065,073	17.12%	\$9,996,460	82.88%
WEST FELICIANA	2.128502	0.003489	0.007427	\$8,704,678	74.50%	\$2,979,824	25.50%
WINN	0.660884	0.004106	0.002714	\$3,180,401	23.13%	\$10,569,124	76.87%
CITY OF MONROE	1.295167	0.013454	0.017425	\$20,423,106	45.33%	\$24,630,369	54.67%
CITY OF BOGALUSA	0.676436	0.004977	0.003366	\$3,945,585	23.68%	\$12,719,877	76.32%
ZACHARY COMMUNITY	0.929624	0.004442	0.004129	\$4,839,435	32.54%	\$10,034,265	67.46%
CITY OF BAKER	0.508651	0.003241	0.001649	\$1,932,375	17.80%	\$8,921,967	82.20%
STATE TOTAL	1.0000000	1.0000000	1.0000000	\$1,172,029,790	35.00%	\$2,176,631,569	65.00%

TABLE 3: FY 2004-2005 Budget Letter
Level 1 Base Per Pupil and LLevel 2 Local Incentive

School System	Sales and Property Tax Revenues (Including Debt) Plus Other Revenue	Local Revenue Over Level 1	Local Revenue Under Level 1	33%	
				Local Revenue Limit on Level 2 State Support	ELIGIBLE LOCAL REVENUE LEVEL 2
	(18)	(19)	(20)	(21)	(22)
ACADIA	\$11,956,786	\$183,003	\$0	\$15,482,899	\$183,003
ALLEN	\$6,849,943	\$3,078,439	\$0	\$6,626,233	\$3,078,439
ASCENSION	\$50,357,203	\$23,466,804	\$0	\$23,510,858	\$23,466,804
ASSUMPTION	\$7,622,624	\$3,700,538	\$0	\$7,062,275	\$3,700,538
AVOUELLES	\$6,033,594	\$552,261	\$0	\$10,042,653	\$552,261
BEAUREGARD	\$13,186,798	\$6,107,681	\$0	\$9,326,951	\$6,107,681
BIENVILLE	\$10,362,806	\$5,562,071	\$0	\$4,122,990	\$4,122,990
BOSSIER	\$43,479,788	\$15,957,395	\$0	\$27,355,329	\$15,957,395
CADDO	\$126,563,198	\$62,842,202	\$0	\$66,747,458	\$62,842,202
CALCASIEU	\$100,514,379	\$42,312,995	\$0	\$48,458,826	\$42,312,995
CALDWELL	\$2,604,001	\$998,798	\$0	\$3,051,149	\$998,798
CAMERON	\$8,778,426	\$4,765,191	\$0	\$3,218,945	\$3,218,945
CATAHOULA	\$2,391,673	\$869,450	\$0	\$2,957,549	\$869,450
CLAIBORNE	\$5,608,808	\$2,505,550	\$0	\$4,813,579	\$2,505,550
CONCORDIA	\$7,179,982	\$2,792,506	\$0	\$5,964,181	\$2,792,506
DESOTO	\$18,029,235	\$9,994,045	\$0	\$7,843,040	\$7,843,040
EAST BATON ROUGE	\$204,706,029	\$85,401,230	\$0	\$68,014,490	\$68,014,490
EAST CARROLL	\$1,843,445	\$544,037	\$0	\$2,907,324	\$544,037
EAST FELICIANA	\$3,115,170	\$609,964	\$0	\$4,033,955	\$609,964
EVANGELINE	\$8,688,960	\$3,180,283	\$0	\$10,147,668	\$3,180,283
FRANKLIN	\$3,323,387	\$134,125	\$0	\$6,071,479	\$134,125
GRANT	\$2,878,449	\$977,121	\$0	\$6,109,147	\$977,121
IBERIA	\$28,190,066	\$10,853,001	\$0	\$22,403,632	\$10,853,001
IBERVILLE	\$25,536,432	\$10,110,623	\$0	\$7,300,842	\$7,300,842
JACKSON	\$7,513,032	\$3,938,629	\$0	\$3,934,647	\$3,934,647
JEFFERSON	\$175,393,104	\$39,552,628	\$0	\$79,535,347	\$39,552,628
JEFFERSON DAVIS	\$13,170,731	\$6,796,110	\$0	\$9,332,659	\$6,796,110
LAFAYETTE	\$98,683,621	\$36,834,829	\$0	\$43,665,793	\$36,834,829
LAFOURCHE	\$36,350,666	\$15,207,535	\$0	\$22,735,799	\$15,207,535
LASALLE	\$4,600,221	\$2,110,357	\$0	\$4,075,048	\$2,110,357
LINCOLN	\$18,969,076	\$8,828,027	\$0	\$10,028,955	\$8,828,027
LIVINGSTON	\$26,489,634	\$13,185,002	\$0	\$30,298,038	\$13,185,002
MADISON	\$1,784,406	\$0	(\$383,254)	\$3,807,944	\$0
MOREHOUSE	\$8,210,149	\$1,910,609	\$0	\$8,433,180	\$1,910,609
NATCHITOCHE	\$12,191,718	\$3,833,247	\$0	\$10,396,509	\$3,833,247
ORLEANS	\$185,837,600	\$67,686,291	\$0	\$99,885,474	\$67,686,291
OUACHITA	\$46,531,272	\$26,245,130	\$0	\$27,510,568	\$26,245,130
PLAQUEMINES	\$22,113,981	\$3,183,247	\$0	\$7,603,332	\$3,183,247
POINTE COUPEE	\$9,579,769	\$1,119,401	\$0	\$5,759,858	\$1,119,401
RAPIDES	\$53,558,631	\$21,845,335	\$0	\$34,296,608	\$21,845,335
RED RIVER	\$3,461,756	\$2,052,271	\$0	\$2,707,567	\$2,052,271
RICHLAND	\$5,494,675	\$2,143,063	\$0	\$5,770,131	\$2,143,063
SABINE	\$6,895,659	\$2,404,950	\$0	\$6,936,713	\$2,404,950
ST. BERNARD	\$26,477,168	\$11,562,552	\$0	\$13,267,306	\$11,562,552
ST. CHARLES	\$64,882,655	\$37,743,164	\$0	\$14,280,931	\$14,280,931
ST. HELENA	\$1,537,582	\$220,019	\$0	\$2,479,273	\$220,019
ST. JAMES	\$16,702,279	\$6,386,128	\$0	\$6,353,422	\$6,353,422
ST. JOHN THE BAPTIST	\$19,056,024	\$8,730,872	\$0	\$10,629,369	\$8,730,872
ST. LANDRY	\$24,405,190	\$7,939,261	\$0	\$24,083,876	\$7,939,261
ST. MARTIN	\$12,553,976	\$4,798,023	\$0	\$13,106,359	\$4,798,023
ST. MARY	\$23,967,535	\$8,753,394	\$0	\$15,650,695	\$8,753,394
ST. TAMMANY	\$107,629,390	\$59,258,678	\$0	\$54,645,593	\$54,645,593
TANGIPAHOA	\$26,602,047	\$7,281,776	\$0	\$28,218,280	\$7,281,776
TENSAS	\$1,850,451	\$365,464	\$0	\$1,685,951	\$365,464
TERREBONNE	\$38,477,136	\$9,350,431	\$0	\$30,414,468	\$9,350,431
UNION	\$4,156,062	\$0	(\$111,610)	\$5,483,622	\$0
VERMILION	\$16,404,092	\$3,354,307	\$0	\$13,509,297	\$3,354,307
VERNON	\$11,807,860	\$4,970,287	\$0	\$14,623,372	\$4,970,287
WASHINGTON	\$5,277,112	\$2,014,247	\$0	\$7,862,445	\$2,014,247
WEBSTER	\$13,840,633	\$5,487,998	\$0	\$11,445,520	\$5,487,998
WEST BATON ROUGE	\$12,054,172	\$3,275,398	\$0	\$5,799,809	\$3,275,398
WEST CARROLL	\$2,155,459	\$90,386	\$0	\$3,980,306	\$90,386
WEST FELICIANA	\$10,916,998	\$2,212,320	\$0	\$3,855,886	\$2,212,320
WINN	\$5,822,107	\$2,641,706	\$0	\$4,537,343	\$2,641,706
CITY OF MONROE	\$36,301,378	\$15,878,272	\$0	\$14,867,647	\$14,867,647
CITY OF BOGALUSA	\$4,884,409	\$938,824	\$0	\$5,499,602	\$938,824
ZACHARY COMMUNITY	\$8,303,763	\$3,464,328	\$0	\$4,908,321	\$3,464,328
CITY OF BAKER	\$3,328,725	\$1,396,350	\$0	\$3,581,933	\$1,396,350
STATE TOTAL	\$1,936,025,074	\$764,490,148	(\$494,864)	\$1,105,058,248	\$710,034,665

TABLE 3: FY 2004-2005 Budget Letter
Level 1 Base Per Pupil and Level 2 Local Incentive

School System	40%	Percent State	40%	State and Local Participation in Level 2	2004-2005 Levels 1 and 2 STATE SHARE OF COST	Per Pupil
	STATE AID LEVEL 2		Level 2 State Liability			
	(23)	(24)	(25)	(26)	(27)	(28)
ACADIA	\$104,277	56.98%	\$8,718,023	\$287,280	\$35,248,370	\$3,710
ALLEN	\$2,087,206	67.80%	\$2,405,433	\$5,165,645	\$18,395,197	\$4,474
ASCENSION	\$8,283,025	35.30%	\$15,550	\$31,749,829	\$52,637,649	\$3,403
ASSUMPTION	\$2,537,928	68.58%	\$2,305,569	\$6,238,466	\$20,016,675	\$4,682
AVOYELLES	\$381,739	69.12%	\$6,560,046	\$934,000	\$25,332,688	\$3,939
BEAUREGARD	\$3,485,198	57.06%	\$1,836,997	\$9,592,879	\$24,669,570	\$4,061
BIENVILLE	\$1,407,151	34.13%	\$0	\$5,530,141	\$9,100,324	\$3,736
BOSSIER	\$6,874,937	43.08%	\$4,910,581	\$22,832,332	\$62,247,479	\$3,329
CADDO	\$28,903,416	45.99%	\$1,796,169	\$91,745,618	\$167,447,445	\$3,846
CALCASIEU	\$13,563,424	32.05%	\$1,970,045	\$55,876,419	\$102,206,967	\$3,241
CALDWELL	\$701,535	70.24%	\$1,441,529	\$1,700,333	\$8,342,239	\$4,660
CAMERON	\$948,602	29.47%	\$0	\$4,167,547	\$6,689,747	\$3,690
CATAHOULA	\$616,295	70.88%	\$1,480,113	\$1,485,745	\$8,056,341	\$4,544
CLAIBORNE	\$1,591,751	63.53%	\$1,466,268	\$4,097,301	\$13,075,096	\$4,802
CONCORDIA	\$1,630,373	58.38%	\$1,851,746	\$4,422,879	\$15,316,172	\$4,163
DESOTO	\$3,297,417	42.04%	\$0	\$11,140,457	\$19,029,016	\$4,056
EAST BATON ROUGE	\$522,058	0.77%	\$0	\$68,536,548	\$87,321,774	\$1,934
EAST CARROLL	\$406,482	74.72%	\$1,765,749	\$950,519	\$7,917,147	\$4,804
EAST FELICIANA	\$395,668	64.87%	\$2,221,055	\$1,005,632	\$10,114,568	\$4,413
EVANGELINE	\$2,203,622	69.29%	\$4,827,711	\$5,383,905	\$27,445,455	\$4,464
FRANKLIN	\$94,268	70.28%	\$4,173,000	\$228,393	\$15,303,427	\$4,186
GRANT	\$805,084	82.39%	\$4,228,457	\$1,782,205	\$17,416,324	\$4,794
IBERIA	\$6,101,791	56.22%	\$6,494,015	\$16,954,792	\$56,654,519	\$4,048
IBERVILLE	\$0	0.00%	\$0	\$7,300,842	\$6,697,955	\$1,562
JACKSON	\$1,912,556	48.61%	\$0	\$5,847,203	\$10,261,326	\$4,324
JEFFERSON	\$1,336,960	3.38%	\$1,351,497	\$40,889,588	\$106,512,686	\$2,141
JEFFERSON DAVIS	\$4,170,040	61.36%	\$1,556,407	\$10,966,150	\$26,076,203	\$4,623
LAFAYETTE	\$7,319,629	19.87%	\$1,357,414	\$44,154,458	\$77,791,423	\$2,666
LAFOURCHE	\$7,207,074	47.39%	\$3,567,754	\$22,414,609	\$54,960,305	\$3,673
LASALLE	\$1,380,908	65.43%	\$1,285,591	\$3,491,265	\$11,239,674	\$4,391
LINCOLN	\$3,778,064	42.80%	\$513,953	\$12,606,091	\$24,027,789	\$3,688
LIVINGSTON	\$9,909,592	75.16%	\$12,861,827	\$23,094,594	\$88,417,197	\$4,247
MADISON	\$0	0.00%	\$2,581,668	\$0	\$9,371,564	\$4,195
MOREHOUSE	\$1,103,214	57.74%	\$3,766,230	\$3,013,823	\$20,358,766	\$3,990
NATCHITOCHE	\$2,089,821	54.52%	\$3,578,180	\$5,923,068	\$25,235,922	\$3,822
ORLEANS	\$22,392,979	33.08%	\$10,652,610	\$90,079,270	\$206,924,924	\$3,165
OUACHITA	\$15,296,855	58.28%	\$737,555	\$41,541,985	\$78,376,072	\$4,329
PLAQUEMINES	\$0	0.00%	\$0	\$3,183,247	\$4,109,665	\$865
POINTE COUPEE	\$189,236	16.91%	\$784,475	\$1,308,637	\$9,182,982	\$2,903
RAPIDES	\$10,417,973	47.69%	\$5,937,974	\$32,263,308	\$82,633,791	\$3,736
RED RIVER	\$1,447,888	70.55%	\$462,315	\$3,500,159	\$8,243,151	\$5,308
RICHLAND	\$1,438,856	67.14%	\$2,435,218	\$3,581,919	\$15,572,489	\$4,481
SABINE	\$1,524,176	63.38%	\$2,872,077	\$3,929,126	\$18,053,810	\$4,424
ST. BERNARD	\$4,209,287	36.40%	\$620,606	\$15,771,839	\$29,498,628	\$3,472
ST. CHARLES	\$0	0.00%	\$0	\$14,280,931	\$16,136,058	\$1,712
ST. HELENA	\$153,873	69.94%	\$1,580,034	\$373,892	\$6,349,258	\$4,760
ST. JAMES	\$517,425	8.14%	\$0	\$6,870,847	\$9,454,068	\$2,514
ST. JOHN THE BAPTIST	\$3,933,053	45.05%	\$855,228	\$12,663,925	\$25,818,109	\$4,156
ST. LANDRY	\$4,868,563	61.32%	\$9,900,300	\$12,807,824	\$61,384,075	\$4,055
ST. MARTIN	\$3,191,773	66.52%	\$5,526,929	\$7,989,796	\$35,152,058	\$4,218
ST. MARY	\$3,939,600	45.01%	\$3,104,238	\$12,692,994	\$36,151,808	\$3,628
ST. TAMMANY	\$27,281,590	49.92%	\$0	\$81,927,183	\$144,503,585	\$4,167
TANGIPAHOA	\$4,461,334	61.27%	\$12,827,192	\$11,743,110	\$70,651,002	\$3,880
TENSAS	\$183,361	50.17%	\$662,516	\$548,825	\$3,807,317	\$4,371
TERREBONNE	\$4,284,725	45.82%	\$9,652,347	\$13,635,156	\$67,323,075	\$3,500
UNION	\$0	0.00%	\$3,069,339	\$0	\$12,349,365	\$3,732
VERMILION	\$1,521,271	45.35%	\$4,605,571	\$4,875,578	\$29,408,751	\$3,407
VERNON	\$3,655,568	73.55%	\$7,099,691	\$8,625,855	\$41,131,244	\$4,263
WASHINGTON	\$1,541,366	76.52%	\$4,475,227	\$3,555,613	\$22,104,093	\$4,877
WEBSTER	\$3,222,315	58.72%	\$3,498,000	\$8,710,313	\$29,553,073	\$3,948
WEST BATON ROUGE	\$470,730	14.37%	\$362,801	\$3,746,128	\$9,267,135	\$2,635
WEST CARROLL	\$63,857	70.65%	\$2,748,212	\$154,243	\$10,060,317	\$4,236
WEST FELICIANA	\$0	0.00%	\$0	\$2,212,320	\$2,979,824	\$1,335
WINN	\$1,594,188	60.35%	\$1,143,959	\$4,235,894	\$12,163,312	\$4,513
CITY OF MONROE	\$3,313,999	22.29%	\$0	\$18,181,646	\$27,944,368	\$3,015
CITY OF BOGALUSA	\$557,791	59.41%	\$2,709,734	\$1,496,615	\$13,277,668	\$4,602
ZACHARY COMMUNITY	\$1,532,015	44.22%	\$638,571	\$4,996,343	\$11,566,280	\$3,588
CITY OF BAKER	\$970,197	69.48%	\$1,518,564	\$2,366,547	\$9,892,164	\$4,571
STATE TOTAL	\$255,326,949	35.96%	\$193,369,860	\$965,361,614	\$2,431,958,518	\$3,448

TABLE 3: FY 2004-2005 Budget Letter
Level 1 Base Per Pupil and LLevel 2 Local Incentive

School System	LEVEL 3 STATE SHARE OF COST	Per Pupil	2004-2005 STATE SHARE OF COST (LEVELS 1, 2, & 3)	TOTAL STATE SUBSEQUENT YEAR CHANGE - CASH BASIS	2004-2005 Per Pupil State Share (Levels 1, 2, & 3)	Rank	State Funds as Percent of Total State & Local	Rank
	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
ACADIA	\$1,933,220	\$203	\$37,181,590	\$734,828	\$3,913	44	75.67%	15
ALLEN	\$636,702	\$155	\$19,031,899	\$476,073	\$4,628	13	73.53%	20
ASCENSION	\$459,237	\$30	\$53,096,886	\$1,397,872	\$3,432	56	51.32%	55
ASSUMPTION	\$353,451	\$83	\$20,370,126	\$502,642	\$4,765	8	72.77%	23
AVOUELLES	\$927,800	\$144	\$26,260,488	\$735,500	\$4,083	37	81.32%	6
BEAUREGARD	\$337,163	\$56	\$25,006,733	\$544,852	\$4,116	34	65.47%	37
BIENVILLE	\$125,186	\$51	\$9,225,510	\$287,580	\$3,787	48	50.83%	57
BOSSIER	\$3,204,788	\$171	\$65,452,267	\$1,171,386	\$3,500	54	60.09%	44
CADDO	\$5,574,324	\$128	\$173,021,769	\$2,705,202	\$3,974	41	57.75%	49
CALCASIEU	\$2,344,172	\$74	\$104,551,139	\$1,896,286	\$3,316	58	50.98%	56
CALDWELL	\$152,633	\$85	\$8,494,872	\$214,166	\$4,746	9	76.54%	13
CAMERON	\$453,201	\$250	\$7,142,948	\$286,085	\$3,940	42	49.69%	58
CATAHOULA	\$184,676	\$104	\$8,241,017	\$186,753	\$4,648	11	77.51%	10
CLAIBORNE	\$384,297	\$141	\$13,459,393	\$356,243	\$4,943	4	70.59%	29
CONCORDIA	\$405,348	\$110	\$15,721,520	\$302,945	\$4,273	28	68.65%	30
DESOTO	\$275,554	\$59	\$19,304,570	\$538,597	\$4,115	35	54.87%	51
EAST BATON ROUGE	\$34,843,992	\$772	\$122,165,766	\$3,392,811	\$2,706	66	39.47%	65
EAST CARROLL	\$177,094	\$107	\$8,094,241	\$173,864	\$4,912	5	81.45%	5
EAST FELICIANA	\$445,267	\$194	\$10,559,835	\$206,328	\$4,607	15	77.22%	11
EVANGELINE	\$355,108	\$58	\$27,800,563	\$569,084	\$4,522	18	76.19%	14
FRANKLIN	\$395,799	\$108	\$15,699,226	\$381,054	\$4,294	27	82.53%	2
GRANT	\$110,589	\$30	\$17,526,913	\$402,157	\$4,824	6	85.89%	1
IBERIA	\$1,174,202	\$84	\$57,828,721	\$1,284,917	\$4,132	32	67.23%	35
IBERVILLE	\$3,372,040	\$786	\$10,069,995	\$171,646	\$2,348	68	30.70%	68
JACKSON	\$133,848	\$56	\$10,395,174	\$468,437	\$4,381	24	58.06%	48
JEFFERSON	\$35,395,083	\$712	\$141,907,769	\$3,743,036	\$2,853	62	44.72%	63
JEFFERSON DAVIS	\$584,669	\$104	\$26,660,872	\$572,268	\$4,726	10	66.93%	36
LAFAYETTE	\$5,215,642	\$179	\$83,007,065	\$1,808,221	\$2,845	63	45.69%	60
LAFOURCHE	\$2,453,357	\$164	\$57,413,662	\$1,181,104	\$3,837	46	61.23%	42
LASALLE	\$245,606	\$96	\$11,485,280	\$555,238	\$4,486	19	71.40%	27
LINCOLN	\$204,828	\$31	\$24,232,617	\$484,128	\$3,720	50	56.09%	50
LIVINGSTON	\$557,229	\$27	\$88,974,426	\$1,919,539	\$4,273	29	77.06%	12
MADISON	\$439,227	\$197	\$9,810,791	\$348,283	\$4,392	22	81.90%	4
MOREHOUSE	\$607,750	\$119	\$20,966,516	\$464,243	\$4,109	36	71.86%	26
NATCHITOCHE	\$557,275	\$84	\$25,793,197	\$664,862	\$3,907	45	67.90%	34
ORLEANS	\$11,687,125	\$179	\$218,612,049	\$1,857,805	\$3,344	57	54.05%	52
OUACHITA	\$718,239	\$40	\$79,094,311	\$863,251	\$4,368	25	62.96%	40
PLAQUEMINES	\$7,434,793	\$1,565	\$11,544,458	\$210,855	\$2,430	67	34.30%	67
POINTE COUPEE	\$940,295	\$297	\$10,123,277	\$231,977	\$3,201	61	51.38%	54
RAPIDES	\$4,323,648	\$196	\$86,957,439	\$1,622,598	\$3,932	43	61.88%	41
RED RIVER	\$379,196	\$244	\$8,622,347	\$161,120	\$5,552	1	71.35%	28
RICHLAND	\$195,196	\$56	\$15,767,685	\$296,677	\$4,537	17	74.16%	18
SABINE	\$119,818	\$29	\$18,173,628	\$377,436	\$4,453	21	72.49%	24
ST. BERNARD	\$194,875	\$23	\$29,693,503	\$566,700	\$3,495	55	52.86%	53
ST. CHARLES	\$9,803,417	\$1,040	\$25,939,475	\$436,509	\$2,752	65	38.51%	66
ST. HELENA	\$287,984	\$216	\$6,637,242	\$237,866	\$4,975	3	81.19%	8
ST. JAMES	\$2,699,232	\$718	\$12,153,300	\$273,545	\$3,231	59	42.17%	64
ST. JOHN THE BAPTIST	\$1,419,573	\$228	\$27,237,682	\$512,769	\$4,384	23	58.84%	46
ST. LANDRY	\$1,006,615	\$67	\$62,390,690	\$1,369,170	\$4,121	33	71.88%	25
ST. MARTIN	\$819,395	\$98	\$35,971,453	\$780,068	\$4,317	26	74.13%	19
ST. MARY	\$582,595	\$58	\$36,734,403	\$755,447	\$3,687	51	60.52%	43
ST. TAMMANY	\$1,430,748	\$41	\$145,934,333	\$4,178,770	\$4,208	31	58.62%	47
TANGIPAHOA	\$2,821,398	\$155	\$73,472,400	\$1,598,853	\$4,035	38	73.42%	21
TENSAS	\$214,644	\$246	\$4,021,961	\$117,197	\$4,618	14	68.49%	31
TERREBONNE	\$3,409,559	\$177	\$70,732,634	\$1,446,474	\$3,677	52	64.77%	39
UNION	\$93,843	\$28	\$12,443,208	\$322,414	\$3,760	49	74.46%	17
VERMILION	\$1,588,213	\$184	\$30,996,964	\$596,420	\$3,591	53	65.39%	38
VERNON	\$1,921,126	\$199	\$43,052,370	\$880,352	\$4,462	20	78.48%	9
WASHINGTON	\$681,930	\$150	\$22,786,023	\$553,732	\$5,028	2	81.20%	7
WEBSTER	\$342,514	\$46	\$29,895,587	\$538,231	\$3,994	40	68.35%	32
WEST BATON ROUGE	\$694,150	\$197	\$9,961,285	\$251,567	\$2,832	64	45.25%	61
WEST CARROLL	\$77,473	\$33	\$10,137,790	\$234,093	\$4,269	30	82.47%	3
WEST FELICIANA	\$5,979,089	\$2,679	\$8,958,913	\$85,206	\$4,014	39	45.07%	62
WINN	\$212,285	\$79	\$12,375,597	\$263,914	\$4,592	16	68.01%	33
CITY OF MONROE	\$1,786,314	\$193	\$29,730,682	\$1,139,829	\$3,208	60	45.72%	59
CITY OF BOGALUSA	\$88,945	\$31	\$13,366,613	\$257,640	\$4,633	12	73.24%	22
ZACHARY COMMUNITY	\$653,376	\$203	\$12,219,656	\$215,936	\$3,790	47	59.54%	45
CITY OF BAKER	\$438,556	\$203	\$10,330,720	\$19,067	\$4,774	7	75.63%	16
STATE TOTAL	\$170,066,516	\$241	\$2,602,025,034	\$54,381,718	\$3,689		58.03%	

TABLE 3: FY 2004-2005 Budget Letter
Level 1 Base Per Pupil and LLevel 2 Local Incentive

School System	LEVELS 1 and 2 LOCAL SHARE OF COST	Local Per Pupil (Levels 1 and 2)	Rank	Local Revenue as Percent of Total State & Local	2004-2005 TOTAL STATE AND LOCAL COST of Levels 1, 2 and 3	2004-05 STATE & LOCAL COST PER OCT 1 MEMBERSHIP	Rank
	(37)	(38)	(39)	(40)	(41)	(42)	(43)
ACADIA	\$11,956,786	\$1,258	59	24.33%	\$49,138,376	\$5,172	66
ALLEN	\$6,849,943	\$1,666	46	26.47%	\$25,881,842	\$6,294	31
ASCENSION	\$50,357,203	\$3,255	14	48.68%	\$103,454,089	\$6,687	21
ASSUMPTION	\$7,622,624	\$1,783	43	27.23%	\$27,992,750	\$6,548	24
AVOUELLES	\$6,033,594	\$938	65	18.68%	\$32,294,082	\$5,022	68
BEAUREGARD	\$13,186,798	\$2,171	32	34.53%	\$38,193,531	\$6,287	32
BIENVILLE	\$8,923,725	\$3,663	9	49.17%	\$18,149,235	\$7,450	9
BOSSIER	\$43,479,788	\$2,325	30	39.91%	\$108,932,055	\$5,825	52
CADDO	\$126,563,198	\$2,907	22	42.25%	\$299,584,967	\$6,882	17
CALCASIEU	\$100,514,379	\$3,188	15	49.02%	\$205,065,518	\$6,503	25
CALDWELL	\$2,604,001	\$1,455	53	23.46%	\$11,098,873	\$6,200	39
CAMERON	\$7,232,180	\$3,989	7	50.31%	\$14,375,128	\$7,929	2
CATAHOULA	\$2,391,673	\$1,349	56	22.49%	\$10,632,690	\$5,997	48
CLAIBORNE	\$5,608,808	\$2,060	35	29.41%	\$19,068,201	\$7,003	15
CONCORDIA	\$7,179,982	\$1,952	38	31.35%	\$22,901,502	\$6,225	38
DESOTO	\$15,878,230	\$3,385	12	45.13%	\$35,182,800	\$7,500	7
EAST BATON ROUGE	\$187,319,289	\$4,150	6	60.53%	\$309,485,055	\$6,856	18
EAST CARROLL	\$1,843,445	\$1,119	63	18.55%	\$9,937,686	\$6,030	47
EAST FELICIANA	\$3,115,170	\$1,359	55	22.78%	\$13,675,005	\$5,966	49
EVANGELINE	\$8,688,960	\$1,413	54	23.81%	\$36,489,523	\$5,935	50
FRANKLIN	\$3,323,387	\$909	66	17.47%	\$19,022,613	\$5,203	64
GRANT	\$2,878,449	\$792	68	14.11%	\$20,405,362	\$5,617	59
IBERIA	\$28,190,066	\$2,014	36	32.77%	\$86,018,787	\$6,147	42
IBERVILLE	\$22,726,651	\$5,300	1	69.30%	\$32,796,646	\$7,648	5
JACKSON	\$7,509,050	\$3,164	16	41.94%	\$17,904,224	\$7,545	6
JEFFERSON	\$175,393,104	\$3,526	10	55.28%	\$317,300,873	\$6,379	26
JEFFERSON DAVIS	\$13,170,731	\$2,335	29	33.07%	\$39,831,603	\$7,061	13
LAFAYETTE	\$98,683,621	\$3,382	13	54.31%	\$181,690,686	\$6,227	37
LAFOURCHE	\$36,350,666	\$2,429	26	38.77%	\$93,764,328	\$6,266	34
LASALLE	\$4,600,221	\$1,797	42	28.60%	\$16,085,501	\$6,283	33
LINCOLN	\$18,969,076	\$2,912	21	43.91%	\$43,201,693	\$6,631	22
LIVINGSTON	\$26,489,634	\$1,272	58	22.94%	\$115,464,060	\$5,546	60
MADISON	\$2,167,660	\$970	64	18.10%	\$11,978,451	\$5,362	63
MOREHOUSE	\$8,210,149	\$1,609	48	28.14%	\$29,176,665	\$5,719	56
NATCHITOCHE	\$12,191,718	\$1,847	41	32.10%	\$37,984,915	\$5,754	54
ORLEANS	\$185,837,600	\$2,843	23	45.95%	\$404,449,649	\$6,187	41
OUACHITA	\$46,531,272	\$2,570	25	37.04%	\$125,625,583	\$6,938	16
PLAQUEMINES	\$22,113,981	\$4,656	3	65.70%	\$33,658,439	\$7,086	12
POINTE COUPEE	\$9,579,769	\$3,029	19	48.62%	\$19,703,046	\$6,229	36
RAPIDES	\$53,558,631	\$2,422	27	38.12%	\$140,516,070	\$6,354	28
RED RIVER	\$3,461,756	\$2,229	31	28.65%	\$12,084,103	\$7,781	3
RICHLAND	\$5,494,675	\$1,581	49	25.84%	\$21,262,360	\$6,119	45
SABINE	\$6,895,659	\$1,690	45	27.51%	\$25,069,287	\$6,143	43
ST. BERNARD	\$26,477,168	\$3,117	17	47.14%	\$56,170,671	\$6,612	23
ST. CHARLES	\$41,420,422	\$4,394	5	61.49%	\$67,359,897	\$7,146	11
ST. HELENA	\$1,537,582	\$1,153	62	18.81%	\$8,174,824	\$6,128	44
ST. JAMES	\$16,669,573	\$4,432	4	57.83%	\$28,822,873	\$7,664	4
ST. JOHN THE BAPTIST	\$19,056,024	\$3,067	18	41.16%	\$46,293,706	\$7,451	8
ST. LANDRY	\$24,405,190	\$1,612	47	28.12%	\$86,795,880	\$5,734	55
ST. MARTIN	\$12,553,976	\$1,507	51	25.87%	\$48,525,429	\$5,823	53
ST. MARY	\$23,967,535	\$2,405	28	39.48%	\$60,701,938	\$6,092	46
ST. TAMMANY	\$103,016,305	\$2,970	20	41.38%	\$248,950,638	\$7,178	10
TANGIPAHOA	\$26,602,047	\$1,461	52	26.58%	\$100,074,447	\$5,495	61
TENSAS	\$1,850,451	\$2,125	34	31.51%	\$5,872,412	\$6,742	20
TERREBONNE	\$38,477,136	\$2,000	37	35.23%	\$109,209,770	\$5,677	58
UNION	\$4,267,671	\$1,290	57	25.54%	\$16,710,879	\$5,050	67
VERMILION	\$16,404,092	\$1,900	39	34.61%	\$47,401,056	\$5,491	62
VERNON	\$11,807,860	\$1,224	60	21.52%	\$54,860,230	\$5,686	57
WASHINGTON	\$5,277,112	\$1,164	61	18.80%	\$28,063,135	\$6,192	40
WEBSTER	\$13,840,633	\$1,849	40	31.65%	\$43,736,220	\$5,843	51
WEST BATON ROUGE	\$12,054,172	\$3,427	11	54.75%	\$22,015,457	\$6,260	35
WEST CARROLL	\$2,155,459	\$908	67	17.53%	\$12,293,249	\$5,176	65
WEST FELICIANA	\$10,916,998	\$4,891	2	54.93%	\$19,875,911	\$8,905	1
WINN	\$5,822,107	\$2,160	33	31.99%	\$18,197,704	\$6,752	19
CITY OF MONROE	\$35,290,753	\$3,808	8	54.28%	\$65,021,435	\$7,016	14
CITY OF BOGALUSA	\$4,884,409	\$1,693	44	26.76%	\$18,251,022	\$6,326	29
ZACHARY COMMUNITY	\$8,303,763	\$2,576	24	40.46%	\$20,523,419	\$6,366	27
CITY OF BAKER	\$3,328,725	\$1,538	50	24.37%	\$13,659,445	\$6,312	30
STATE TOTAL	\$1,882,064,455	\$2,668		41.97%	\$4,484,089,489	\$6,358	

TABLE 3A: FY 2004-05 Budget Letter
 Certificated Pay Raise Requirement

LEVEL 1 & 2 STATE INCREASES AND ADJUSTMENTS							
SCHOOL DISTRICTS	2004-2005 Levels 1 & 2 STATE SHARE OF COST	2004-2005 Levels 1 and 2 STATE SHARE per October 1, 2003 Membership	Rank	2003-2004 Budget Letter Level 1 & 2 State Share of Costs	Per Pupil	Change in MFP Distribution between 2003-04 and 2004-05	
	(1)	(2)	(3)	(4)	(5)	(6)	
1 Acadia	\$35,248,370	\$3,710	45	\$34,476,199	\$3,629	\$772,171	
2 Allen	\$18,395,197	\$4,474	15	\$18,022,460	\$4,383	\$372,737	
3 Ascension	\$52,637,649	\$3,403	54	\$51,220,331	\$3,311	\$1,417,318	
4 Assumption	\$20,016,675	\$4,682	7	\$19,615,861	\$4,589	\$400,814	
5 Avoyelles	\$25,332,688	\$3,939	38	\$24,759,834	\$3,850	\$572,854	
6 Beauregard	\$24,669,570	\$4,061	32	\$24,202,935	\$3,984	\$466,635	
7 Bienville	\$9,100,324	\$3,736	43	\$8,852,576	\$3,634	\$247,748	
8 Bossier	\$62,247,479	\$3,329	55	\$61,057,419	\$3,265	\$1,190,060	
9 Caddo	\$167,447,445	\$3,846	40	\$164,457,802	\$3,778	\$2,989,643	
10 Calcasieu	\$102,206,967	\$3,241	56	\$100,281,312	\$3,180	\$1,925,655	
11 Caldwell	\$8,342,239	\$4,660	8	\$8,165,869	\$4,562	\$176,370	
12 Cameron	\$6,689,747	\$3,690	46	\$6,507,318	\$3,589	\$182,429	
13 Catahoula	\$8,056,341	\$4,544	12	\$7,884,143	\$4,447	\$172,198	
14 Claiborne	\$13,075,096	\$4,802	4	\$12,816,877	\$4,707	\$258,219	
15 Concordia	\$15,316,172	\$4,163	30	\$15,013,713	\$4,081	\$302,459	
16 DeSoto	\$19,029,016	\$4,056	33	\$18,512,245	\$3,946	\$516,771	
17 East Baton Rouge	\$87,321,774	\$1,934	64	\$84,897,616	\$1,881	\$2,424,158	
18 East Carroll	\$7,917,147	\$4,804	3	\$7,740,336	\$4,697	\$176,811	
19 East Feliciana	\$10,114,568	\$4,413	18	\$9,895,171	\$4,317	\$219,397	
20 Evangeline	\$27,445,455	\$4,464	16	\$26,865,179	\$4,370	\$580,276	
21 Franklin	\$15,303,427	\$4,186	28	\$14,952,532	\$4,090	\$350,895	
22 Grant	\$17,416,324	\$4,794	5	\$17,010,331	\$4,682	\$405,993	
23 Iberia	\$56,654,519	\$4,048	35	\$55,544,243	\$3,969	\$1,110,276	
24 Iberville	\$6,697,955	\$1,562	66	\$6,511,558	\$1,519	\$186,397	
25 Jackson	\$10,261,326	\$4,324	22	\$9,983,149	\$4,207	\$278,177	
26 Jefferson	\$106,512,686	\$2,141	63	\$103,733,402	\$2,086	\$2,779,284	
27 Jefferson Davis	\$26,076,203	\$4,623	9	\$25,587,063	\$4,536	\$489,140	
28 Lafayette	\$77,791,423	\$2,666	60	\$76,183,850	\$2,611	\$1,607,573	
29 Lafourche	\$54,960,305	\$3,673	48	\$53,929,554	\$3,604	\$1,030,751	
30 LaSalle	\$11,239,674	\$4,391	19	\$11,016,415	\$4,303	\$223,259	
31 Lincoln	\$24,027,789	\$3,688	47	\$23,591,926	\$3,621	\$435,863	
32 Livingston	\$88,417,197	\$4,247	24	\$86,564,321	\$4,158	\$1,852,876	
33 Madison	\$9,371,564	\$4,195	27	\$9,118,708	\$4,082	\$252,856	
34 Morehouse	\$20,358,766	\$3,990	36	\$19,934,437	\$3,907	\$424,329	
35 Natchitoches	\$25,235,922	\$3,822	41	\$24,730,069	\$3,746	\$505,853	
36 Orleans	\$206,924,924	\$3,165	57	\$204,195,036	\$3,113	\$2,729,888	
37 Ouachita	\$78,376,072	\$4,329	21	\$76,973,560	\$4,251	\$1,402,512	
38 Plaquemines	\$4,109,665	\$865	68	\$3,991,419	\$840	\$118,246	
39 Pointe Coupee	\$9,182,982	\$2,903	59	\$8,975,123	\$2,838	\$207,859	
40 Rapides	\$82,633,791	\$3,736	42	\$81,074,681	\$3,666	\$1,559,110	
41 Red River	\$8,243,151	\$5,308	1	\$8,085,951	\$5,207	\$157,200	
42 Richland	\$15,572,489	\$4,481	14	\$15,250,379	\$4,389	\$322,110	
43 Sabine	\$18,053,810	\$4,424	17	\$17,682,515	\$4,333	\$371,295	
44 St. Bernard	\$29,498,628	\$3,472	52	\$28,953,153	\$3,408	\$545,475	
45 St. Charles	\$16,136,058	\$1,712	65	\$15,691,132	\$1,665	\$444,926	
46 St. Helena	\$6,349,258	\$4,760	6	\$6,206,507	\$4,653	\$142,751	
47 St. James	\$9,454,068	\$2,514	62	\$9,193,269	\$2,444	\$260,799	
48 St. John the Baptist	\$25,818,109	\$4,156	31	\$25,346,557	\$4,080	\$471,552	
49 St. Landry	\$61,384,075	\$4,055	34	\$60,123,838	\$3,972	\$1,260,237	
50 St. Martin	\$35,152,058	\$4,218	26	\$34,425,488	\$4,131	\$726,570	
51 St. Mary	\$36,151,808	\$3,628	49	\$35,458,702	\$3,559	\$693,106	
52 St. Tammany	\$144,503,585	\$4,167	29	\$140,587,436	\$4,054	\$3,916,149	
53 Tangipahoa	\$70,651,002	\$3,880	39	\$69,175,645	\$3,799	\$1,475,357	
54 Tensas	\$3,807,317	\$4,371	20	\$3,728,931	\$4,281	\$78,386	
55 Terrebonne	\$67,323,075	\$3,500	51	\$65,967,373	\$3,429	\$1,355,702	
56 Union	\$12,349,365	\$3,732	44	\$12,016,368	\$3,631	\$332,997	
57 Vermilion	\$29,408,751	\$3,407	53	\$28,809,464	\$3,337	\$599,287	
58 Vernon	\$41,131,244	\$4,263	23	\$40,253,440	\$4,172	\$877,804	
59 Washington	\$22,104,093	\$4,877	2	\$21,615,800	\$4,770	\$488,293	
60 Webster	\$29,553,073	\$3,948	37	\$28,970,581	\$3,870	\$582,492	
61 West Baton Rouge	\$9,267,135	\$2,635	61	\$9,059,187	\$2,576	\$207,948	
62 West Carroll	\$10,060,317	\$4,236	25	\$9,829,337	\$4,139	\$230,980	
63 West Feliciana	\$2,979,824	\$1,335	67	\$2,896,154	\$1,298	\$83,670	
64 Winn	\$12,163,312	\$4,513	13	\$11,928,213	\$4,426	\$235,099	
65 City of Monroe	\$27,944,368	\$3,015	58	\$27,179,971	\$2,933	\$764,397	
66 City of Bogalusa	\$13,277,668	\$4,602	10	\$12,995,950	\$4,505	\$281,718	
67 Zachary Community	\$11,566,280	\$3,588	50	\$11,350,344	\$3,521	\$215,936	
68 City of Baker	\$9,892,164	\$4,571	11	\$9,873,097	\$4,562	\$19,067	
STATE TOTALS	\$2,431,958,518	\$3,448		\$2,381,501,355	\$3,375	\$50,457,163	

TABLE 3A: FY 2004-05 Budget Letter
 Certificated Pay Raise Requirement

LEVEL 1 & 2 STATE INCREASES AND ADJUSTMENTS (continued)				
SCHOOL DISTRICTS	Increases in MFP Funding for 2004-2005	Per Pupil	Decreases in MFP Funding for 2004-2005	No. of Districts
	(7)	(8)	(9)	(10)
Acadia	\$772,171	\$81	\$0	-
Allen	\$372,737	\$91	\$0	-
Ascension	\$1,417,318	\$92	\$0	-
Assumption	\$400,814	\$94	\$0	-
Avoyelles	\$572,854	\$89	\$0	-
Beauregard	\$466,635	\$77	\$0	-
Bienville	\$247,748	\$102	\$0	-
Bossier	\$1,190,060	\$64	\$0	-
Caddo	\$2,989,643	\$69	\$0	-
Calcasieu	\$1,925,655	\$61	\$0	-
Caldwell	\$176,370	\$99	\$0	-
Cameron	\$182,429	\$101	\$0	-
Catahoula	\$172,198	\$97	\$0	-
Claiborne	\$258,219	\$95	\$0	-
Concordia	\$302,459	\$82	\$0	-
DeSoto	\$516,771	\$110	\$0	-
East Baton Rouge	\$2,424,158	\$54	\$0	-
East Carroll	\$176,811	\$107	\$0	-
East Feliciana	\$219,397	\$96	\$0	-
Evangeline	\$580,276	\$94	\$0	-
Franklin	\$350,895	\$96	\$0	-
Grant	\$405,993	\$112	\$0	-
Iberia	\$1,110,276	\$79	\$0	-
Iberville	\$186,397	\$43	\$0	-
Jackson	\$278,177	\$117	\$0	-
Jefferson	\$2,779,284	\$56	\$0	-
Jefferson Davis	\$489,140	\$87	\$0	-
Lafayette	\$1,607,573	\$55	\$0	-
Lafourche	\$1,030,751	\$69	\$0	-
LaSalle	\$223,259	\$87	\$0	-
Lincoln	\$435,863	\$67	\$0	-
Livingston	\$1,852,876	\$89	\$0	-
Madison	\$252,856	\$113	\$0	-
Morehouse	\$424,329	\$83	\$0	-
Natchitoches	\$505,853	\$77	\$0	-
Orleans	\$2,729,888	\$42	\$0	-
Ouachita	\$1,402,512	\$77	\$0	-
Plaquemines	\$118,246	\$25	\$0	-
Pointe Coupee	\$207,859	\$66	\$0	-
Rapides	\$1,559,110	\$71	\$0	-
Red River	\$157,200	\$101	\$0	-
Richland	\$322,110	\$93	\$0	-
Sabine	\$371,295	\$91	\$0	-
St. Bernard	\$545,475	\$64	\$0	-
St. Charles	\$444,926	\$47	\$0	-
St. Helena	\$142,751	\$107	\$0	-
St. James	\$260,799	\$69	\$0	-
St. John the Baptist	\$471,552	\$76	\$0	-
St. Landry	\$1,260,237	\$83	\$0	-
St. Martin	\$726,570	\$87	\$0	-
St. Mary	\$693,106	\$70	\$0	-
St. Tammany	\$3,916,149	\$113	\$0	-
Tangipahoa	\$1,475,357	\$81	\$0	-
Tensas	\$78,386	\$90	\$0	-
Terrebonne	\$1,355,702	\$70	\$0	-
Union	\$332,997	\$101	\$0	-
Vermilion	\$599,287	\$69	\$0	-
Vernon	\$877,804	\$91	\$0	-
Washington	\$488,293	\$108	\$0	-
Webster	\$582,492	\$78	\$0	-
West Baton Rouge	\$207,948	\$59	\$0	-
West Carroll	\$230,980	\$97	\$0	-
West Feliciana	\$83,670	\$37	\$0	-
Winn	\$235,099	\$87	\$0	-
City of Monroe	\$764,397	\$82	\$0	-
City of Bogalusa	\$281,718	\$98	\$0	-
Zachary Community	\$215,936	\$67	\$0	-
City of Baker	\$19,067	\$9	\$0	-
STATE TOTALS	\$50,457,163	\$72	\$0	-

TABLE 3A: FY 2004-05 Budget Letter
 Certificated Pay Raise Requirement

2004-05 Pay Raise Requirement			
SCHOOL DISTRICTS	Adjustment for Increased Students - Amount Subtracted From MFP Increase	Increased MFP Funding (L1&2) After Adjustment for Student Increases	50% Distribution Amount for Certificated Pay Increase <i>Exclusive of Retirement Contribution of 15.5%</i>
	(11)	(12)	(13)
Acadia	\$0	\$772,171	\$334,273
Allen	\$0	\$372,737	\$161,358
Ascension	\$0	\$1,417,318	\$613,558
Assumption	\$0	\$400,814	\$173,513
Avoyelles	\$0	\$572,854	\$247,989
Beauregard	\$0	\$466,635	\$202,006
Bienville	\$0	\$247,748	\$107,250
Bossier	\$0	\$1,190,060	\$515,177
Caddo	\$0	\$2,989,643	\$1,294,218
Calcasieu	\$0	\$1,925,655	\$833,617
Caldwell	\$0	\$176,370	\$76,351
Cameron	\$0	\$182,429	\$78,974
Catahoula	\$0	\$172,198	\$74,545
Claiborne	\$0	\$258,219	\$111,783
Concordia	\$0	\$302,459	\$130,935
DeSoto	\$0	\$516,771	\$223,710
East Baton Rouge	\$0	\$2,424,158	\$1,049,419
East Carroll	\$0	\$176,811	\$76,542
East Feliciana	\$0	\$219,397	\$94,977
Evangeline	\$0	\$580,276	\$251,202
Franklin	\$0	\$350,895	\$151,903
Grant	\$0	\$405,993	\$175,755
Iberia	\$0	\$1,110,276	\$480,639
Iberville	\$0	\$186,397	\$80,691
Jackson	\$0	\$278,177	\$120,423
Jefferson	\$0	\$2,779,284	\$1,203,153
Jefferson Davis	\$0	\$489,140	\$211,749
Lafayette	\$0	\$1,607,573	\$695,919
Lafourche	\$0	\$1,030,751	\$446,213
LaSalle	\$0	\$223,259	\$96,649
Lincoln	\$0	\$435,863	\$188,685
Livingston	\$0	\$1,852,876	\$802,111
Madison	\$0	\$252,856	\$109,461
Morehouse	\$0	\$424,329	\$183,692
Natchitoches	\$0	\$505,853	\$218,984
Orleans	\$0	\$2,729,888	\$1,181,770
Ouachita	\$0	\$1,402,512	\$607,148
Plaquemines	\$0	\$118,246	\$51,189
Pointe Coupee	\$0	\$207,859	\$89,982
Rapides	\$0	\$1,559,110	\$674,939
Red River	\$0	\$157,200	\$68,052
Richland	\$0	\$322,110	\$139,442
Sabine	\$0	\$371,295	\$160,734
St. Bernard	\$0	\$545,475	\$236,136
St. Charles	\$0	\$444,926	\$192,609
St. Helena	\$0	\$142,751	\$61,797
St. James	\$0	\$260,799	\$112,900
St. John the Baptist	\$0	\$471,552	\$204,135
St. Landry	\$0	\$1,260,237	\$545,557
St. Martin	\$0	\$726,570	\$314,532
St. Mary	\$0	\$693,106	\$300,046
St. Tammany	\$0	\$3,916,149	\$1,695,303
Tangipahoa	\$0	\$1,475,357	\$638,683
Tensas	\$0	\$78,386	\$33,933
Terrebonne	\$0	\$1,355,702	\$586,884
Union	\$0	\$332,997	\$144,155
Vermillion	\$0	\$599,287	\$259,432
Vernon	\$0	\$877,804	\$380,002
Washington	\$0	\$488,293	\$211,382
Webster	\$0	\$582,492	\$252,161
West Baton Rouge	\$0	\$207,948	\$90,021
West Carroll	\$0	\$230,980	\$99,991
West Feliciana	\$0	\$83,670	\$36,221
Winn	\$0	\$235,099	\$101,774
City of Monroe	\$0	\$764,397	\$330,908
City of Bogalusa	\$0	\$281,718	\$121,956
Zachary Community	\$0	\$215,936	\$93,479
City of Baker	\$0	\$19,067	\$8,254
STATE TOTALS	\$0	\$50,457,163	\$21,842,931

TABLE 4: FY2004-05 Budget Letter
Level 3 Unequalized Funding

SCHOOL SYSTEM	2001- 02 Certificated Pay Raise Continuation				2002 - 03 Support Worker Pay Raise Continuation			
	2001-02 Adjusted Minimum Pay Enhancement Supplement	Adjusted Oct 1, 2001 Membership	Adjusted Minimum Pay Supplement Per Pupil Amount	2001-02 Minimum Pay Continuation Supplement	2002-03 Support Worker Pay Supplement	Oct 1, 2002 Student Membership	Pay Supplement Per Pupil Amount	2002-03 Pay Supplement Continuation
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Acadia	\$1,506,290	9,582	\$157	\$1,491,657	\$261,464	9,496	\$27.53	\$261,563
Allen	\$525,475	4,149	\$127	\$522,224	\$116,735	4,193	\$27.84	\$114,478
Ascension	\$0	14,943	\$0	\$0	\$411,465	15,185	\$27.10	\$419,237
Assumption	\$55,335	4,408	\$13	\$55,575	\$160,516	4,346	\$36.93	\$157,876
Avoyelles	\$791,034	6,619	\$120	\$771,720	\$158,974	6,551	\$24.27	\$156,080
Beauregard	\$145,792	6,008	\$24	\$145,800	\$190,953	6,062	\$31.50	\$191,363
Bienville	\$36,127	2,491	\$15	\$36,540	\$89,153	2,450	\$36.39	\$88,646
Bossier	\$2,667,258	18,494	\$144	\$2,692,800	\$470,028	18,622	\$25.24	\$471,988
Caddo	\$3,878,311	43,752	\$89	\$3,874,526	\$1,546,614	43,727	\$35.37	\$1,539,798
Calcasieu	\$1,053,189	31,472	\$33	\$1,040,556	\$823,246	31,523	\$26.12	\$823,616
Caldwell	\$93,269	1,819	\$51	\$91,290	\$61,994	1,809	\$34.27	\$61,343
Cameron	\$366,504	1,885	\$194	\$351,722	\$62,766	1,851	\$33.91	\$61,479
Catahoula	\$113,817	1,813	\$63	\$111,699	\$73,184	1,778	\$41.16	\$72,977
Claiborne	\$297,923	2,706	\$110	\$299,530	\$83,860	2,694	\$31.13	\$84,767
Concordia	\$0	3,767	\$0	\$0	\$122,467	3,726	\$32.87	\$120,929
DeSoto	\$0	4,816	\$0	\$0	\$160,516	4,840	\$33.16	\$155,554
East Baton Rouge	\$8,916,813	51,095	\$175	\$7,899,850	\$1,405,042	50,803	\$27.66	\$1,248,628
East Carroll	\$130,190	1,722	\$76	\$125,248	\$53,761	1,709	\$31.46	\$51,846
East Feliciana	\$399,040	2,473	\$161	\$369,012	\$80,773	2,428	\$33.27	\$76,255
Evangeline	\$0	6,232	\$0	\$0	\$171,621	6,183	\$27.76	\$170,668
Franklin	\$305,731	3,716	\$82	\$299,792	\$97,223	3,702	\$26.26	\$96,007
Grant	\$0	3,594	\$0	\$0	\$108,745	3,572	\$30.44	\$110,589
Iberia	\$768,993	14,342	\$54	\$755,676	\$359,799	14,042	\$25.62	\$358,526
Iberville	\$815,110	4,769	\$171	\$733,248	\$134,222	4,567	\$29.39	\$126,024
Jackson	\$0	2,522	\$0	\$0	\$75,708	2,433	\$31.12	\$73,848
Jefferson	\$7,899,973	50,077	\$158	\$7,858,762	\$1,468,275	49,931	\$29.41	\$1,462,824
Jefferson Davis	\$374,353	5,737	\$65	\$366,665	\$159,489	5,693	\$28.01	\$158,004
Lafayette	\$1,939,111	29,094	\$67	\$1,954,993	\$638,968	28,933	\$22.08	\$644,272
Lafourche	\$1,104,377	15,067	\$73	\$1,092,445	\$402,838	15,036	\$26.79	\$400,912
LaSalle	\$157,003	2,537	\$62	\$158,720	\$86,518	2,549	\$33.94	\$86,886
Lincoln	\$0	6,596	\$0	\$0	\$145,597	6,550	\$22.23	\$144,828
Livingston	\$0	19,916	\$0	\$0	\$448,240	20,415	\$21.96	\$457,229
Madison	\$395,986	2,360	\$168	\$375,312	\$65,849	2,302	\$28.61	\$63,915
Morehouse	\$490,129	5,134	\$95	\$484,690	\$123,539	5,121	\$24.12	\$123,060
Natchitoches	\$391,619	6,657	\$59	\$389,518	\$168,087	6,616	\$25.41	\$167,757
Orleans	\$10,540,777	70,912	\$149	\$9,740,130	\$1,278,191	68,088	\$18.77	\$1,226,995
Ouachita	\$0	17,620	\$0	\$0	\$542,706	17,602	\$30.83	\$558,239
Plaquemines	\$291,773	4,727	\$62	\$294,500	\$173,840	4,610	\$37.71	\$179,123
Pointe Coupee	\$422,566	3,158	\$134	\$423,842	\$102,365	3,168	\$32.31	\$102,197
Rapides	\$3,710,521	22,520	\$165	\$3,649,140	\$642,690	22,402	\$28.69	\$634,508
Red River	\$334,357	1,647	\$203	\$315,259	\$63,072	1,532	\$41.17	\$63,937
Richland	\$9,080	3,566	\$3	\$10,425	\$106,093	3,519	\$30.15	\$104,771
Sabine	\$0	4,158	\$0	\$0	\$121,212	4,129	\$29.36	\$119,818
St. Bernard	\$0	8,406	\$0	\$0	\$192,322	8,383	\$22.94	\$194,875
St. Charles	\$0	9,641	\$0	\$0	\$284,288	9,463	\$30.04	\$283,157
St. Helena	\$228,130	1,333	\$171	\$228,114	\$59,068	1,316	\$44.88	\$59,870
St. James	\$701,074	3,777	\$186	\$699,546	\$128,105	3,803	\$33.69	\$126,708
St. John the Baptist	\$1,119,258	6,104	\$183	\$1,136,979	\$161,546	6,173	\$26.17	\$162,594
St. Landry	\$92,418	15,331	\$6	\$90,828	\$481,858	15,331	\$31.43	\$475,787
St. Martin	\$347,511	8,418	\$41	\$341,653	\$198,707	8,374	\$23.73	\$197,742
St. Mary	\$318,532	10,321	\$31	\$308,884	\$279,681	10,181	\$27.47	\$273,711
St. Tammany	\$362,798	32,844	\$11	\$381,502	\$929,136	33,951	\$27.37	\$949,246
Tangipahoa	\$2,317,638	17,839	\$130	\$2,367,430	\$420,684	17,656	\$23.83	\$433,968
Tensas	\$143,741	953	\$151	\$131,521	\$45,644	922	\$49.51	\$43,123
Terrebonne	\$2,873,694	19,262	\$149	\$2,866,313	\$524,229	19,274	\$27.20	\$523,246
Union	\$0	3,487	\$0	\$0	\$97,236	3,429	\$28.36	\$93,843
Vermilion	\$1,405,239	8,687	\$162	\$1,398,546	\$191,386	8,710	\$21.97	\$189,667
Vernon	\$1,546,233	9,794	\$158	\$1,524,542	\$316,027	9,631	\$32.81	\$316,584
Washington	\$567,537	4,496	\$126	\$571,032	\$110,868	4,530	\$24.47	\$110,898
Webster	\$154,833	7,527	\$21	\$157,185	\$186,111	7,516	\$24.76	\$185,329
West Baton Rouge	\$605,895	3,641	\$166	\$583,822	\$110,093	3,510	\$31.37	\$110,328
West Carroll	\$18,940	2,481	\$8	\$19,000	\$58,650	2,382	\$24.62	\$58,473
West Feliciana	\$0	2,209	\$0	\$0	\$70,476	2,224	\$31.69	\$70,732
Winn	\$131,366	2,813	\$47	\$126,665	\$88,281	2,779	\$31.77	\$85,620
City of Monroe	\$1,554,565	9,546	\$163	\$1,510,684	\$277,304	9,325	\$29.74	\$275,630
City of Bogalusa	\$0	3,016	\$0	\$0	\$89,005	2,887	\$30.83	\$88,945
Zachary Community	\$0	-	\$175	\$564,200	\$0	0	\$27.66	\$89,176
City of Baker	\$0	-	\$175	\$378,700	\$0	0	\$27.66	\$59,856
STATE TOTALS	\$65,417,228	712,598	\$92	\$64,170,012	\$19,319,103	708,238	\$27.28	\$19,252,468

TABLE 4: FY2004-05 Budget Letter
Level 3 Unequalized Funding

SCHOOL SYSTEM	Foreign Language Associates		Accountability Student Transfer	
	Number of Foreign Associate Teachers - - FY 2003-2004	Level 3 State Funding for Foreign Associate Teachers \$20,000	Number of Students Received from CA 2/3 Schools	2004-05 Accountability Reward Amount
			Based on 2002-03 Data	\$2,668
	(9)	(10)	(11)	(12)
Acadia	9	\$180,000	0	\$0
Allen	0	\$0	0	\$0
Ascension	2	\$40,000	0	\$0
Assumption	7	\$140,000	0	\$0
Avoyelles	0	\$0	0	\$0
Beauregard	0	\$0	0	\$0
Bienville	0	\$0	0	\$0
Bossier	2	\$40,000	0	\$0
Caddo	8	\$160,000	0	\$0
Calcasieu	24	\$480,000	0	\$0
Caldwell	0	\$0	0	\$0
Cameron	2	\$40,000	0	\$0
Catahoula	0	\$0	0	\$0
Claiborne	0	\$0	0	\$0
Concordia	3	\$60,000	0	\$0
DeSoto	6	\$120,000	0	\$0
East Baton Rouge	5	\$100,000	0	\$0
East Carroll	0	\$0	0	\$0
East Feliciana	0	\$0	0	\$0
Evangeline	0	\$0	0	\$0
Franklin	0	\$0	0	\$0
Grant	0	\$0	0	\$0
Iberia	3	\$60,000	0	\$0
Iberville	0	\$0	0	\$0
Jackson	3	\$60,000	0	\$0
Jefferson	3	\$60,000	0	\$0
Jefferson Davis	3	\$60,000	0	\$0
Lafayette	31	\$620,000	0	\$0
Lafourche	48	\$960,000	0	\$0
LaSalle	0	\$0	0	\$0
Lincoln	3	\$60,000	0	\$0
Livingston	5	\$100,000	0	\$0
Madison	0	\$0	0	\$0
Morehouse	0	\$0	0	\$0
Natchitoches	0	\$0	0	\$0
Orleans	36	\$720,000	0	\$0
Ouachita	8	\$160,000	0	\$0
Plaquemines	3	\$60,000	0	\$0
Pointe Coupee	3	\$60,000	0	\$0
Rapides	2	\$40,000	0	\$0
Red River	0	\$0	0	\$0
Richland	4	\$80,000	0	\$0
Sabine	0	\$0	0	\$0
St. Bernard	0	\$0	0	\$0
St. Charles	0	\$0	0	\$0
St. Helena	0	\$0	0	\$0
St. James	0	\$0	0	\$0
St. John the Baptist	6	\$120,000	0	\$0
St. Landry	22	\$440,000	0	\$0
St. Martin	14	\$280,000	0	\$0
St. Mary	0	\$0	0	\$0
St. Tammany	5	\$100,000	0	\$0
Tangipahoa	1	\$20,000	0	\$0
Tensas	2	\$40,000	0	\$0
Terrebonne	1	\$20,000	0	\$0
Union	0	\$0	0	\$0
Vermillion	0	\$0	0	\$0
Vernon	4	\$80,000	0	\$0
Washington	0	\$0	0	\$0
Webster	0	\$0	0	\$0
West Baton Rouge	0	\$0	0	\$0
West Carroll	0	\$0	0	\$0
West Feliciana	0	\$0	0	\$0
Winn	0	\$0	0	\$0
City of Monroe	0	\$0	0	\$0
City of Bogalusa	0	\$0	0	\$0
Zachary Community	0	\$0	0	\$0
City of Baker	0	\$0	0	\$0
STATE TOTALS	278	\$5,560,000	0	\$0

TABLE 4: FY2004-05 Budget Letter
Level 3 Unequalized Funding

SCHOOL SYSTEM	Hold Harmless				TOTAL LEVEL 3
	Prior Year Hold Harmless Per Pupil Amount	Current Year Hold Harmless Amount	Amount Received in Prior Year and Not to Exceed	2004-2005 Lesser Amount of Current Year or Amount Not to Exceed	TOTAL LEVEL 3 UNEQUALIZED FUNDING
	(13)	(14)	(15)	(16)	(17)
Acadia	\$0	\$0	\$0	\$0	\$1,933,220
Allen	\$0	\$0	\$0	\$0	\$636,702
Ascension	\$0	\$0	\$0	\$0	\$459,237
Assumption	\$0	\$0	\$0	\$0	\$353,451
Avoyelles	\$0	\$0	\$0	\$0	\$927,800
Beauregard	\$0	\$0	\$0	\$0	\$337,163
Bienville	\$0	\$0	\$0	\$0	\$125,186
Bossier	\$0	\$0	\$0	\$0	\$3,204,788
Caddo	\$0	\$0	\$0	\$0	\$5,574,324
Calcasieu	\$0	\$0	\$0	\$0	\$2,344,172
Caldwell	\$0	\$0	\$0	\$0	\$152,633
Cameron	\$0	\$0	\$0	\$0	\$453,201
Catahoula	\$0	\$0	\$0	\$0	\$184,676
Claiborne	\$0	\$0	\$0	\$0	\$384,297
Concordia	\$61	\$224,419	\$224,419	\$224,419	\$405,348
DeSoto	\$0	\$0	\$0	\$0	\$275,554
East Baton Rouge	\$567	\$25,595,514	\$25,595,514	\$25,595,514	\$34,843,992
East Carroll	\$0	\$0	\$0	\$0	\$177,094
East Feliciana	\$0	\$0	\$0	\$0	\$445,267
Evangeline	\$30	\$184,440	\$184,440	\$184,440	\$355,108
Franklin	\$0	\$0	\$0	\$0	\$395,799
Grant	\$0	\$0	\$0	\$0	\$110,589
Iberia	\$0	\$0	\$0	\$0	\$1,174,202
Iberville	\$586	\$2,512,768	\$2,512,768	\$2,512,768	\$3,372,040
Jackson	\$0	\$0	\$0	\$0	\$133,848
Jefferson	\$523	\$26,013,497	\$26,013,497	\$26,013,497	\$35,395,083
Jefferson Davis	\$0	\$0	\$0	\$0	\$584,669
Lafayette	\$69	\$2,013,351	\$1,996,377	\$1,996,377	\$5,215,642
Lafourche	\$0	\$0	\$0	\$0	\$2,453,357
LaSalle	\$0	\$0	\$0	\$0	\$245,606
Lincoln	\$0	\$0	\$0	\$0	\$204,828
Livingston	\$0	\$0	\$0	\$0	\$557,229
Madison	\$0	\$0	\$0	\$0	\$439,227
Morehouse	\$0	\$0	\$0	\$0	\$607,750
Natchitoches	\$0	\$0	\$0	\$0	\$557,275
Orleans	\$0	\$0	\$0	\$0	\$11,687,125
Ouachita	\$0	\$0	\$0	\$0	\$718,239
Plaquemines	\$1,497	\$7,110,750	\$6,901,170	\$6,901,170	\$7,434,793
Pointe Coupee	\$112	\$354,256	\$354,256	\$354,256	\$940,295
Rapides	\$0	\$0	\$0	\$0	\$4,323,648
Red River	\$0	\$0	\$0	\$0	\$379,196
Richland	\$0	\$0	\$0	\$0	\$195,196
Sabine	\$0	\$0	\$0	\$0	\$119,818
St. Bernard	\$0	\$0	\$0	\$0	\$194,875
St. Charles	\$1,010	\$9,520,260	\$9,520,260	\$9,520,260	\$9,803,417
St. Helena	\$0	\$0	\$0	\$0	\$287,984
St. James	\$498	\$1,872,978	\$1,872,978	\$1,872,978	\$2,699,232
St. John the Baptist	\$0	\$0	\$0	\$0	\$1,419,573
St. Landry	\$0	\$0	\$0	\$0	\$1,006,615
St. Martin	\$0	\$0	\$0	\$0	\$819,395
St. Mary	\$0	\$0	\$0	\$0	\$582,595
St. Tammany	\$0	\$0	\$0	\$0	\$1,430,748
Tangipahoa	\$0	\$0	\$0	\$0	\$2,821,398
Tensas	\$0	\$0	\$0	\$0	\$214,644
Terrebonne	\$0	\$0	\$0	\$0	\$3,409,559
Union	\$0	\$0	\$0	\$0	\$93,843
Vermilion	\$0	\$0	\$0	\$0	\$1,588,213
Vernon	\$0	\$0	\$0	\$0	\$1,921,126
Washington	\$0	\$0	\$0	\$0	\$681,930
Webster	\$0	\$0	\$0	\$0	\$342,514
West Baton Rouge	\$0	\$0	\$0	\$0	\$694,150
West Carroll	\$0	\$0	\$0	\$0	\$77,473
West Feliciana	\$2,697	\$6,019,704	\$5,908,357	\$5,908,357	\$5,979,089
Winn	\$0	\$0	\$0	\$0	\$212,285
City of Monroe	\$0	\$0	\$0	\$0	\$1,786,314
City of Bogalusa	\$0	\$0	\$0	\$0	\$88,945
Zachary Community	\$0	\$0	\$0	\$0	\$653,376
City of Baker	\$0	\$0	\$0	\$0	\$438,556
STATE TOTALS	\$507	\$81,421,937	\$81,084,036	\$81,084,036	\$170,066,516

TABLE 5: FY 2004-2005 BUDGET LETTER FOR THE LAB. SCHOOLS

School	October 1, 2003 Membership	MFP State Average Per Pupil 2004-05 (Table 3, col. 33)	Total Allocation	Monthly Payment Amount (Col. 3/12)
	(1)	(2)	(3)	(4)
LSU				
Lab. School	903	\$3,689	\$3,331,167	\$277,597
Southern Univ.				
Lab. School	442	\$3,689	\$1,630,538	\$135,878
TOTAL	1,345		\$4,961,705	\$413,475

TABLE 6: FY 2004-05 Budget Letter
Local Wealth Factor

LEA	School System	OCT. 1, 2003 WEIGHTED STUDENT MEMBERSHIP	PROPERTY AND SALES CAPACITY				OTHER REVENUES: Includes State and Federal taxes in lieu of & 50% of earnings from 16th section and from other real estate	PER PUPIL
			PROPERTY CAPACITY INCLUDING DEBT	PER PUPIL	SALES CAPACITY INCLUDING DEBT	PER PUPIL		
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	ACADIA	13,564	\$6,999,629	\$516	\$12,069,334	\$890	\$379,695	\$28
2	ALLEN	5,805	\$2,655,121	\$457	\$3,481,209	\$600	\$93,673	\$16
3	ASCENSION	20,597	\$17,820,178	\$865	\$26,446,102	\$1,284	\$152,894	\$7
4	ASSUMPTION	6,187	\$3,005,657	\$486	\$3,352,647	\$542	\$120,422	\$19
5	AVOUELLES	8,798	\$2,915,736	\$331	\$5,878,859	\$668	\$259,765	\$30
6	BEAUREGARD	8,171	\$5,472,619	\$670	\$5,928,204	\$726	\$292,824	\$36
7	BIENVILLE	3,612	\$5,165,450	\$1,430	\$2,619,479	\$725	\$145,176	\$40
8	BOSSIER	23,965	\$16,074,582	\$671	\$28,658,836	\$1,196	\$729,636	\$30
9	CADDO	58,475	\$35,657,780	\$610	\$67,211,479	\$1,149	\$2,388,506	\$41
10	CALCASIEU	42,453	\$35,565,234	\$838	\$59,556,517	\$1,403	\$1,018,506	\$24
11	CALDWELL	2,673	\$1,119,161	\$419	\$1,448,068	\$542	\$84,327	\$32
12	CAMERON	2,820	\$5,726,993	\$2,031	\$230,236	\$82	\$672,043	\$238
13	CATAHOULA	2,591	\$1,122,393	\$433	\$1,291,945	\$499	\$100,147	\$39
14	CLAIBORNE	4,217	\$2,837,992	\$673	\$2,096,049	\$497	\$192,090	\$46
15	CONCORDIA	5,225	\$4,084,221	\$782	\$3,002,980	\$575	\$160,295	\$31
16	DESOTO	6,871	\$7,091,001	\$1,032	\$5,826,855	\$848	\$355,160	\$52
17	EAST BATON ROUGE	59,585	\$77,351,521	\$1,298	\$115,780,189	\$1,943	\$3,942,821	\$66
18	EAST CARROLL	2,547	\$1,173,902	\$461	\$896,071	\$352	\$76,462	\$30
19	EAST FELICIANA	3,534	\$2,265,168	\$641	\$1,792,371	\$507	\$80,717	\$23
20	EVANGELINE	8,890	\$4,301,569	\$484	\$4,556,150	\$513	\$241,790	\$27
21	FRANKLIN	5,319	\$1,836,229	\$345	\$3,363,566	\$632	\$68,428	\$13
22	GRANT	5,352	\$1,195,638	\$223	\$1,406,926	\$263	\$538,155	\$101
23	IBERIA	19,627	\$10,220,467	\$521	\$17,877,153	\$911	\$540,798	\$28
24	IBERVILLE	6,396	\$11,553,534	\$1,806	\$13,723,522	\$2,146	\$204,134	\$32
25	JACKSON	3,447	\$2,512,512	\$729	\$3,291,724	\$955	\$100,170	\$29
26	JEFFERSON	69,678	\$83,326,014	\$1,196	\$138,917,241	\$1,994	\$2,145,528	\$31
27	JEFFERSON DAVIS	8,176	\$4,378,096	\$535	\$5,845,189	\$715	\$306,681	\$38
28	LAFAYETTE	38,254	\$33,162,011	\$867	\$66,958,499	\$1,750	\$2,044,898	\$53
29	LAFOURCHE	19,918	\$15,843,562	\$795	\$17,941,527	\$901	\$1,140,400	\$57
30	LASALLE	3,570	\$1,671,106	\$468	\$2,357,944	\$660	\$83,838	\$23
31	LINCOLN	8,786	\$6,504,381	\$740	\$9,969,045	\$1,135	\$278,099	\$32
32	LIVINGSTON	26,543	\$6,438,463	\$243	\$14,880,390	\$561	\$658,385	\$25
33	MADISON	3,336	\$1,864,643	\$559	\$1,656,797	\$497	\$59,212	\$18
34	MOREHOUSE	7,388	\$4,603,320	\$623	\$5,507,291	\$745	\$295,336	\$40
35	NATCHITOCHE	9,108	\$4,777,825	\$525	\$8,365,682	\$919	\$663,522	\$73
36	ORLEANS	87,506	\$75,644,605	\$864	\$116,103,294	\$1,327	\$3,421,379	\$39
37	OUACHITA	24,101	\$12,910,278	\$536	\$19,849,350	\$824	\$750,141	\$31
38	PLAQUEMINES	6,661	\$21,840,465	\$3,279	\$9,308,958	\$1,398	\$121,461	\$18
39	POINTE COUPEE	5,046	\$9,129,539	\$1,809	\$4,692,817	\$930	\$152,933	\$30
40	RAPIDES	30,046	\$17,549,303	\$584	\$33,640,339	\$1,120	\$1,196,210	\$40
41	RED RIVER	2,372	\$1,075,801	\$454	\$1,205,579	\$508	\$46,884	\$20
42	RICHLAND	5,055	\$2,241,988	\$444	\$2,979,783	\$589	\$314,614	\$62
43	SABINE	6,077	\$2,873,959	\$473	\$4,371,765	\$719	\$172,285	\$28
44	ST. BERNARD	11,623	\$10,024,331	\$862	\$14,254,339	\$1,226	\$358,168	\$31
45	ST. CHARLES	12,511	\$27,936,156	\$2,233	\$16,606,363	\$1,327	\$288,051	\$23
46	ST. HELENA	2,172	\$1,288,859	\$593	\$852,496	\$392	\$35,073	\$16
47	ST. JAMES	5,566	\$9,888,443	\$1,777	\$7,065,024	\$1,269	\$87,335	\$16
48	ST. JOHN THE BAPTIST	9,312	\$7,178,784	\$771	\$9,668,262	\$1,038	\$208,643	\$22
49	ST. LANDRY	21,099	\$11,747,958	\$557	\$14,791,433	\$701	\$660,054	\$31
50	ST. MARTIN	11,482	\$5,046,605	\$440	\$7,211,399	\$628	\$553,771	\$48
51	ST. MARY	13,711	\$11,558,147	\$843	\$12,960,307	\$945	\$613,170	\$45
52	ST. TAMMANY	47,873	\$25,447,525	\$532	\$52,664,059	\$1,100	\$1,789,692	\$37
53	TANGIPAHOA	24,721	\$10,239,625	\$414	\$21,440,366	\$867	\$234,213	\$9
54	TENSAS	1,477	\$1,646,019	\$1,114	\$743,986	\$504	\$62,969	\$43
55	TERREBONNE	26,645	\$16,708,731	\$627	\$31,039,477	\$1,165	\$364,985	\$14
56	UNION	4,804	\$3,714,926	\$773	\$3,172,612	\$660	\$162,045	\$34
57	VERMILION	11,835	\$7,978,824	\$674	\$10,425,713	\$881	\$3,151,804	\$266
58	VERNON	12,811	\$3,504,082	\$274	\$7,102,892	\$554	\$687,685	\$54
59	WASHINGTON	6,888	\$2,038,831	\$296	\$3,206,101	\$465	\$144,834	\$21
60	WEBSTER	10,027	\$5,025,355	\$501	\$8,236,796	\$821	\$535,178	\$53
61	WEST BATON ROUGE	5,081	\$7,986,343	\$1,572	\$6,384,773	\$1,257	\$130,172	\$26
62	WEST CARROLL	3,487	\$1,668,508	\$478	\$1,639,293	\$470	\$103,390	\$30
63	WEST FELICIANA	3,378	\$11,685,062	\$3,459	\$2,639,205	\$781	\$54,606	\$16
64	WINN	3,975	\$1,879,186	\$473	\$2,928,906	\$737	\$445,475	\$112
65	CITY OF MONROE	13,025	\$12,450,777	\$956	\$20,968,850	\$1,610	\$316,427	\$24
66	CITY OF BOGALUSA	4,818	\$2,458,569	\$510	\$3,899,166	\$809	\$159,794	\$33
67	ZACHARY COMMUNITY	4,300	\$3,404,482	\$792	\$4,589,564	\$1,067	\$0	\$0
68	CITY OF BAKER	3,138	\$929,544	\$296	\$2,262,447	\$721	\$0	\$0
	STATE TOTAL	968,101	\$774,995,320	\$801	\$1,123,091,792	\$1,160	\$37,937,962	\$39

TABLE 6: FY 2004-05 Budget Letter
Local Wealth Factor

School System	LOCAL WEALTH FACTOR				2002-2003 ACTUAL REVENUES (INCLUDING DEBT)	LOCAL EFFORT INDEX		
	COMBINED CAPACITY INCLUDING DEBT	PER PUPIL	FISCAL CAPACITY INDEX LWF	RANK OF LWF		PER PUPIL	EFFORT INDEX	RANK
	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
ACADIA	\$19,448,658	\$1,434	0.716985	35	\$11,956,786	\$882	0.614790	66
ALLEN	\$6,230,002	\$1,073	0.536653	53	\$6,849,943	\$1,180	1.099515	19
ASCENSION	\$44,419,174	\$2,157	1.078387	16	\$50,357,203	\$2,445	1.133684	13
ASSUMPTION	\$6,478,726	\$1,047	0.523622	54	\$7,622,624	\$1,232	1.176565	12
AVOUELLES	\$9,054,360	\$1,029	0.514616	55	\$6,033,594	\$686	0.666372	63
BEAUREGARD	\$11,693,647	\$1,431	0.715624	36	\$13,186,798	\$1,614	1.127683	15
BIENVILLE	\$7,930,105	\$2,195	1.097844	15	\$10,362,806	\$2,869	1.306765	7
BOSSIER	\$45,463,054	\$1,897	0.948615	20	\$43,479,788	\$1,814	0.956375	40
CADDO	\$105,257,764	\$1,800	0.900106	26	\$126,563,198	\$2,164	1.202411	11
CALCASIEU	\$96,140,257	\$2,265	1.132417	13	\$100,514,379	\$2,368	1.045495	23
CALDWELL	\$2,651,556	\$992	0.496035	59	\$2,604,001	\$974	0.982066	35
CAMERON	\$6,629,273	\$2,351	1.175511	12	\$8,778,426	\$3,113	1.324190	6
CATAHOULA	\$2,514,485	\$970	0.485279	63	\$2,391,673	\$923	0.951158	44
CLAIBORNE	\$5,126,131	\$1,216	0.607850	47	\$5,608,808	\$1,330	1.094160	20
CONCORDIA	\$7,247,495	\$1,387	0.693602	39	\$7,179,982	\$1,374	0.990685	33
DESOTO	\$13,273,016	\$1,932	0.965957	18	\$18,029,235	\$2,624	1.358340	4
EAST BATON ROUGE	\$197,074,531	\$3,307	1.653874	5	\$204,706,029	\$3,436	1.038725	28
EAST CARROLL	\$2,146,435	\$843	0.421403	65	\$1,843,445	\$724	0.858840	49
EAST FELICIANA	\$4,138,255	\$1,171	0.585543	48	\$3,115,170	\$881	0.752780	58
EVANGELINE	\$9,099,508	\$1,024	0.511831	56	\$8,688,960	\$977	0.954883	41
FRANKLIN	\$5,268,223	\$990	0.495270	60	\$3,323,387	\$625	0.630834	65
GRANT	\$3,140,719	\$587	0.293441	68	\$2,878,449	\$538	0.916501	46
IBERIA	\$28,638,417	\$1,459	0.729631	34	\$28,190,066	\$1,436	0.984347	34
IBERVILLE	\$25,481,189	\$3,984	1.992144	3	\$25,536,432	\$3,993	1.002166	31
JACKSON	\$5,904,406	\$1,713	0.856532	29	\$7,513,032	\$2,180	1.272449	8
JEFFERSON	\$224,388,783	\$3,220	1.610330	6	\$175,393,104	\$2,517	0.781646	54
JEFFERSON DAVIS	\$10,529,965	\$1,288	0.644013	45	\$13,170,731	\$1,611	1.250786	9
LAFAYETTE	\$102,165,408	\$2,671	1.335475	10	\$98,683,621	\$2,580	0.965919	39
LAFOURCHE	\$34,925,488	\$1,753	0.876809	27	\$36,350,666	\$1,825	1.040811	26
LASALLE	\$4,112,888	\$1,152	0.576087	49	\$4,600,221	\$1,289	1.118491	16
LINCOLN	\$16,751,525	\$1,907	0.953396	19	\$18,969,076	\$2,159	1.132376	14
LIVINGSTON	\$21,977,238	\$828	0.414032	66	\$26,489,634	\$998	1.205316	10
MADISON	\$3,580,652	\$1,073	0.536718	52	\$1,784,406	\$535	0.498342	68
MOREHOUSE	\$10,405,947	\$1,408	0.704308	37	\$8,210,149	\$1,111	0.788987	53
NATCHITOCHE	\$13,807,029	\$1,516	0.758028	32	\$12,191,718	\$1,339	0.883008	48
ORLEANS	\$195,169,278	\$2,230	1.115275	14	\$185,837,600	\$2,124	0.952187	43
OUACHITA	\$33,509,770	\$1,390	0.695258	38	\$46,531,272	\$1,931	1.388589	3
PLAQUEMINES	\$31,270,884	\$4,695	2.347521	1	\$22,113,981	\$3,320	0.707175	60
POINTE COUPEE	\$13,975,289	\$2,770	1.384915	9	\$9,579,769	\$1,898	0.685479	62
RAPIDES	\$52,385,852	\$1,744	0.871838	28	\$53,558,631	\$1,783	1.022386	29
RED RIVER	\$2,328,264	\$982	0.490824	61	\$3,461,756	\$1,459	1.486837	1
RICHLAND	\$5,536,386	\$1,095	0.547664	51	\$5,494,675	\$1,087	0.992467	32
SABINE	\$7,418,009	\$1,221	0.610390	46	\$6,895,659	\$1,135	0.929580	45
ST. BERNARD	\$24,636,838	\$2,120	1.059925	17	\$26,477,168	\$2,278	1.074701	22
ST. CHARLES	\$44,830,569	\$3,583	1.791806	4	\$64,882,655	\$5,186	1.447287	2
ST. HELENA	\$2,176,428	\$1,002	0.501065	58	\$1,537,582	\$708	0.706469	61
ST. JAMES	\$17,040,802	\$3,062	1.530933	7	\$16,702,279	\$3,001	0.980135	36
ST. JOHN THE BAPTIST	\$17,055,689	\$1,832	0.915872	23	\$19,056,024	\$2,046	1.117281	17
ST. LANDRY	\$27,199,445	\$1,289	0.644623	44	\$24,405,190	\$1,157	0.897272	47
ST. MARTIN	\$12,811,774	\$1,116	0.557955	50	\$12,553,976	\$1,093	0.979880	37
ST. MARY	\$25,131,623	\$1,833	0.916557	22	\$23,967,535	\$1,748	0.953681	42
ST. TAMMANY	\$79,901,277	\$1,669	0.834590	30	\$107,629,390	\$2,248	1.347028	5
TANGIPAHOA	\$31,914,203	\$1,291	0.645548	43	\$26,602,047	\$1,076	0.833545	50
TENSAS	\$2,452,973	\$1,661	0.830465	31	\$1,850,451	\$1,253	0.754368	57
TERREBONNE	\$48,113,193	\$1,806	0.902936	25	\$38,477,136	\$1,444	0.799724	52
UNION	\$7,049,583	\$1,467	0.733786	33	\$4,156,062	\$865	0.589551	67
VERMILION	\$21,556,340	\$1,821	0.910787	24	\$16,404,092	\$1,386	0.760987	55
VERNON	\$11,294,660	\$882	0.440860	64	\$11,807,860	\$922	1.045438	24
WASHINGTON	\$5,389,765	\$782	0.391280	67	\$5,277,112	\$766	0.979092	38
WEBSTER	\$13,797,329	\$1,376	0.688072	40	\$13,840,633	\$1,380	1.003139	30
WEST BATON ROUGE	\$14,501,287	\$2,854	1.427138	8	\$12,054,172	\$2,372	0.831249	51
WEST CARROLL	\$3,411,192	\$978	0.489174	62	\$2,155,459	\$618	0.631877	64
WEST FELICIANA	\$14,378,874	\$4,257	2.128502	2	\$10,916,998	\$3,232	0.759239	56
WINN	\$5,253,567	\$1,322	0.660884	42	\$5,822,107	\$1,465	1.108221	18
CITY OF MONROE	\$33,736,054	\$2,590	1.295167	11	\$36,301,378	\$2,787	1.076040	21
CITY OF BOGALUSA	\$6,517,529	\$1,353	0.676436	41	\$4,884,409	\$1,014	0.749422	59
ZACHARY COMMUNITY	\$7,994,047	\$1,859	0.929624	21	\$8,303,763	\$1,931	1.038745	27
CITY OF BAKER	\$3,191,990	\$1,017	0.508651	57	\$3,328,725	\$1,061	1.042833	25
STATE TOTAL	\$1,936,025,074	\$2,000	1.000000		\$1,936,025,074	\$2,000	1.00	

TABLE 7: FY 2004-05 Budget Letter
 FY 2002-2003 Local Property and Sales Tax Revenue

LEA	School System	2002 ASSESSED PROPERTY VALUE			AD VALOREM CONSTITUTIONAL TAX	
		TOTAL ASSESSED PROPERTY VALUE	ASSESSED HOMESTEAD EXEMPTION	NET ASSESSED TAXABLE PROPERTY	PARISH MILL RATE	PARISH REVENUE AMOUNT
		(1)	(2)	(3)	(4)	(5)
1	ACADIA	\$225,073,920	\$57,352,020	\$167,721,900	5.14	\$821,029
2	ALLEN	\$84,755,970	\$21,135,190	\$63,620,780	4.26	\$274,165
3	ASCENSION	\$544,300,540	\$117,301,620	\$426,998,920	3.61	\$1,528,997
4	ASSUMPTION	\$97,424,370	\$25,404,200	\$72,020,170	5.51	\$395,375
5	AVOUELLES	\$117,270,730	\$47,405,200	\$69,865,530	3.32	\$233,395
6	BEAUREGARD	\$168,836,615	\$37,704,225	\$131,132,390	4.30	\$599,798
7	BIENVILLE	\$135,985,810	\$12,213,660	\$123,772,150	6.23	\$759,768
8	BOSSIER	\$510,317,850	\$125,146,100	\$385,171,750	4.22	\$1,598,376
9	CADDO	\$1,151,282,410	\$296,867,080	\$854,415,330	9.41	\$7,672,793
10	CALCASIEU	\$1,085,578,800	\$233,381,000	\$852,197,800	5.82	\$4,898,656
11	CALDWELL	\$37,173,910	\$10,357,080	\$26,816,830	5.12	\$134,357
12	CAMERON	\$148,454,569	\$11,226,987	\$137,227,582	4.64	\$647,989
13	CATAHOULA	\$38,574,530	\$11,680,260	\$26,894,270	4.44	\$118,932
14	CLAIBORNE	\$85,058,395	\$17,055,730	\$68,002,665	6.29	\$443,193
15	CONCORDIA	\$121,178,680	\$23,314,460	\$97,864,220	3.08	\$250,882
16	DESOTO	\$200,729,116	\$30,817,819	\$169,911,297	4.56	\$774,091
17	EAST BATON ROUGE	\$2,399,178,784	\$545,717,174	\$1,853,461,610	5.25	\$9,545,275
18	EAST CARROLL	\$33,851,670	\$5,723,170	\$28,128,500	6.06	\$172,529
19	EAST FELICIANA	\$81,259,770	\$26,982,860	\$54,276,910	3.34	\$188,627
20	EVANGELINE	\$139,826,160	\$36,753,950	\$103,072,210	4.56	\$468,995
21	FRANKLIN	\$68,055,387	\$24,056,506	\$43,998,881	4.31	\$186,507
22	GRANT	\$49,481,544	\$20,832,213	\$28,649,331	5.93	\$169,158
23	IBERIA	\$331,349,976	\$86,451,843	\$244,898,133	5.28	\$1,280,807
24	IBERVILLE	\$314,512,331	\$37,671,860	\$276,840,471	3.93	\$1,089,778
25	JACKSON	\$75,865,180	\$15,661,520	\$60,203,660	4.85	\$292,592
26	JEFFERSON	\$2,754,089,853	\$757,470,200	\$1,996,619,653	2.91	\$5,679,245
27	JEFFERSON DAVIS	\$140,088,350	\$35,182,429	\$104,905,921	6.48	\$673,901
28	LAFAYETTE	\$1,063,999,041	\$269,386,165	\$794,612,876	4.59	\$3,501,042
29	LAFOURCHE	\$508,942,510	\$129,306,360	\$379,636,150	3.93	\$1,472,972
30	LASALLE	\$54,938,172	\$14,895,899	\$40,042,273	5.54	\$208,502
31	LINCOLN	\$199,432,210	\$43,577,210	\$155,855,000	4.99	\$779,247
32	LIVINGSTON	\$303,661,740	\$149,386,240	\$154,275,500	3.29	\$486,927
33	MADISON	\$54,407,136	\$9,727,416	\$44,679,720	4.76	\$209,184
34	MOREHOUSE	\$140,655,640	\$30,353,010	\$110,302,630	5.57	\$592,937
35	NATCHITOCHE	\$153,720,620	\$39,236,580	\$114,484,040	4.65	\$511,738
36	ORLEANS	\$2,291,227,332	\$478,666,076	\$1,812,561,256	27.65	\$47,659,705
37	OUACHITA	\$434,908,685	\$125,558,529	\$309,350,156	5.17	\$1,590,239
38	PLAQUEMINES	\$553,223,115	\$29,891,925	\$523,331,190	6.03	\$2,956,638
39	POINTE COUPEE	\$250,803,521	\$32,045,706	\$218,757,815	4.54	\$1,036,093
40	RAPIDES	\$565,357,116	\$144,848,778	\$420,508,338	4.77	\$1,992,924
41	RED RIVER	\$34,744,920	\$8,967,070	\$25,777,850	4.65	\$119,867
42	RICHLAND	\$75,697,940	\$21,976,450	\$53,721,490	6.98	\$365,990
43	SABINE	\$94,510,110	\$25,645,630	\$68,864,480	4.80	\$330,661
44	ST. BERNARD	\$351,485,427	\$111,287,009	\$240,198,418	3.75	\$867,735
45	ST. CHARLES	\$748,298,116	\$78,904,793	\$669,393,323	4.10	\$2,731,913
46	ST. HELENA	\$43,717,730	\$12,834,680	\$30,883,050	3.38	\$114,676
47	ST. JAMES	\$266,645,270	\$29,702,933	\$236,942,337	4.02	\$1,006,315
48	ST. JOHN THE BAPTIST	\$239,010,539	\$66,995,819	\$172,014,720	3.87	\$615,380
49	ST. LANDRY	\$373,603,620	\$92,104,440	\$281,499,180	4.50	\$1,171,762
50	ST. MARTIN	\$179,077,972	\$58,153,549	\$120,924,423	3.14	\$354,822
51	ST. MARY	\$334,579,638	\$57,628,641	\$276,950,997	9.01	\$2,486,205
52	ST. TAMMANY	\$981,479,328	\$371,717,419	\$609,761,909	4.47	\$2,582,926
53	TANGIPAHOA	\$379,745,939	\$134,388,759	\$245,357,180	4.06	\$983,222
54	TENSAS	\$45,679,487	\$6,238,346	\$39,441,141	4.09	\$156,142
55	TERREBONNE	\$541,404,945	\$141,038,005	\$400,366,940	3.86	\$1,679,056
56	UNION	\$115,130,130	\$26,114,770	\$89,015,360	3.27	\$275,254
57	VERMILION	\$255,595,100	\$64,410,190	\$191,184,910	4.40	\$839,399
58	VERNON	\$117,909,760	\$33,946,550	\$83,963,210	3.70	\$301,615
59	WASHINGTON	\$79,221,620	\$30,368,090	\$48,853,530	3.91	\$186,557
60	WEBSTER	\$164,021,385	\$43,606,130	\$120,415,255	5.77	\$688,836
61	WEST BATON ROUGE	\$221,504,880	\$30,139,800	\$191,365,080	4.39	\$834,918
62	WEST CARROLL	\$53,898,710	\$13,918,680	\$39,980,030	6.77	\$286,195
63	WEST FELICIANA	\$292,532,821	\$12,540,724	\$279,992,097	4.46	\$1,254,605
64	WINN	\$59,535,082	\$14,506,890	\$45,028,192	4.76	\$212,427
65	CITY OF MONROE	\$343,199,974	\$44,860,178	\$298,339,796	6.34	\$1,902,929
66	CITY OF BOGALUSA	\$78,245,250	\$19,334,140	\$58,911,110	6.43	\$412,609
67	ZACHARY COMMUNITY	\$105,595,356	\$24,018,718	\$81,576,638	5.25	\$420,117
68	CITY OF BAKER	\$28,831,260	\$6,557,958	\$22,273,302	5.25	\$114,707
	STATE TOTAL	\$24,319,734,367	\$5,749,652,611	\$18,570,081,756		\$127,194,198

TABLE 7: FY 2004-05 Budget Letter
 FY 2002-2003 Local Property and Sales Tax Revenue

School System	AD VALOREM RENEWABLE TAXES						TOTAL AD VALOREM TAXES (NON DEBT)
	PARISH MILL RATE	PARISH REVENUE AMOUNT	DIST. MILL LOW	DIST. MILL HIGH	# OF DIST.	DIST. REVENUE AMOUNT	
	(6)	(7)	(8)	(9)	(10)	(11)	(12)
ACADIA	20.03	\$3,199,457	0	13.45	1	\$145,022	\$4,165,508
ALLEN	5.13	\$330,162	12.37	68.22	6	\$1,183,989	\$1,788,316
ASCENSION	34.15	\$14,298,457	0	0	0	\$0	\$15,827,454
ASSUMPTION	33.98	\$2,438,157	0	0	0	\$0	\$2,833,532
AVOUELLES	9.6	\$674,740	0	0	0	\$0	\$908,135
BEAUREGARD	27.05	\$3,773,147	0	0	0	\$0	\$4,372,945
BIENVILLE	50.22	\$6,037,446	14	59	7	\$0	\$6,797,214
BOSSIER	45.72	\$17,314,442	0	0	0	\$0	\$18,912,818
CADDO	68.16	\$55,577,132	0	0	0	\$0	\$63,249,925
CALCASIEU	13.74	\$11,564,868	10	10	1	\$88,806	\$16,552,330
CALDWELL	31.34	\$862,401	0	0	0	\$0	\$996,758
CAMERON	46.08	\$6,435,198	0	0	0	\$0	\$7,083,187
CATAHOULA	13.21	\$353,859	4.01	5.56	4	\$116,022	\$588,813
CLAIBORNE	12.22	\$850,907	4.06	11.87	5	\$477,246	\$1,771,346
CONCORDIA	37.43	\$3,610,606	0	0	0	\$0	\$3,861,488
DESOTO	43	\$7,300,911	0	0	0	\$0	\$8,075,002
EAST BATON ROUGE	38.2	\$69,453,241	0	0	0	\$0	\$78,998,516
EAST CARROLL	6.29	\$180,872	0	0	0	\$0	\$353,401
EAST FELICIANA	15.51	\$877,110	0	0	0	\$0	\$1,065,737
EVANGELINE	10.22	\$1,050,562	2.08	12.29	3	\$1,434,211	\$2,953,768
FRANKLIN	9.49	\$415,384	9.49	9.49	0	\$0	\$601,891
GRANT	24.12	\$688,055	2	16.12	8	\$294,065	\$1,151,278
IBERIA	7.36	\$1,785,382	0	0	0	\$0	\$3,066,189
IBERVILLE	24.34	\$6,749,412	0	0	0	\$0	\$7,839,190
JACKSON	20.45	\$1,233,694	0	0	0	\$0	\$1,526,286
JEFFERSON	11	\$21,470,667	0	0	0	\$0	\$27,149,912
JEFFERSON DAVIS	10.77	\$1,120,048	4.02	21.45	7	\$1,277,138	\$3,071,087
LAFAYETTE	28.97	\$22,090,830	0	0	0	\$0	\$25,591,872
LAFOURCHE	22.47	\$8,421,802	0	0	0	\$0	\$9,894,774
LASALLE	48.49	\$1,828,058	0	0	0	\$0	\$2,036,560
LINCOLN	32.37	\$5,053,459	2.75	3.33	3	\$439,530	\$6,272,236
LIVINGSTON	19.18	\$2,838,695	0	0	0	\$0	\$3,325,622
MADISON	4.76	\$209,184	0	0	0	\$0	\$418,368
MOREHOUSE	23.29	\$2,706,710	5	10	2	\$271,200	\$3,570,847
NATCHITOCHE	7	\$770,358	6.98	20	5	\$821,484	\$2,103,580
ORLEANS	14.26	\$28,005,983	0	0	7	\$0	\$75,665,688
OUACHITA	24.09	\$7,409,193	0	0	0	\$0	\$8,999,432
PLAQUEMINES	16.97	\$8,411,807	0	0	0	\$0	\$11,368,445
POINTE COUPEE	11.96	\$2,729,440	0	0	0	\$0	\$3,765,533
RAPIDES	20.93	\$8,748,641	3.04	24.15	13	\$3,974,650	\$14,716,215
RED RIVER	37.15	\$951,060	0	0	0	\$0	\$1,070,927
RICHLAND	7.46	\$398,494	0	0	4	\$0	\$764,484
SABINE	8.01	\$557,991	7.44	12.89	7	\$586,876	\$1,475,528
ST. BERNARD	31.25	\$7,231,124	0	0	0	\$0	\$8,098,859
ST. CHARLES	47.87	\$31,093,441	47.87	47.87	0	\$0	\$33,825,354
ST. HELENA	14.48	\$491,273	0	0	6	\$0	\$605,949
ST. JAMES	24.04	\$5,920,864	0	0	0	\$0	\$6,927,179
ST. JOHN THE BAPTIST	18.6	\$2,957,608	0	0	0	\$0	\$3,572,988
ST. LANDRY	16.15	\$4,252,563	0	0	0	\$0	\$5,424,325
ST. MARTIN	12	\$1,360,600	0	0	0	\$0	\$1,715,422
ST. MARY	12	\$3,310,740	10.87	14.21	3	\$3,509,952	\$9,306,897
ST. TAMMANY	56.73	\$32,870,423	0	0	0	\$0	\$35,453,349
TANGIPAHOA	0	\$0	0	3	1	\$382,999	\$1,366,221
TENSAS	27.36	\$1,044,509	0	0	0	\$0	\$1,200,651
TERREBONNE	5.41	\$2,353,289	0	0	0	\$0	\$4,032,345
UNION	2.98	\$250,846	1.56	1.72	9	\$131,317	\$657,417
VERMILION	35	\$6,676,527	0	0	0	\$0	\$7,515,926
VERNON	7.17	\$588,257	12.59	14.53	9	\$1,094,149	\$1,984,021
WASHINGTON	15.07	\$718,919	5.12	5.12	1	\$12,604	\$918,080
WEBSTER	14	\$2,201,814	0	0	0	\$0	\$2,890,650
WEST BATON ROUGE	15	\$2,852,799	0	0	0	\$0	\$3,687,717
WEST CARROLL	18.59	\$786,359	5	5	1	\$117,502	\$1,190,056
WEST FELICIANA	18.5	\$5,147,130	0	0	0	\$0	\$6,401,735
WINN	16.62	\$742,915	3	3	1	\$85,597	\$1,040,939
CITY OF MONROE	20.25	\$6,006,220	0	0	0	\$0	\$7,909,149
CITY OF BOGALUSA	44.38	\$2,261,652	0	0	0	\$0	\$2,674,261
ZACHARY COMMUNITY	38.2	\$3,056,854	0	0	0	\$0	\$3,476,971
CITY OF BAKER	38.2	\$834,629	0	0	0	\$0	\$949,336
STATE TOTAL		\$465,789,377				\$16,444,359	\$609,427,934

TABLE 7: FY 2004-05 Budget Letter
 FY 2002-2003 Local Property and Sales Tax Revenue

School System	DEBT SERVICE TAXES						TOTAL AD VALOREM TAXES (DEBT)
	PARISH MILL RATE	PARISH REVENUE AMOUNT	DIST MILL LOW	DIST MILL HIGH	# OF DIST.	DIST REVENUE AMOUNT	
	(13)	(14)	(15)	(16)	(17)	(18)	(19)
ACADIA	0	\$0	0	29.5	5	\$1,064,993	\$1,064,993
ALLEN	0	\$0	9.2	34	5	\$1,306,807	\$1,306,807
ASCENSION	15.08	\$6,563,794	0	0	0	\$0	\$6,563,794
ASSUMPTION	3.6	\$261,245	0	0	0	\$0	\$261,245
AVOUELLES	0	\$0	4	16	7	\$228,648	\$228,648
BEAUREGARD	17.8	\$2,286,405	0	0	0	\$0	\$2,286,405
BIENVILLE	0	\$0	14	59	7	\$665,540	\$665,540
BOSSIER	0	\$0	3.2	3.2	1	\$1,232,208	\$1,232,208
CADDO	9.7	\$7,910,613	0	0	0	\$0	\$7,910,613
CALCASIEU	0	\$0	0	56	12	\$20,308,639	\$20,308,639
CALDWELL	0	\$0	0	0	0	\$0	\$0
CAMERON	0	\$0	5	15	3	\$1,023,196	\$1,023,196
CATAHOULA	0	\$0	8	30	3	\$343,989	\$343,989
CLAIBORNE	0	\$0	4.08	35.42	3	\$1,440,981	\$1,440,981
CONCORDIA	0	\$0	0	0	0	\$0	\$0
DESOTO	0	\$0	7.5	36	5	\$1,939,027	\$1,939,027
EAST BATON ROUGE	0	\$0	0	0	0	\$0	\$0
EAST CARROLL	0	\$0	0	0	0	\$0	\$0
EAST FELICIANA	0	\$83,700	0	0	0	\$0	\$83,700
EVANGELINE	0	\$0	7	36.5	3	\$701,752	\$701,752
FRANKLIN	0	\$0	0	0	0	\$0	\$0
GRANT	0	\$0	16	29	3	\$449,192	\$449,192
IBERIA	23.84	\$5,781,883	0	0	0	\$0	\$5,781,883
IBERVILLE	11	\$3,060,238	0	0	0	\$0	\$3,060,238
JACKSON	0	\$693,773	5	21	4	\$0	\$693,773
JEFFERSON	0	\$0	0	0	0	\$0	\$0
JEFFERSON DAVIS	0	\$0	7.25	26	7	\$2,108,816	\$2,108,816
LAFAYETTE	0.8	\$627,368	0	0	0	\$0	\$627,368
LAFOURCHE	17.2	\$6,446,595	0	0	0	\$0	\$6,446,595
LASALLE	0	\$0	0	0	0	\$0	\$0
LINCOLN	0	\$0	13	22	3	\$1,934,411	\$1,934,411
LIVINGSTON	0	\$0	7.45	58.25	10	\$2,943,709	\$2,943,709
MADISON	0	\$0	0	0	0	\$0	\$0
MOREHOUSE	0	\$0	0	0	0	\$0	\$0
NATCHITOCHE	0	\$0	27	53	3	\$2,826,047	\$2,826,047
ORLEANS	10.79	\$15,172,159	0	0	7	\$0	\$15,172,159
OUACHITA	0	\$0	11	30.5	2	\$5,468,699	\$5,468,699
PLAQUEMINES	1.7	\$833,951	0	0	0	\$0	\$833,951
POINTE COUPEE	0	\$0	2.56	12.28	2	\$725,921	\$725,921
RAPIDES	0	\$0	3	86	13	\$11,111,838	\$11,111,838
RED RIVER	42	\$1,076,051	0	0	0	\$0	\$1,076,051
RICHLAND	0	\$0	30	76	4	\$1,281,773	\$1,281,773
SABINE	0	\$0	13	56	7	\$1,799,545	\$1,799,545
ST. BERNARD	13.09	\$3,029,017	0	0	0	\$0	\$3,029,017
ST. CHARLES	6.86	\$4,572,169	6.86	6.86	0	\$0	\$4,572,169
ST. HELENA	0	\$0	0	0	0	\$0	\$0
ST. JAMES	10	\$2,257,561	0	0	0	\$0	\$2,257,561
ST. JOHN THE BAPTIST	24.12	\$3,835,393	0	0	0	\$0	\$3,835,393
ST. LANDRY	10.5	\$2,764,831	0	0	0	\$0	\$2,764,831
ST. MARTIN	24	\$2,700,638	0	0	0	\$0	\$2,700,638
ST. MARY	0	\$0	9.6	26	2	\$2,121,038	\$2,121,038
ST. TAMMANY	25.9	\$15,000,164	0	0	0	\$0	\$15,000,164
TANGIPAHOA	0	\$0	11	34	8	\$2,453,027	\$2,453,027
TENSAS	0	\$0	0	0	0	\$0	\$0
TERREBONNE	0	\$130,191	0	0	0	\$0	\$130,191
UNION	0	\$0	0	0	0	\$0	\$0
VERMILION	1.33	\$254,061	0	0	0	\$0	\$254,061
VERNON	0	\$0	4.22	87	9	\$1,666,124	\$1,666,124
WASHINGTON	0	\$0	18	42	2	\$842,379	\$842,379
WEBSTER	0	\$0	30	93.63	7	\$1,752,261	\$1,752,261
WEST BATON ROUGE	8	\$1,521,491	0	0	0	\$0	\$1,521,491
WEST CARROLL	0	\$0	0	0	0	\$0	\$0
WEST FELICIANA	6	\$1,685,035	0	0	0	\$0	\$1,685,035
WINN	0	\$0	20	75	4	\$1,255,396	\$1,255,396
CITY OF MONROE	20.25	\$6,023,104	0	0	0	\$0	\$6,023,104
CITY OF BOGALUSA	0	\$0	0	0	0	\$0	\$0
ZACHARY COMMUNITY	0	\$0	0	0	0	\$0	\$0
CITY OF BAKER	0	\$0	0	0	0	\$0	\$0
STATE TOTAL		\$94,571,430				\$70,995,956	\$165,567,386

TABLE 7: FY 2004-05 Budget Letter
FY 2002-2003 Local Property and Sales Tax Revenue

School System	SUMMARY OF AD VALOREM TAXES						TOTAL AD VALOREM REVENUE INCLUDING DEBT
	PARISHWIDE MILLAGE INCL. DEBT	REVENUE PARISHWIDE INCL. DEBT	REVENUE DISTRICT INCL. DEBT	TOTAL AVG. MILL RATE (DEBT)	TOTAL AVG. MILL RATE (NON DEBT)	TOTAL AVG. MILL RATE INCLUDING DEBT	
	(20)	(21)	(22)	(23)	(24)	(25)	
ACADIA	25.17	\$4,020,486	\$1,210,015	6.35	24.84	31.19	\$5,230,501
ALLEN	9.39	\$604,327	\$2,490,796	20.54	28.11	48.65	\$3,095,123
ASCENSION	52.84	\$22,391,248	\$0	15.37	37.07	52.44	\$22,391,248
ASSUMPTION	43.09	\$3,094,777	\$0	3.63	39.34	42.97	\$3,094,777
AVOUELLES	12.92	\$908,135	\$228,648	3.27	13.00	16.27	\$1,136,783
BEAUREGARD	49.15	\$6,659,350	\$0	17.44	33.35	50.78	\$6,659,350
BIENVILLE	56.45	\$6,797,214	\$665,540	5.38	54.92	60.29	\$7,462,754
BOSSIER	49.94	\$18,912,818	\$1,232,208	3.20	49.10	52.30	\$20,145,026
CADDO	87.27	\$71,160,538	\$0	9.26	74.03	83.29	\$71,160,538
CALCASIEU	19.56	\$16,463,524	\$20,397,445	23.83	19.42	43.25	\$36,860,969
CALDWELL	36.46	\$996,758	\$0	0.00	37.17	37.17	\$996,758
CAMERON	50.72	\$7,083,187	\$1,023,196	7.46	51.62	59.07	\$8,106,383
CATAHOULA	17.65	\$472,791	\$460,011	12.79	21.89	34.68	\$932,802
CLAIBORNE	18.51	\$1,294,100	\$1,918,227	21.19	26.05	47.24	\$3,212,327
CONCORDIA	40.51	\$3,861,488	\$0	0.00	39.46	39.46	\$3,861,488
DESOTO	47.56	\$8,075,002	\$1,939,027	11.41	47.52	58.94	\$10,014,029
EAST BATON ROUGE	43.45	\$78,998,516	\$0	0.00	42.62	42.62	\$78,998,516
EAST CARROLL	12.35	\$353,401	\$0	0.00	12.56	12.56	\$353,401
EAST FELICIANA	18.85	\$1,149,437	\$0	1.54	19.64	21.18	\$1,149,437
EVANGELINE	14.78	\$1,519,557	\$2,135,963	6.81	28.66	35.47	\$3,655,520
FRANKLIN	13.80	\$601,891	\$0	0.00	13.68	13.68	\$601,891
GRANT	30.05	\$857,213	\$743,257	15.68	40.19	55.86	\$1,600,470
IBERIA	36.48	\$8,848,072	\$0	23.61	12.52	36.13	\$8,848,072
IBERVILLE	39.27	\$10,899,428	\$0	11.05	28.32	39.37	\$10,899,428
JACKSON	25.30	\$2,220,059	\$0	11.52	25.35	36.88	\$2,220,059
JEFFERSON	13.91	\$27,149,912	\$0	0.00	13.60	13.60	\$27,149,912
JEFFERSON DAVIS	17.25	\$1,793,949	\$3,385,954	20.10	29.27	49.38	\$5,179,903
LAFAYETTE	34.36	\$26,219,240	\$0	0.79	32.21	33.00	\$26,219,240
LAFOURCHE	43.60	\$16,341,369	\$0	16.98	26.06	43.04	\$16,341,369
LASALLE	54.03	\$2,036,560	\$0	0.00	50.86	50.86	\$2,036,560
LINCOLN	37.36	\$5,832,706	\$2,373,941	12.41	40.24	52.66	\$8,206,647
LIVINGSTON	22.47	\$3,325,622	\$2,943,709	19.08	21.56	40.64	\$6,269,331
MADISON	9.52	\$418,368	\$0	0.00	9.36	9.36	\$418,368
MOREHOUSE	28.86	\$3,299,647	\$271,200	0.00	32.37	32.37	\$3,570,847
NATCHITOCHE	11.65	\$1,282,096	\$3,647,531	24.69	18.37	43.06	\$4,929,627
ORLEANS	52.70	\$90,837,847	\$0	8.37	41.75	50.12	\$90,837,847
OUACHITA	29.26	\$8,999,432	\$5,468,699	17.68	29.09	46.77	\$14,468,131
PLAQUEMINES	24.70	\$12,202,396	\$0	1.59	21.72	23.32	\$12,202,396
POINTE COUPEE	16.50	\$3,765,533	\$725,921	3.32	17.21	20.53	\$4,491,454
RAPIDES	25.70	\$10,741,565	\$15,086,488	26.42	35.00	61.42	\$25,828,053
RED RIVER	83.80	\$2,146,978	\$0	41.74	41.54	83.29	\$2,146,978
RICHLAND	14.44	\$764,484	\$1,281,773	23.86	14.23	38.09	\$2,046,257
SABINE	12.81	\$888,652	\$2,386,421	26.13	21.43	47.56	\$3,275,073
ST. BERNARD	48.09	\$11,127,876	\$0	12.61	33.72	46.33	\$11,127,876
ST. CHARLES	58.83	\$38,397,523	\$0	6.83	50.53	57.36	\$38,397,523
ST. HELENA	17.86	\$605,949	\$0	0.00	19.62	19.62	\$605,949
ST. JAMES	38.06	\$9,184,740	\$0	9.53	29.24	38.76	\$9,184,740
ST. JOHN THE BAPTIST	46.59	\$7,408,381	\$0	22.30	20.77	43.07	\$7,408,381
ST. LANDRY	31.15	\$8,189,156	\$0	9.82	19.27	29.09	\$8,189,156
ST. MARTIN	39.14	\$4,416,060	\$0	22.33	14.19	36.52	\$4,416,060
ST. MARY	21.01	\$5,796,945	\$5,630,990	7.66	33.60	41.26	\$11,427,935
ST. TAMMANY	87.10	\$50,453,513	\$0	24.60	58.14	82.74	\$50,453,513
TANGIPAHOA	4.06	\$983,222	\$2,836,026	10.00	5.57	15.57	\$3,819,248
TENSAS	31.45	\$1,200,651	\$0	0.00	30.44	30.44	\$1,200,651
TERREBONNE	9.27	\$4,162,536	\$0	0.33	10.07	10.40	\$4,162,536
UNION	6.25	\$526,100	\$131,317	0.00	7.39	7.39	\$657,417
VERMILION	40.73	\$7,769,987	\$0	1.33	39.31	40.64	\$7,769,987
VERNON	10.87	\$889,872	\$2,760,273	19.84	23.63	43.47	\$3,650,145
WASHINGTON	18.98	\$905,476	\$854,983	17.24	18.79	36.04	\$1,760,459
WEBSTER	19.77	\$2,890,650	\$1,752,261	14.55	24.01	38.56	\$4,642,911
WEST BATON ROUGE	27.39	\$5,209,208	\$0	7.95	19.27	27.22	\$5,209,208
WEST CARROLL	25.36	\$1,072,554	\$117,502	0.00	29.77	29.77	\$1,190,056
WEST FELICIANA	28.96	\$8,086,770	\$0	6.02	22.86	28.88	\$8,086,770
WINN	21.38	\$955,342	\$1,340,993	27.88	23.12	51.00	\$2,296,335
CITY OF MONROE	46.84	\$13,932,253	\$0	20.19	26.51	46.70	\$13,932,253
CITY OF BOGALUSA	50.81	\$2,674,261	\$0	0.00	45.39	45.39	\$2,674,261
ZACHARY COMMUNITY	43.45	\$3,476,971	\$0	0.00	42.62	42.62	\$3,476,971
CITY OF BAKER	43.45	\$949,336	\$0	0.00	42.62	42.62	\$949,336
STATE TOTAL		\$687,555,005	\$87,440,315	8.92	32.82	41.73	\$774,995,320

TABLE 7: FY 2004-05 Budget Letter
FY 2002-2003 Local Property and Sales Tax Revenue

School System	SUMMARY OF SALES TAXES			TOTAL SALES TAX REVENUE	COMPUTED SALES TAX BASE		
	COMBINED SALES PERCENT	SALES REVENUE (NON-DEBT)	SALES REVENUE (DEBT)		COMPUTED SALES TAX BASE	NON-DEBT RATE	DEBT RATE
	(27)	(28)	(29)		(31)	(32)	(33)
ACADIA	1.00%	\$6,346,590	\$0	\$6,346,590	\$634,659,000	1.00%	0.00%
ALLEN	2.00%	\$3,661,147	\$0	\$3,661,147	\$183,057,350	2.00%	0.00%
ASCENSION	2.00%	\$27,813,061	\$0	\$27,813,061	\$1,390,653,050	2.00%	0.00%
ASSUMPTION	2.50%	\$3,525,951	\$881,474	\$4,407,425	\$176,297,000	2.00%	0.50%
AVOYELLES	1.50%	\$4,605,396	\$31,650	\$4,637,046	\$309,136,400	1.49%	0.01%
BEAUREGARD	2.00%	\$6,234,624	\$0	\$6,234,624	\$311,731,200	2.00%	0.00%
BIENVILLE	2.00%	\$2,754,876	\$0	\$2,754,876	\$137,743,800	2.00%	0.00%
BOSSIER	1.50%	\$22,605,126	\$0	\$22,605,126	\$1,507,008,400	1.50%	0.00%
CADDO	1.50%	\$53,014,154	\$0	\$53,014,154	\$3,534,276,933	1.50%	0.00%
CALCASIEU	2.00%	\$62,634,904	\$0	\$62,634,904	\$3,131,745,200	2.00%	0.00%
CALDWELL	2.00%	\$1,522,916	\$0	\$1,522,916	\$76,145,800	2.00%	0.00%
CAMERON	0.00%	\$0	\$0	\$0	\$12,106,850	0.00%	0.00%
CATAHOULA	2.00%	\$1,358,724	\$0	\$1,358,724	\$67,936,200	2.00%	0.00%
CLAIBORNE	2.00%	\$2,204,391	\$0	\$2,204,391	\$110,219,550	2.00%	0.00%
CONCORDIA	2.00%	\$3,158,199	\$0	\$3,158,199	\$157,909,950	2.00%	0.00%
DESOTO	2.50%	\$6,600,046	\$1,060,000	\$7,660,046	\$306,401,840	2.15%	0.35%
EAST BATON ROUGE	2.00%	\$121,764,692	\$0	\$121,764,692	\$6,088,234,600	2.00%	0.00%
EAST CARROLL	3.00%	\$1,413,582	\$0	\$1,413,582	\$47,119,400	3.00%	0.00%
EAST FELICIANA	2.00%	\$1,885,016	\$0	\$1,885,016	\$94,250,800	2.00%	0.00%
EVANGELINE	2.00%	\$4,791,650	\$0	\$4,791,650	\$239,582,500	2.00%	0.00%
FRANKLIN	1.50%	\$2,653,068	\$0	\$2,653,068	\$176,871,200	1.50%	0.00%
GRANT	1.00%	\$739,824	\$0	\$739,824	\$73,982,400	1.00%	0.00%
IBERIA	2.00%	\$18,338,651	\$462,545	\$18,801,196	\$940,059,800	1.95%	0.05%
IBERVILLE	2.00%	\$14,432,870	\$0	\$14,432,870	\$721,643,500	2.00%	0.00%
JACKSON	3.00%	\$5,192,803	\$0	\$5,192,803	\$173,093,433	3.00%	0.00%
JEFFERSON	2.00%	\$146,097,664	\$0	\$146,097,664	\$7,304,883,200	2.00%	0.00%
JEFFERSON DAVIS	2.50%	\$6,690,213	\$993,934	\$7,684,147	\$307,365,880	2.18%	0.32%
LAFAYETTE	2.00%	\$60,862,844	\$9,556,639	\$70,419,483	\$3,520,974,150	1.73%	0.27%
LAFOURCHE	2.00%	\$18,868,897	\$0	\$18,868,897	\$943,444,850	2.00%	0.00%
LASALLE	2.00%	\$2,479,823	\$0	\$2,479,823	\$123,991,150	2.00%	0.00%
LINCOLN	2.00%	\$10,484,330	\$0	\$10,484,330	\$524,216,500	2.00%	0.00%
LIVINGSTON	2.50%	\$19,472,332	\$89,586	\$19,561,918	\$782,476,720	2.49%	0.01%
MADISON	1.50%	\$1,306,826	\$0	\$1,306,826	\$87,121,733	1.50%	0.00%
MOREHOUSE	1.50%	\$4,343,966	\$0	\$4,343,966	\$289,597,733	1.50%	0.00%
NATCHITOCHE	1.50%	\$6,598,569	\$0	\$6,598,569	\$439,904,600	1.50%	0.00%
ORLEANS	1.50%	\$82,420,537	\$9,157,837	\$91,578,374	\$6,105,224,933	1.35%	0.15%
OUACHITA	3.00%	\$31,313,000	\$0	\$31,313,000	\$1,043,766,667	3.00%	0.00%
PLAQUEMINES	2.00%	\$8,674,058	\$1,116,066	\$9,790,124	\$489,506,200	1.77%	0.23%
POINTE COUPEE	2.00%	\$4,935,382	\$0	\$4,935,382	\$246,769,100	2.00%	0.00%
RAPIDES	1.50%	\$26,534,368	\$0	\$26,534,368	\$1,768,957,867	1.50%	0.00%
RED RIVER	2.00%	\$1,267,894	\$0	\$1,267,894	\$63,394,700	2.00%	0.00%
RICHLAND	2.00%	\$3,133,804	\$0	\$3,133,804	\$156,690,200	2.00%	0.00%
SABINE	1.50%	\$2,845,112	\$603,189	\$3,448,301	\$229,886,733	1.24%	0.26%
ST. BERNARD	2.00%	\$14,351,633	\$639,491	\$14,991,124	\$749,556,200	1.91%	0.09%
ST. CHARLES	3.00%	\$24,841,754	\$1,355,327	\$26,197,081	\$873,236,033	2.84%	0.16%
ST. HELENA	2.00%	\$896,560	\$0	\$896,560	\$44,828,000	2.00%	0.00%
ST. JAMES	2.00%	\$7,430,204	\$0	\$7,430,204	\$371,510,200	2.00%	0.00%
ST. JOHN THE BAPTIST	2.25%	\$11,439,000	\$0	\$11,439,000	\$508,400,000	2.25%	0.00%
ST. LANDRY	2.00%	\$15,555,980	\$0	\$15,555,980	\$777,799,000	2.00%	0.00%
ST. MARTIN	2.00%	\$7,584,145	\$0	\$7,584,145	\$379,207,250	2.00%	0.00%
ST. MARY	1.75%	\$11,926,430	\$0	\$11,926,430	\$681,510,286	1.75%	0.00%
ST. TAMMANY	2.00%	\$55,386,185	\$0	\$55,386,185	\$2,769,309,250	2.00%	0.00%
TANGIPAHOA	2.00%	\$17,976,426	\$4,572,160	\$22,548,586	\$1,127,429,300	1.59%	0.41%
TENSAS	1.50%	\$586,831	\$0	\$586,831	\$39,122,067	1.50%	0.00%
TERREBONNE	2.08%	\$33,949,615	\$0	\$33,949,615	\$1,632,193,029	2.08%	0.00%
UNION	2.00%	\$3,336,600	\$0	\$3,336,600	\$166,830,000	2.00%	0.00%
VERMILION	1.00%	\$5,482,301	\$0	\$5,482,301	\$548,230,100	1.00%	0.00%
VERNON	2.00%	\$7,470,030	\$0	\$7,470,030	\$373,501,500	2.00%	0.00%
WASHINGTON	2.00%	\$3,371,819	\$0	\$3,371,819	\$168,590,950	2.00%	0.00%
WEBSTER	2.00%	\$8,662,544	\$0	\$8,662,544	\$433,127,200	2.00%	0.00%
WEST BATON ROUGE	2.00%	\$6,714,792	\$0	\$6,714,792	\$335,739,600	2.00%	0.00%
WEST CARROLL	1.00%	\$862,013	\$0	\$862,013	\$86,201,300	1.00%	0.00%
WEST FELICIANA	2.00%	\$2,775,622	\$0	\$2,775,622	\$138,781,100	2.00%	0.00%
WINN	2.00%	\$3,080,297	\$0	\$3,080,297	\$154,014,850	2.00%	0.00%
CITY OF MONROE	2.00%	\$22,052,698	\$0	\$22,052,698	\$1,102,634,900	2.00%	0.00%
CITY OF BOGALUSA	1.00%	\$2,050,354	\$0	\$2,050,354	\$205,035,400	1.00%	0.00%
ZACHARY COMMUNITY	2.00%	\$4,826,792	\$0	\$4,826,792	\$241,339,600	2.00%	0.00%
CITY OF BAKER	2.00%	\$2,379,389	\$0	\$2,379,389	\$118,969,450	2.00%	0.00%
STATE TOTAL	1.90%	\$1,092,571,894	\$30,519,898	\$1,123,091,792	\$59,057,135,637	1.85%	0.05%

TABLE 7: FY 2004-05 Budget Letter
 FY 2002-2003 Local Property and Sales Tax Revenue

School System	OTHER REVENUES: Includes State and Federal taxes in lieu of & 50% of earnings from 16th section and from other real estate	Total Revenue for Use in MFP Level 2
	(34)	(35)
ACADIA	\$379,695	\$11,956,786
ALLEN	\$93,673	\$6,849,943
ASCENSION	\$152,894	\$50,357,203
ASSUMPTION	\$120,422	\$7,622,624
AVOUELLES	\$259,765	\$6,033,594
BEAUREGARD	\$292,824	\$13,186,798
BIENVILLE	\$145,176	\$10,362,806
BOSSIER	\$729,636	\$43,479,788
CADDO	\$2,388,506	\$126,563,198
CALCASIEU	\$1,018,506	\$100,514,379
CALDWELL	\$84,327	\$2,604,001
CAMERON	\$672,043	\$8,778,426
CATAHOULA	\$100,147	\$2,391,673
CLAIBORNE	\$192,090	\$5,608,808
CONCORDIA	\$160,295	\$7,179,982
DESOTO	\$355,160	\$18,029,235
EAST BATON ROUGE	\$3,942,821	\$204,706,029
EAST CARROLL	\$76,462	\$1,843,445
EAST FELICIANA	\$80,717	\$3,115,170
EVANGELINE	\$241,790	\$8,688,960
FRANKLIN	\$68,428	\$3,323,387
GRANT	\$538,155	\$2,878,449
IBERIA	\$540,798	\$28,190,066
IBERVILLE	\$204,134	\$25,536,432
JACKSON	\$100,170	\$7,513,032
JEFFERSON	\$2,145,528	\$175,393,104
JEFFERSON DAVIS	\$306,681	\$13,170,731
LAFAYETTE	\$2,044,898	\$98,683,621
LAFOURCHE	\$1,140,400	\$36,350,666
LASALLE	\$83,838	\$4,600,221
LINCOLN	\$278,099	\$18,969,076
LIVINGSTON	\$658,385	\$26,489,634
MADISON	\$59,212	\$1,784,406
MOREHOUSE	\$295,336	\$8,210,149
NATCHITOCHE	\$663,522	\$12,191,718
ORLEANS	\$3,421,379	\$185,837,600
OUACHITA	\$750,141	\$46,531,272
PLAQUEMINES	\$121,461	\$22,113,981
POINTE COUPEE	\$152,933	\$9,579,769
RAPIDES	\$1,196,210	\$53,558,631
RED RIVER	\$46,884	\$3,461,756
RICHLAND	\$314,614	\$5,494,675
SABINE	\$172,285	\$6,895,659
ST. BERNARD	\$358,168	\$26,477,168
ST. CHARLES	\$288,051	\$64,882,655
ST. HELENA	\$35,073	\$1,537,582
ST. JAMES	\$87,335	\$16,702,279
ST. JOHN THE BAPTIST	\$208,643	\$19,056,024
ST. LANDRY	\$660,054	\$24,405,190
ST. MARTIN	\$553,771	\$12,553,976
ST. MARY	\$613,170	\$23,967,535
ST. TAMMANY	\$1,789,692	\$107,629,390
TANGIPAHOA	\$234,213	\$26,602,047
TENSAS	\$62,969	\$1,850,451
TERREBONNE	\$364,985	\$38,477,136
UNION	\$162,045	\$4,156,062
VERMILION	\$3,151,804	\$16,404,092
VERNON	\$687,685	\$11,807,860
WASHINGTON	\$144,834	\$5,277,112
WEBSTER	\$535,178	\$13,840,633
WEST BATON ROUGE	\$130,172	\$12,054,172
WEST CARROLL	\$103,390	\$2,155,459
WEST FELICIANA	\$54,606	\$10,916,998
WINN	\$445,475	\$5,822,107
CITY OF MONROE	\$316,427	\$36,301,378
CITY OF BOGALUSA	\$159,794	\$4,884,409
ZACHARY COMMUNITY	\$0	\$8,303,763
CITY OF BAKER	\$0	\$3,328,725
STATE TOTAL	\$37,937,962	\$1,936,025,074

TABLE 8: FY 2004-05 Budget Letter
October 1, 2003 Student Membership

LEA	School System	GRADE LEVELS										
		Infants	Pre-K	K	1	2	3	4	5	6	7	8
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1	Acadia Parish	50	99	855	739	727	798	737	754	776	803	721
2	Allen Parish		31	356	327	339	353	322	307	329	334	381
3	Ascension Parish		129	1,183	1,413	1,225	1,234	1,370	1,304	1,255	1,278	1,231
4	Assumption Parish	32	84	291	344	292	343	338	359	349	335	386
5	Avoyelles Parish	54	71	529	503	460	498	489	440	509	516	475
6	Beauregard Parish		70	532	450	426	437	486	489	485	517	526
7	Bienville Parish		19	178	191	172	209	179	185	206	218	225
8	Bossier Parish		183	1,535	1,520	1,415	1,402	1,475	1,400	1,534	1,522	1,555
9	Caddo Parish	2	364	3,470	3,386	3,241	3,344	3,607	3,307	3,897	3,825	3,554
10	Calcasieu Parish	109	327	2,594	2,510	2,333	2,531	2,653	2,284	2,462	2,456	2,594
11	Caldwell Parish		36	139	139	144	110	145	139	138	157	146
12	Cameron Parish		32	155	123	112	150	133	112	145	142	163
13	Catahoula Parish		7	171	140	139	154	143	137	167	155	110
14	Claiborne Parish	1	29	210	188	189	212	207	239	246	234	239
15	Concordia Parish	13	23	340	289	273	336	346	272	281	332	337
16	DeSoto Parish		49	331	358	304	389	395	346	386	440	401
17	E. Baton Rouge Parish	39	227	3,631	3,751	3,460	3,559	4,103	3,434	3,800	3,597	4,132
18	East Carroll Parish		21	145	107	138	155	133	136	165	123	160
19	East Feliciana Parish		29	175	205	156	173	185	179	174	164	225
20	Evangeline Parish	24	60	528	540	454	489	505	570	500	577	538
21	Franklin Parish	20	39	297	291	299	275	338	303	294	327	318
22	Grant Parish	21	38	265	280	288	286	291	289	296	304	303
23	Iberia Parish	32	130	1,152	1,138	1,107	1,118	1,107	1,133	1,095	1,202	1,112
24	Iberville Parish	3	27	318	364	340	355	364	351	340	406	341
25	Jackson Parish		20	198	198	184	184	178	163	193	211	202
26	Jefferson Parish		222	3,833	4,044	3,923	4,094	4,411	3,734	4,371	4,531	3,955
27	Jefferson Davis Parish	33	45	469	460	442	442	406	438	444	446	422
28	Lafayette Parish	86	139	2,351	2,359	2,146	2,283	2,311	2,122	2,428	2,370	2,490
29	Lafourche Parish	113	175	1,040	1,058	1,063	1,041	1,277	1,118	1,252	1,201	1,394
30	LaSalle Parish		9	238	194	172	160	191	202	215	210	215
31	Lincoln Parish		59	551	497	506	511	550	465	523	526	500
32	Livingston Parish		155	1,694	1,686	1,670	1,617	1,738	1,703	1,829	1,688	1,620
33	Madison Parish		10	179	182	207	193	224	163	186	181	239
34	Morehouse Parish		110	480	470	404	419	475	386	382	467	331
35	Natchitoches Parish	24	54	553	577	513	503	560	476	522	605	541
36	Orleans Parish		432	4,722	5,075	4,469	5,085	6,760	4,595	5,361	5,112	5,999
37	Ouachita Parish	102	95	1,533	1,428	1,273	1,409	1,333	1,400	1,431	1,542	1,578
38	Plaquemines Parish		14	385	370	336	371	366	350	376	377	394
39	Pointe Coupee Parish		37	263	270	241	274	271	263	243	288	247
40	Rapides Parish	84	232	1,854	1,751	1,687	1,834	1,702	1,579	1,676	1,705	1,763
41	Red River Parish		4	135	114	106	105	168	134	124	90	153
42	Richland Parish		57	287	288	244	266	287	260	310	290	289
43	Sabine Parish	7	45	333	303	270	264	318	276	353	359	344
44	St. Bernard Parish		81	619	696	600	686	660	632	706	689	714
45	St. Charles Parish	8	64	752	710	714	711	749	724	716	783	766
46	St. Helena Parish		9	99	100	112	113	119	82	101	109	94
47	St. James Parish	24	70	263	276	275	272	298	305	299	344	346
48	St. John the Baptist Parish		93	475	494	488	509	548	494	523	486	629
49	St. Landry Parish	79	148	1,312	1,182	1,216	1,185	1,225	1,224	1,219	1,341	1,124
50	St. Martin Parish	48	89	619	651	612	617	686	595	649	672	694
51	St. Mary Parish	35	55	692	767	678	761	824	728	891	816	858
52	St. Tammany Parish		464	2,496	2,961	2,498	2,526	2,566	2,581	2,657	2,879	2,776
53	Tangipahoa Parish		106	1,416	1,560	1,365	1,421	1,473	1,385	1,469	1,452	1,536
54	Tensas Parish		21	102	47	70	67	62	70	75	56	91
55	Terrebonne Parish	80	255	1,458	1,597	1,394	1,495	1,635	1,394	1,447	1,609	1,720
56	Union Parish		29	269	252	238	255	281	235	294	293	283
57	Vermilion Parish	38	119	680	658	576	618	680	696	716	700	747
58	Vernon Parish	39	108	967	856	823	789	783	768	726	785	751
59	Washington Parish		76	417	368	321	382	366	349	378	341	358
60	Webster Parish		60	662	585	593	549	613	507	574	616	648
61	W. Baton Rouge Parish		15	305	233	269	277	288	234	292	286	303
62	West Carroll Parish	8	44	187	178	173	165	188	204	203	233	184
63	West Feliciana Parish		24	147	163	158	175	189	200	179	183	188
64	Winn Parish	1	29	217	226	211	199	231	183	228	212	228
65	City of Monroe	41	78	850	733	651	757	783	744	700	798	724
66	City of Bogalusa		37	270	226	216	234	239	213	191	230	268
67	Zachary Community		9	219	227	235	226	269	237	297	269	260
68	City of Baker		6	157	157	170	150	198	170	206	157	192
	State Total	1,250	6,127	56,128	56,523	52,545	55,104	59,530	53,250	57,784	58,502	59,331

Note: The October 1, 2003 Membership for Orleans Parish has been reduced by the October 1, 2003 A.P. Capdau membership to reflect the creation of the Recovery School District

TABLE 8: FY 2004-05 Budget Letter
October 1, 2003 Student Membership

School System	GRADE LEVELS						
	9	10	11	12	13	14	Ungraded
	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Acadia Parish	791	576	535	540			
Allen Parish	294	306	228	205			
Ascension Parish	1,168	995	846	839			
Assumption Parish	478	242	224	178			
Avoyelles Parish	561	523	433	370			
Beauregard Parish	423	457	399	378			
Bienville Parish	160	174	161	159			
Bossier Parish	1,434	1,345	1,188	1,192			
Caddo Parish	3,475	3,002	2,710	2,350			
Calcasieu Parish	2,557	2,237	1,976	1,909			
Caldwell Parish	147	115	116	119			
Cameron Parish	157	132	123	134			
Catahoula Parish	189	85	76	100			
Claiborne Parish	220	209	167	133			
Concordia Parish	253	217	186	181			
DeSoto Parish	438	321	255	278			
E. Baton Rouge Parish	3,106	3,028	2,634	2,641			
East Carroll Parish	128	81	71	85			
East Feliciana Parish	171	157	162	137			
Evangeline Parish	436	371	273	283			
Franklin Parish	217	266	198	174			
Grant Parish	355	239	190	188			
Iberia Parish	1,287	845	757	779			
Iberville Parish	344	260	217	258			
Jackson Parish	183	183	136	140			
Jefferson Parish	3,944	3,387	2,912	2,378			
Jefferson Davis Parish	468	421	345	360			
Lafayette Parish	2,479	2,124	1,850	1,641			
Lafourche Parish	1,490	766	972	1,005			
LaSalle Parish	221	184	168	181			
Lincoln Parish	537	516	407	367			
Livingston Parish	1,632	1,450	1,237	1,102			
Madison Parish	133	124	121	92			
Morehouse Parish	409	295	251	223			
Natchitoches Parish	601	422	357	294			
Orleans Parish	5,329	4,456	3,930	4,045			
Ouachita Parish	1,523	1,334	1,091	1,035			
Plaquemines Parish	428	358	340	285			
Pointe Coupee Parish	220	208	164	174			
Rapides Parish	1,747	1,657	1,364	1,481			
Red River Parish	131	104	86	99			
Richland Parish	297	197	207	196			
Sabine Parish	329	296	290	294			
St. Bernard Parish	810	631	525	446			
St. Charles Parish	820	649	629	631			
St. Helena Parish	119	91	101	85			
St. James Parish	267	280	220	222			
St. John the Baptist Parish	452	386	301	335			
St. Landry Parish	1,270	998	873	742			
St. Martin Parish	795	631	491	484			
St. Mary Parish	904	677	652	626			
St. Tammany Parish	3,143	2,558	2,322	2,255			
Tangipahoa Parish	1,470	1,288	1,213	1,057			
Tensas Parish	54	53	52	51			
Terrebonne Parish	1,607	1,277	1,194	1,075			
Union Parish	327	206	178	169			
Vermilion Parish	640	575	613	577			
Vernon Parish	682	624	487	461			
Washington Parish	339	305	270	262			
Webster Parish	641	535	466	436			
W. Baton Rouge Parish	346	223	197	249			
West Carroll Parish	200	144	129	135			
West Feliciana Parish	179	163	134	150			
Winn Parish	192	166	197	175			
City of Monroe	992	462	505	450			
City of Bogalusa	274	133	187	167			
Zachary Community	270	241	219	246			
City of Baker	167	135	137	162			
State Total	57,850	48,096	42,645	40,650	-	-	-

Note: The October 1, 2003 Mem
of the Recovery School District

TABLE 8: FY 2004-05 Budget Letter
October 1, 2003 Student Membership

School System	October 1, 2003 LEA Total Revised for Orleans	October 1, 2003 LEA Total	Change	Change (Increases)	Change (Decreases)
	(19)	(20)	(21)	(22)	(22)
Acadia Parish	9,501	9,501	-		
Allen Parish	4,112	4,112	-		
Ascension Parish	15,470	15,470	-		
Assumption Parish	4,275	4,275	-		
Avoyelles Parish	6,431	6,431	-		
Beauregard Parish	6,075	6,075	-		
Bienville Parish	2,436	2,436	-		
Bossier Parish	18,700	18,700	-		
Caddo Parish	43,534	43,534	-		
Calcasieu Parish	31,532	31,532	-		
Caldwell Parish	1,790	1,790	-		
Cameron Parish	1,813	1,813	-		
Catahoula Parish	1,773	1,773	-		
Claiborne Parish	2,723	2,723	-		
Concordia Parish	3,679	3,679	-		
DeSoto Parish	4,691	4,691	-		
E. Baton Rouge Parish	45,142	45,142	-		
East Carroll Parish	1,648	1,648	-		
East Feliciana Parish	2,292	2,292	-		
Evangeline Parish	6,148	6,148	-		
Franklin Parish	3,656	3,656	-		
Grant Parish	3,633	3,633	-		
Iberia Parish	13,994	13,994	-		
Iberville Parish	4,288	4,288	-		
Jackson Parish	2,373	2,373	-		
Jefferson Parish	49,739	49,739	-		
Jefferson Davis Parish	5,641	5,641	-		
Lafayette Parish	29,179	29,179	-		
Lafourche Parish	14,965	14,965	-		
LaSalle Parish	2,560	2,560	-		
Lincoln Parish	6,515	6,515	-		
Livingston Parish	20,821	20,821	-		
Madison Parish	2,234	2,234	-		
Morehouse Parish	5,102	5,102	-		
Natchitoches Parish	6,602	6,602	-		
Orleans Parish	65,370	65,589	(219)		(219)
Ouachita Parish	18,107	18,107	-		
Plaquemines Parish	4,750	4,750	-		
Pointe Coupee Parish	3,163	3,163	-		
Rapides Parish	22,116	22,116	-		
Red River Parish	1,553	1,553	-		
Richland Parish	3,475	3,475	-		
Sabine Parish	4,081	4,081	-		
St. Bernard Parish	8,495	8,495	-		
St. Charles Parish	9,426	9,426	-		
St. Helena Parish	1,334	1,334	-		
St. James Parish	3,761	3,761	-		
St. John the Baptist Parish	6,213	6,213	-		
St. Landry Parish	15,138	15,138	-		
St. Martin Parish	8,333	8,333	-		
St. Mary Parish	9,964	9,964	-		
St. Tammany Parish	34,682	34,682	-		
Tangipahoa Parish	18,211	18,211	-		
Tensas Parish	871	871	-		
Terrebonne Parish	19,237	19,237	-		
Union Parish	3,309	3,309	-		
Vermilion Parish	8,633	8,633	-		
Vernon Parish	9,649	9,649	-		
Washington Parish	4,532	4,532	-		
Webster Parish	7,485	7,485	-		
W. Baton Rouge Parish	3,517	3,517	-		
West Carroll Parish	2,375	2,375	-		
West Feliciana Parish	2,232	2,232	-		
Winn Parish	2,695	2,695	-		
City of Monroe	9,268	9,268	-		
City of Bogalusa	2,885	2,885	-		
Zachary Community	3,224	3,224	-		
City of Baker	2,164	2,164	-		
State Total	705,315	705,534	(219)	-	(219)

Note: The October 1, 2003 Mem
of the Recovery School District

Appendix D

Timelines for Preparation of the MFP Budget Letter under SCR 122

Fiscal Year	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June
2003-04								Prepare 03-04 FINAL Budget Letter Circular No. 1076	Submit formula for 04-05 based on 03-04 FINAL Budget Letter with 2.75% growth in base per pupil amount	Legislative Session		Prepare Final 04-05 Budget Letter per SCR 122 Circular No. 1077
2004-05	Start payments based on Final Budget FY 04-05 Budget Letter Circular No. 1077					Receive Final Oct 1, 2004 Student Count and AFR for 03-04	Prepare mid-year adjustments for increases in student count and tax rate/millage/ revenue	Submit formula for 05-06 to BESE	Submit formula for 05-06 by March 15th to Legislature - Issue Preliminary Allocation to LEAs	Legislative Session		Prepare Final 05-06 Budget Letter with audit adjustments for 03-04
2005-06	Start payments based on Final 05-06 Budget Letter					Receive Final Oct 1, 2005 Student Count	Prepare mid-year adjustments for increases in student count	Submit formula for 06-07 to BESE	Submit formula for 06-07 by March 15th to Legislature - Issue Preliminary Allocation to LEAs	Legislative Session		Prepare Final 06-07 Budget Letter with audit adjustments for 04-05
2006-07	Start payments based on Final 06-07 Budget Letter					Receive Final Oct 1, 2006 Student Count	Prepare mid-year adjustments for increases in student count	Submit formula for 07-08 to BESE	Submit formula for 07-08 by March 15th to Legislature - Issue Preliminary Allocation to LEAs	Legislative Session		Prepare Final 07-08 Budget Letter with audit adjustments for 05-06