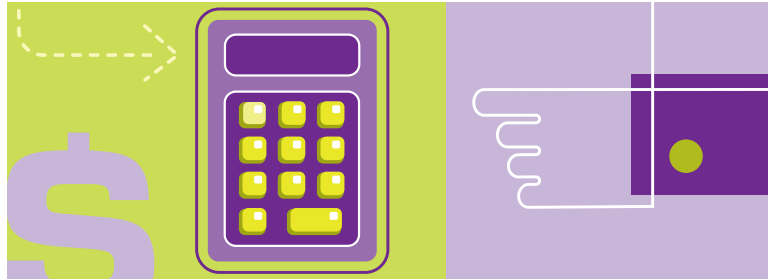


# MINIMUM FOUNDATION PROGRAM



## 2005 - 2006 Handbook

August 2005  
Cecil J. Picard, State Superintendent of Education

Reaching For Results  
Louisiana Department of  
**EDUCATION** 

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# CONTENTS

Introduction .....	1
<b>SECTION I: MFP Formula Definitions</b>	
I. Basis of Allocation	
A. Preliminary and Final Allocations .....	5
B. Mid-year Adjustments .....	5
II. Level 1 - Cost Determination and Equitable Distribution of State and Local Funds	
A. Base Foundation Level 1 State and Local Costs.....	6
<i>Diagram: Student Characteristics and Weights.....</i>	9
<i>Diagram: Total Level 1 Costs .....</i>	14
B. Proportion of Base Foundation Level 1 Cost Allocated to the State 65 Percent and Local School System 35 Percent.....	15
<i>Diagram: Local Wealth Capacity .....</i>	17
<i>Diagram: Local Wealth Factor .....</i>	18
<i>Diagram: Local Equalization Factor.....</i>	19
<i>Diagram: Local Support of Level 1 Costs .....</i>	21
<i>Diagram: State Support of Level 1 Costs.....</i>	22
III. Level 2 - Incentive for Local Effort	
A. Level 2 Eligible Local Revenue .....	23
B. State Support of Level 2 Fiscal Effort .....	24
<i>Diagram: Determining Local Revenue Eligible for Level 2 Funding .....</i>	25
<i>Diagram: Determining the Level 2 Limit.....</i>	26
<i>Diagram: Level 2 – Reward Funding .....</i>	27
C. Minimum Foundation Program Level 1 and Level 2 State Funded Amounts.....	28
IV. Minimum Foundation Program Level 3 Legislative Enhancements	
A. FY 2001-02 Certificated Pay Raise Continuation Enhancement .....	28
B. FY 2002-03 Support Worker Pay Raise Continuation Enhancement .....	28
C. Foreign Language Associates .....	28
D. Accountability Student Transfer Enhancement .....	28
E. Hold Harmless Enhancement.....	29
V. Funding for Recovery School District .....	29
VI. Funding for LSU and SU Laboratory Schools .....	30

VII.	Adjustments for Audit Findings and Data Revisions	
	A. Audit Review .....	30
	B. Definition of Timeliness and Reporting Documents for Attendance.....	30
VIII.	Required Expenditure Amounts	
	A. Required Pay Raise – Certificated Staff .....	31
	B. 70% Local General Fund Required Instructional Expenditure .....	31
	C. Expenditure Requirement for Foreign Language Associate Program .....	33
	D. Expenditure Requirement for Educational Purposes .....	33
IX.	Accountability For School Performance .....	33
	<b>SECTION II: MFP Formula Calculations and Sources of Data .....</b>	<b>35</b>
	<b>SECTION III: Glossary .....</b>	<b>51</b>
	<b>APPENDIX A: Senate Concurrent Resolution 125 of 2005 .....</b>	<b>55</b>
	<b>APPENDIX B: MFP Transmittal Letter, Circular 1088.....</b>	<b>71</b>
	<b>APPENDIX C: MFP Budget Letter, Circular 1088, FY 2005-06 .....</b>	<b>75</b>
	<b>APPENDIX D: Timelines for Preparation of the MFP Budget Letter under SCR 125 .....</b>	<b>107</b>

# *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, city and other local school systems, Recovery School District Schools, and LSU and Southern Lab Schools. 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
  - \$3,554 per SCR 125 - 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 2005-06 formula**

- **Revisions to the formula:**
  - Recovery School District students will be included in the MFP calculations of the school system with prior jurisdiction. Once all MFP calculations are complete, the October 1 per pupil MFP state share amount from all levels of the MFP times the number of students in the Recovery School District will be transferred to the Recovery School District on a monthly basis. In considering mid-year adjustments, if the Recovery School District has an increase in students from the district with prior jurisdiction, additional funds will be transferred from the district with prior jurisdiction to the Recovery School District as part of the mid-year adjustment.
  - Includes the portion of the sales tax base and net assessed property dedicated to a TIF (Tax Incremental Financing) in the calculation of the local wealth factor, but excludes the revenue generated from those areas in calculating the state support in Level 2 Incentives for Local Effort.
  - Defines educational purposes and limits MFP state funds to expenditures for educational purposes.
  - Provides a 20% cap on increases in the sales tax base for purposes of calculating the local wealth factor.
  - Adjusts the submission date of the MFP Accountability Report from April 1 to June 1.
  - MFP funding will be prohibited for students attending and staff assigned to an Academically Unacceptable School in School Improvement 6 (SI6) that does not have a BESE-approved and implemented reconstitution plan.

- **Continuing in FY2005-06:**
  - 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 \$3,459 to \$3,554
    - 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
  - 50% of Level 1 and 2 "growth funds" dedicated to certificated pay raises.
  - LSU and SU Lab Schools are funded at the state per pupil amount for Levels 1, 2 and 3 based on their October 1, 2004, MFP membership. Fifty percent (50%) of increased state funds must be directed to certificated pay raises.
  - Districts must ensure that 70% of general fund expenditures are on instructional activities.
  - Schools with a performance score below 80 and annual growth of less than two points in the School Performance Score will be included in an MFP accountability report submitted to the Legislature.



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*Section I*  
*Minimum Foundation Program (MFP)*  
*Formula Definitions*

## I. Basis of Allocation

### A. Preliminary and Final Allocations

BESE shall determine preliminary allocations of the minimum foundation program formula for parish, city and other local school systems, Recovery School District schools, and LSU and Southern Lab schools, using latest available data, no later than March 15 each year for the upcoming fiscal year. Upon adoption by the board, the superintendent shall submit the budget requirements in accordance with R.S. 39:33 and shall submit the minimum foundation program funding requirements to the Joint Legislative Committee on the Budget and to the House and Senate Committees on Education.

Upon final adoption of the minimum foundation program resolution by BESE and the Legislature, BESE shall determine final allocations of the minimum foundation program formula for parish, city and other local school systems, Recovery School District schools, and LSU and Southern Lab schools using latest available data, no later than June 30 for the fiscal year beginning July 1.

### B. Mid-year Adjustments

1. 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.
2. Recovery School District Mid-year Supplements
  - o If any Recovery School District school has an increase in enrollment above the number included in the final MFP allocation, a mid-year adjustment to provide additional state per pupil funding shall be made for each student that can be matched as included in the district of prior jurisdiction. These funds are transferred from the MFP amount of the district with prior jurisdiction.
  - o For each additional student that can be matched as included in the district of prior jurisdiction, a mid-year adjustment to provide additional local per pupil funding shall be made for each student based on the local per pupil amount of the district of prior jurisdiction times the increased number of students. These funds are transferred monthly from the monthly MFP amount of the district with prior jurisdiction.
  - o For increased enrollment in the Recovery School District school where the students were not counted in the prior year enrollment of the district of prior jurisdiction, a mid-year adjustment to provide additional state per pupil funding shall be made for each student based on each additional

student times the final MFP state allocation per pupil amount of the system of prior jurisdiction. These funds are paid directly from the state.

## II. 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, school boards are to provide 35% of Level 1 costs while the State should provide 65%.

#### FORMULA:

<i>State and Local Base Per Pupil Amount</i>	<b>Times</b>	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.

## Section I: MFP Formula Definitions

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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 2005-06 State and local Base Per Pupil amount is \$3,554, established by SCR 125 of the 2005 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\*;

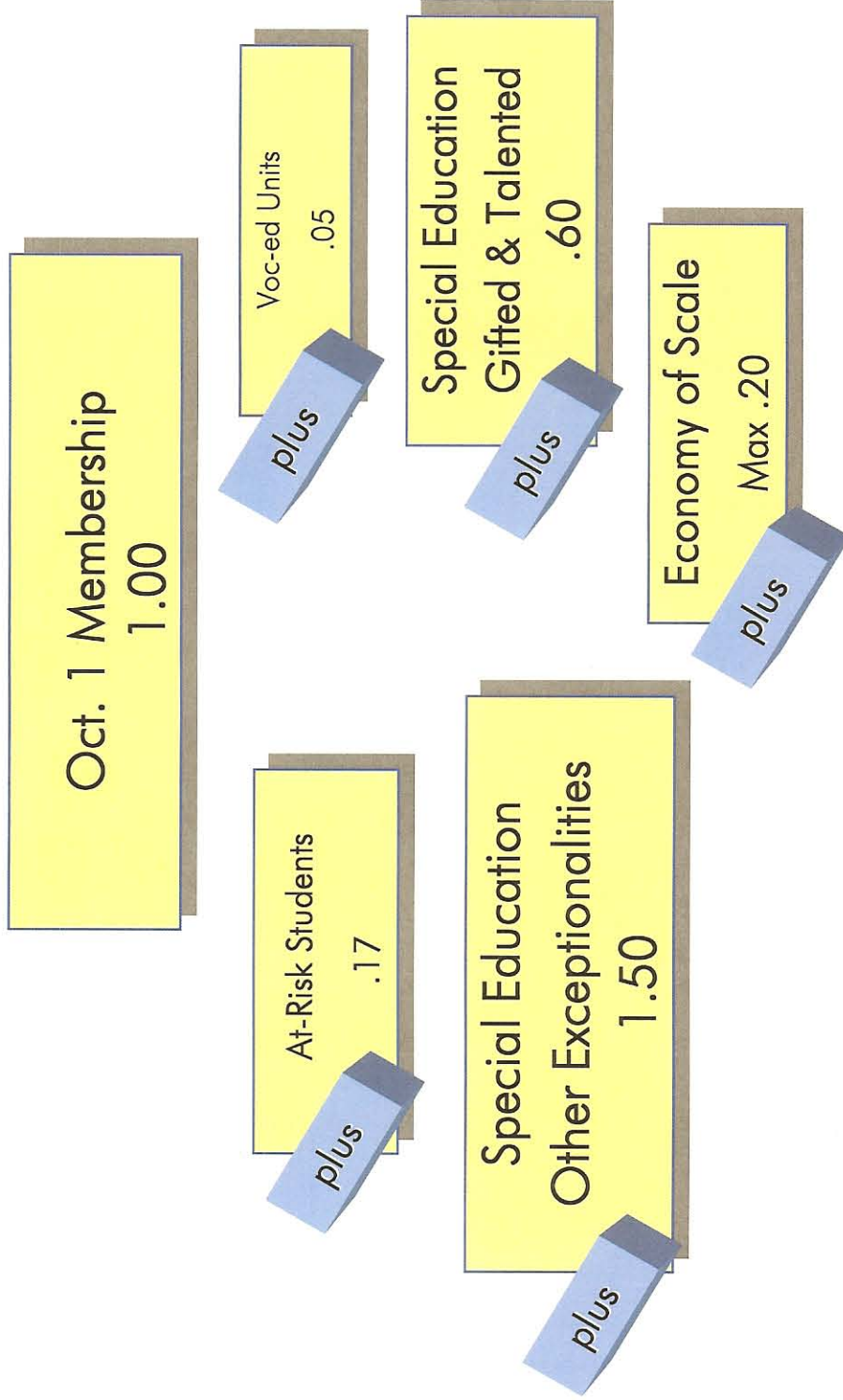
## Section I: MFP Formula Definitions

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- (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



= 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 who qualify to receive 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%	<b>Times</b>	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



Section I: MFP Formula Definitions

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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%	<b>Times</b>	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 include Agriculture, Business, Family and Consumer Sciences, Health Occupations, Marketing, Technology, Trade and Industry, Oracle Internet Academy, Finance Academy, Travel and Tourism Academy, and Information Technology Academy.

The number of Vocational Education student units equals the number of Vocational Education courses per student, as reported by the district through LEADS / 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%	<b>Times</b>	Number of Other Exceptionalities as of October 1	=	Weighted add on Other Exceptionalities students
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**FORMULA: Gifted and Talented**

60%	<b>Times</b>	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	<b>Then</b>	7,500 Minus October 1 Membership Divided by 37,500	=	Economy of Scale Factor (Varies by District)
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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**

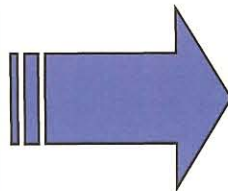
The sum of the cost of October 1 Student Membership, plus weighted add-on students At-Risk, plus weighted add-on Vocational Education units, plus weighted add-on Special Education students (Other Exceptionalities, Gifted and Talented), plus adjustments for Economy of Scale times the Base Per Pupil Amount 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)	<b>Times</b>	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, including tax incremental financing (TIF) areas, of each school system divided by 1,000. This figure equals each system's property capacity.

## Section I: MFP Formula Definitions

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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, including tax incremental financing (TIF) areas, 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). If a district's computed sales tax base increases 20% or more from the prior year's calculation, then the growth in the computed sales tax base will be capped at 20% over the amount used in the prior year formula.
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

Divided by  
Students

Total Fiscal  
Capacity

Equals

Fiscal Capacity Per  
Pupil

Equals

# Local Wealth Factor

District Fiscal Capacity  
Per Pupil

Divided by

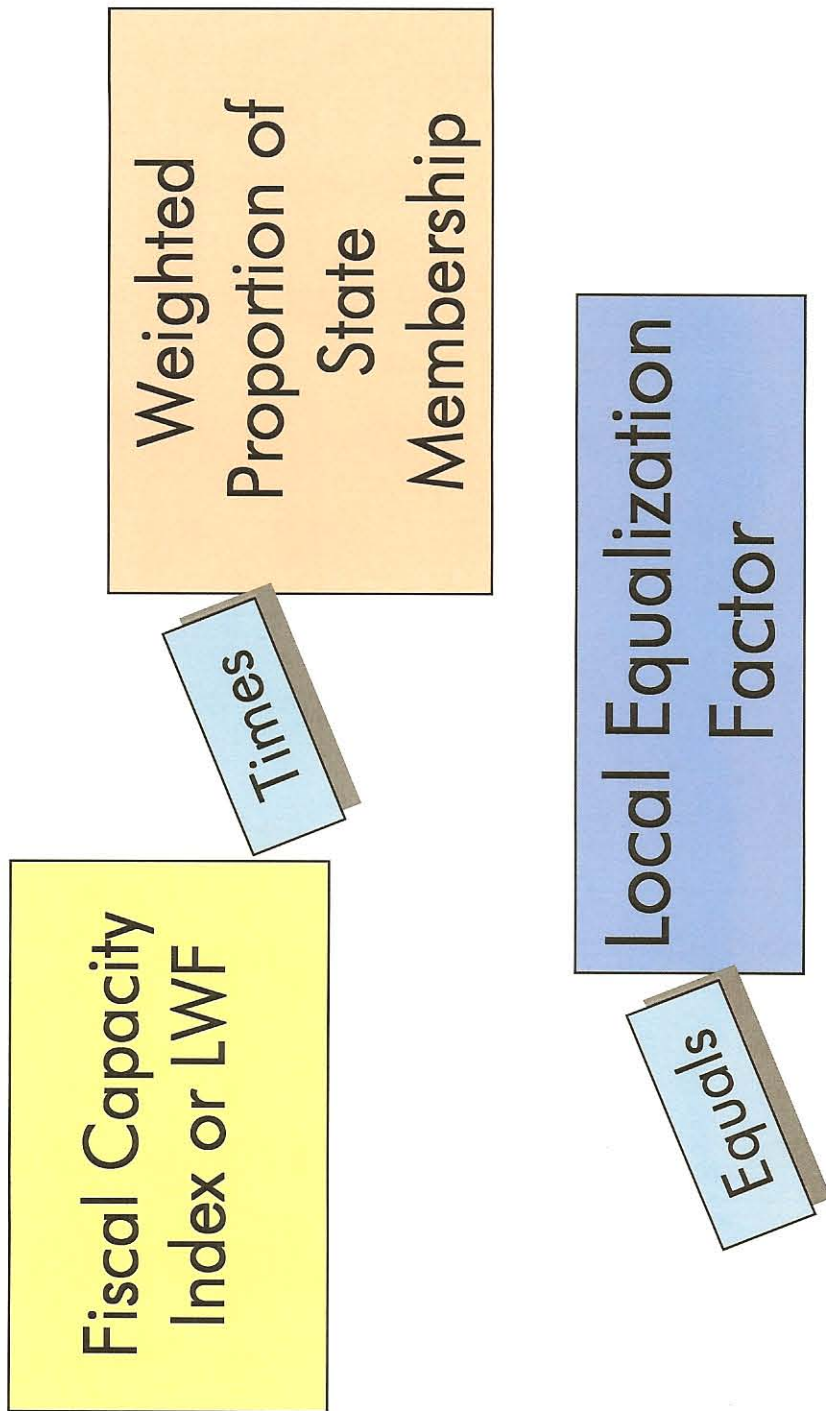
State Average  
Fiscal Capacity Per  
Pupil

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	<b>Times</b>	Base Foundation Level 1 Total State and Local Costs	<b>Times</b>	35%	=	Local Support of Level 1 Costs
------------------------	--------------	---	--------------	-----	---	--------------------------------

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**

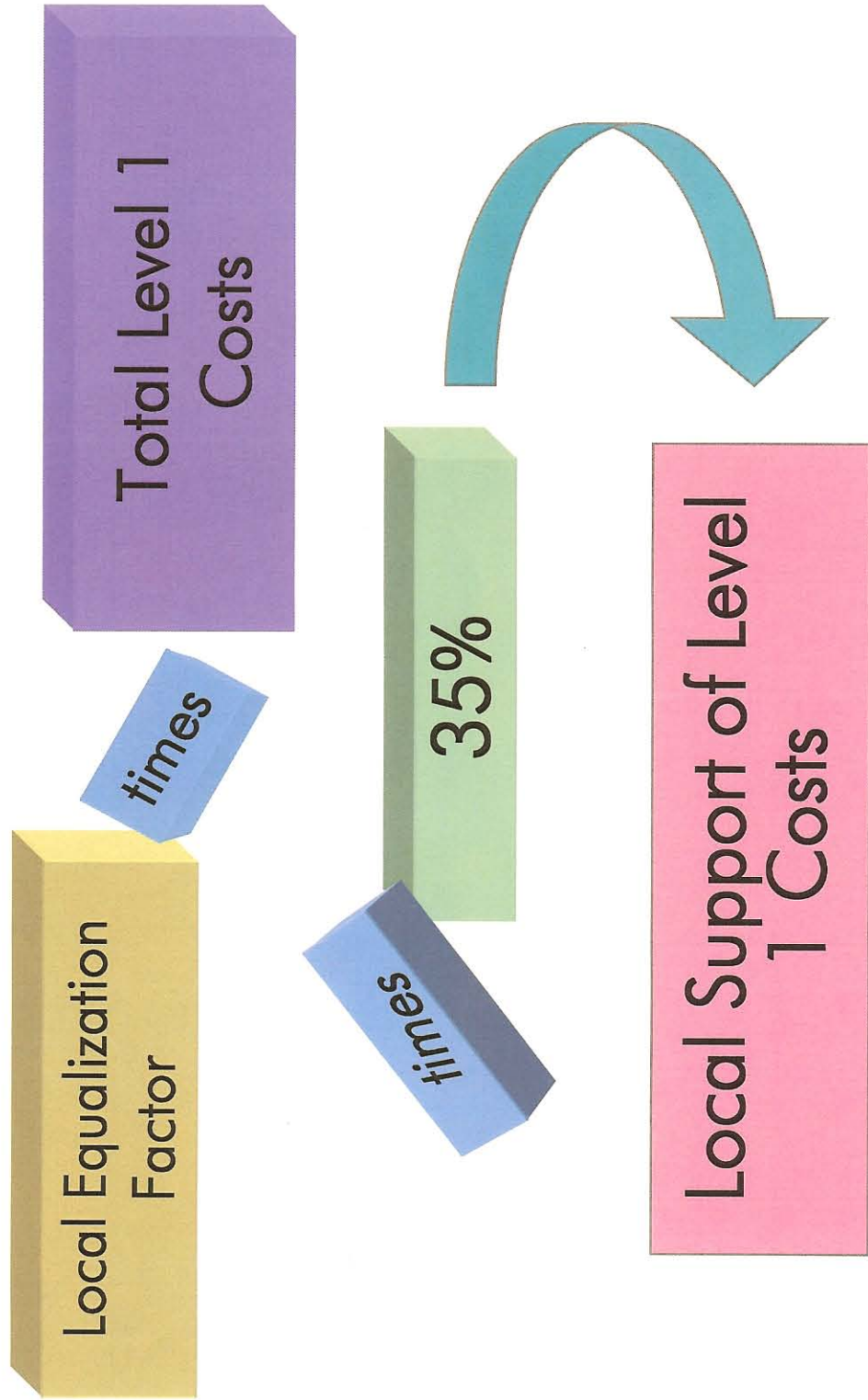
*(Base Foundation Level 1 Cost less Local Support Level 1 Cost)*

**FORMULA:** *State Support of Foundation Level 1 Cost*

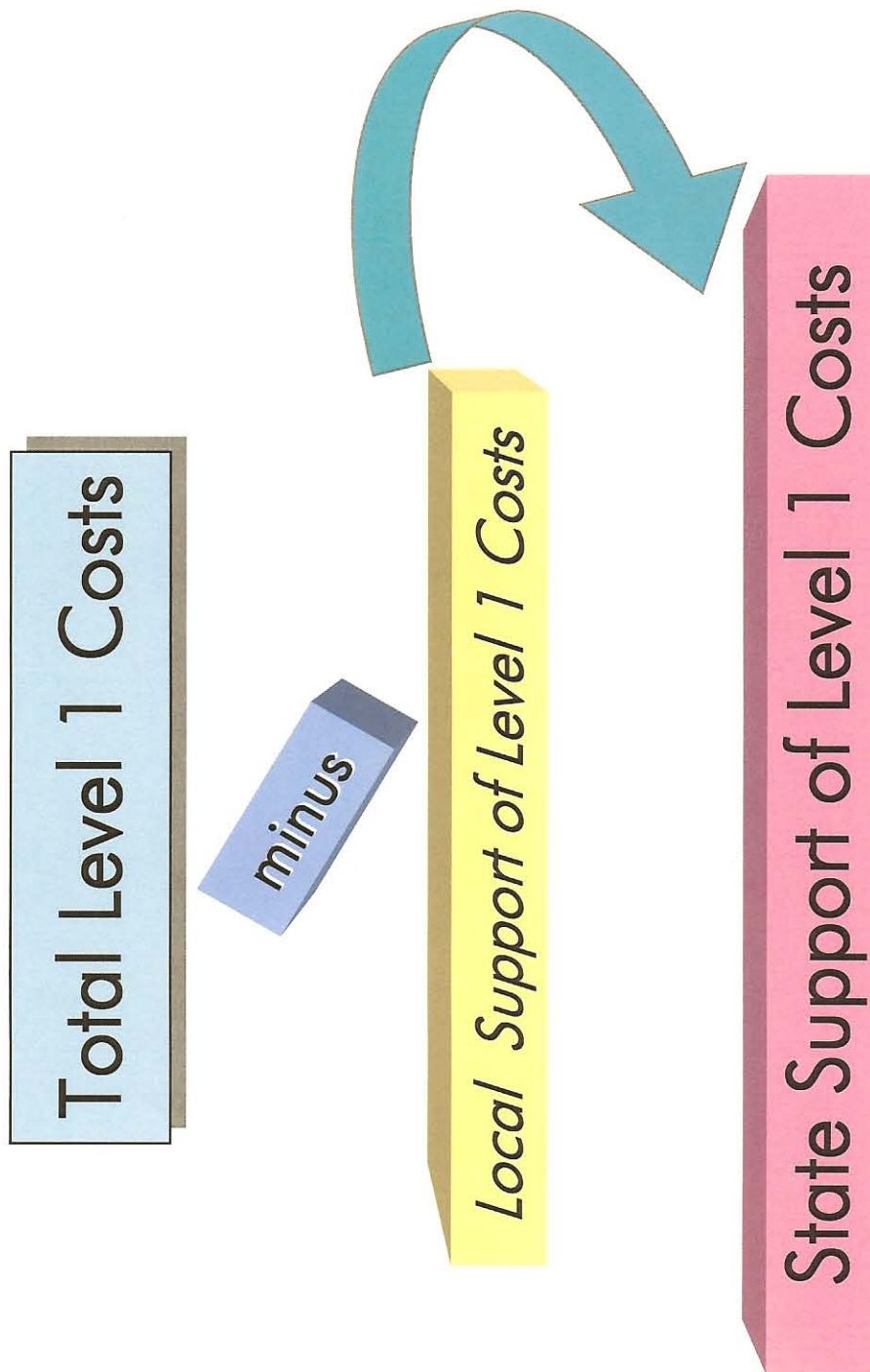
Base Foundation Level 1 Cost (Shared State and Local)	<b>Minus</b>	Local Support of Level 1 Cost	=	State Support of Level 1 Cost
---	--------------	-------------------------------	---	-------------------------------

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



### III. 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. The portion of revenue generated to support a TIF will not be considered in the calculation of Level 2 incentives for local effort.

#### 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 minus TIF revenues	<b>Minus</b>	Local Share of Level 1 Cost	=	Local Revenue Over Level 1 Local Share
---	--------------	-----------------------------------	---	--

Revenue over Level 1 is the difference between the sales and property tax (including debt) and other revenues for the school system (minus the portion of revenue generated to support a TIF) 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	<b>Times</b>	Set Limit (33%)	=	Limit on State Level 2 Support
---------------------------------	--------------	--------------------	---	-----------------------------------

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*

<b>Lesser of:</b>	(1) Local Revenue Over Level 1 Local Share	<b>Or</b>	(2) Limit on State Level 2 Support
-------------------	---	-----------	--

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
---------------------------------------	---	---

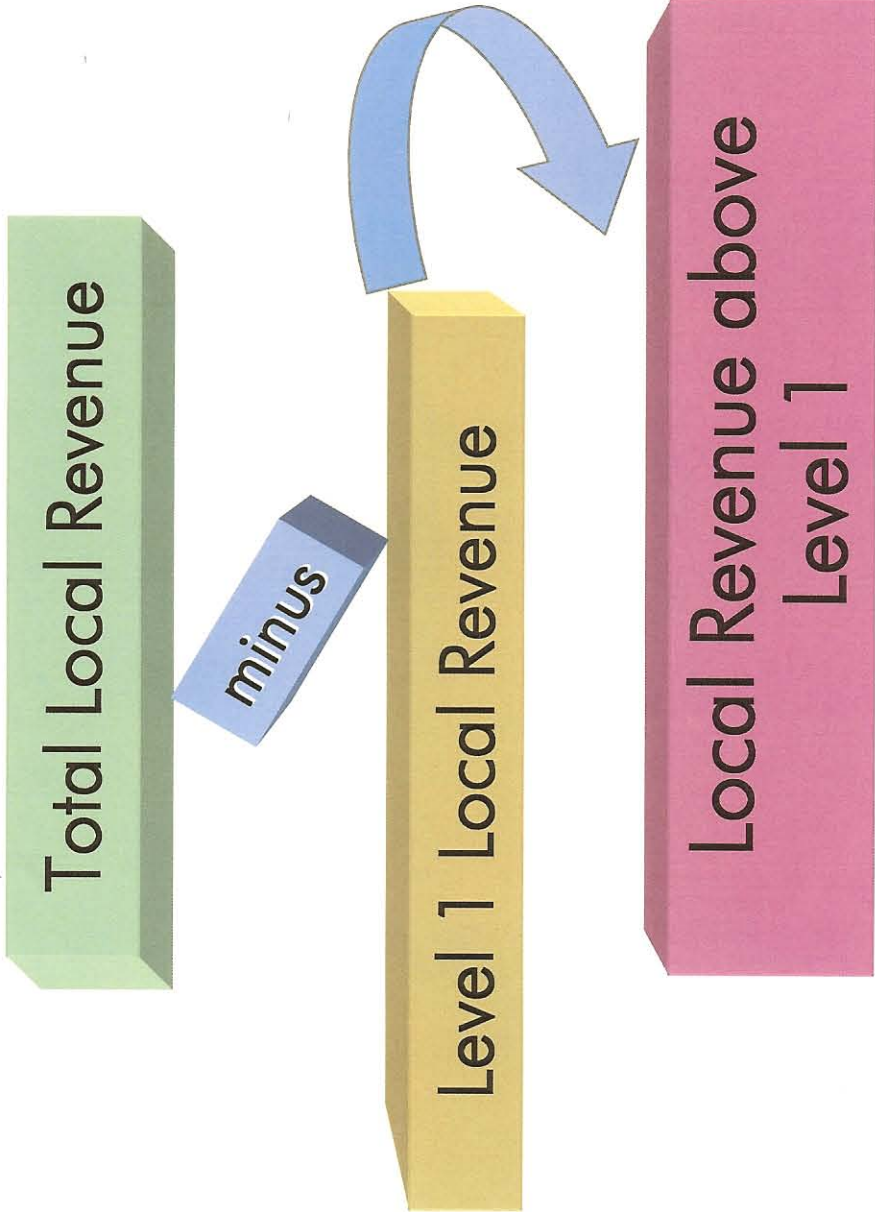
### 2. State Support Level 2

*FORMULA: State Support of Level 2*

Level 2 Eligible Revenue	<b>Times</b>	Each District's Percent of Level 2 Support	=	State Support for Level 2 ( <i>State Aid Level 2</i> )
-----------------------------	--------------	--	---	---

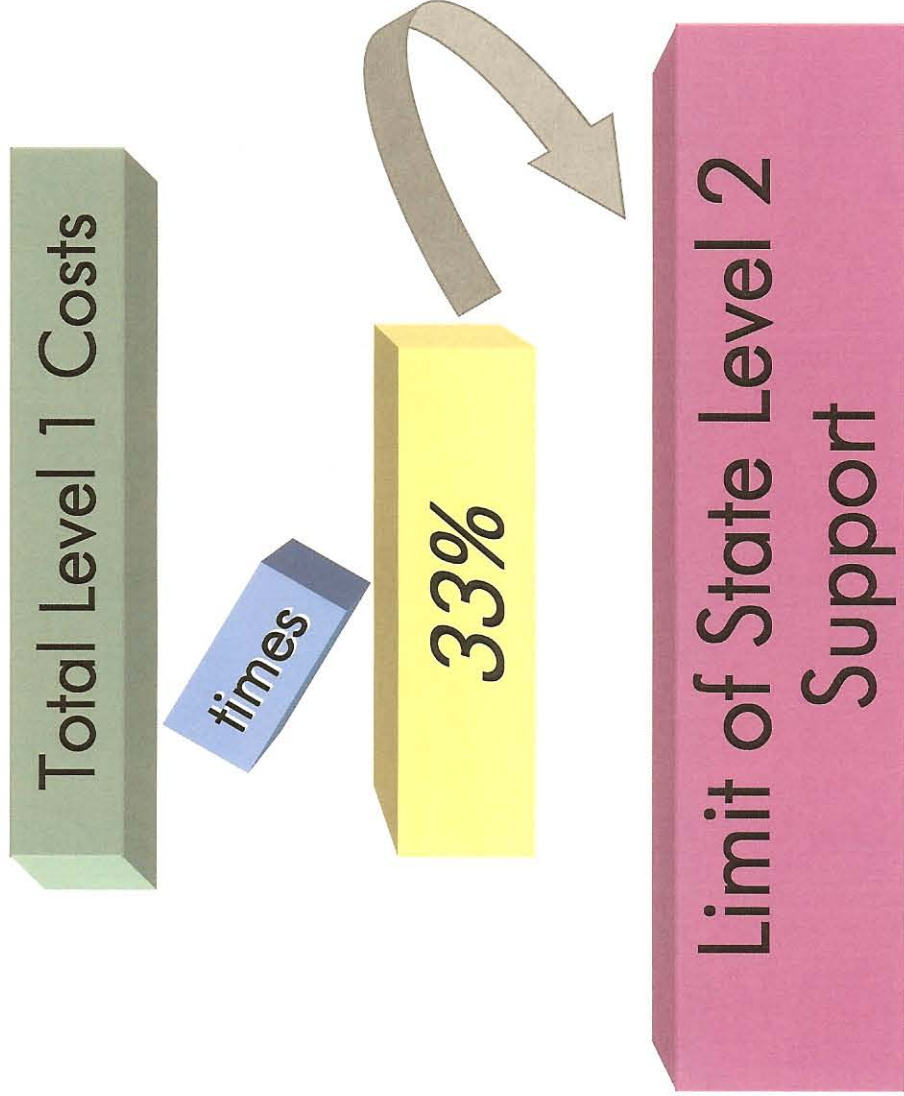
The State aid Level 2 is derived by first subtracting .40 from the whole number one; second, multiplying .60 (1-.4) with the district's LWF factor; third, subtracting the product (.6 x LWF) from the whole number one; fourth, multiplying the remainder times the district's eligible local revenue.

# Determining Local Revenue Eligible for Level 2 Funding



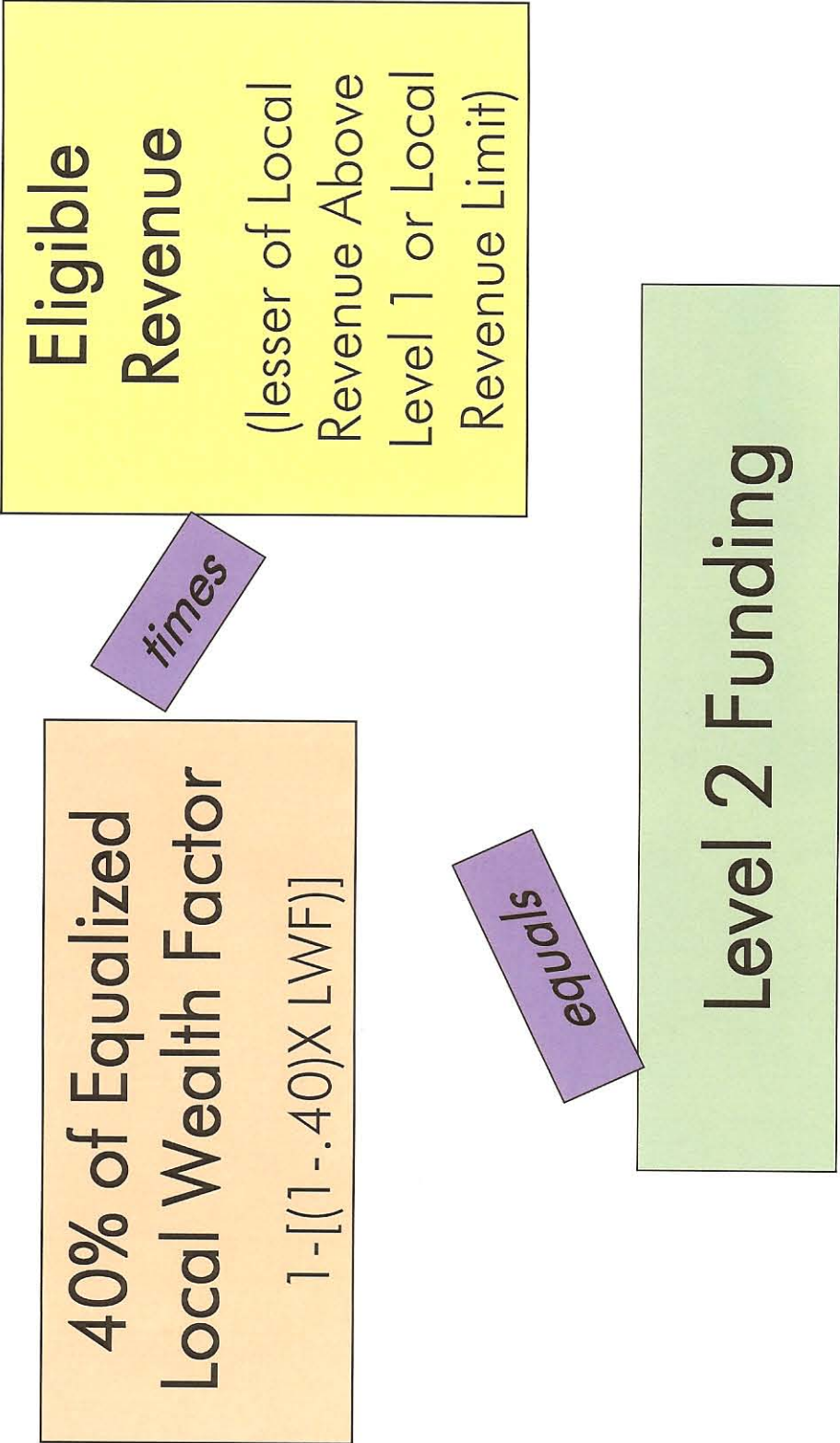


# Determining the Level 2 Limit





# Level 2 - Reward Funding



**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
------------------------------------	------	-------------------------------	---	--

**IV. 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	2005-2006 Lesser Amount of Current Year or Amount Not to Exceed
Concordia	\$61	\$224,419
East Baton Rouge	\$567	\$25,595,514
Evangeline	\$30	\$177,540
Iberville	\$586	\$2,446,550
Jefferson	\$523	\$26,013,497
Lafayette	\$69	\$1,996,377
Plaquemines	\$1,497	\$6,901,170
Pointe Coupee	\$112	\$332,752
St. Charles	\$1,010	\$9,520,260
St. James	\$498	\$1,851,066
West Feliciana	\$2,697	\$5,908,357
<b>State Total</b>	<b>\$507</b>	<b>\$80,967,502</b>

## V. Funding for Recovery School District

Recovery School District student membership and weighted student counts will be included in the MFP calculations of the school system with prior jurisdiction. Once all MFP calculations are complete, the October 1 MFP state per pupil share from all levels of the MFP, times the number of students in the Recovery School District, will be transferred to the Recovery School District on a monthly basis.

In addition to the state share per pupil, any school in the Recovery School District shall receive an applicable local per student allocation based on the local revenues of the city, parish or other local public school board excluding any portion which has been specifically dedicated by the legislature or by voter approval to capital outlay or debt service, or which was actually expended by the school board for facilities acquisition and construction as reported to the Department of Education. The local per pupil amount

times the number of students in the Recovery School District, will be transferred to the Recovery School District on a monthly basis.

## VI. 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.

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.

## VII. Adjustments for Audit Findings and Data Revisions

### A. 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 following school year.

### B. 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.*

## VIII. Required Expenditure Amounts

### A. Required Pay Raise – Certificated Staff

SCR 125 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 in FY 2005-06.

### 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 125)

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*)

#### *Minus*

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

### *Support Expenditures*

#### *Sum of (exclude equipment object code 730)*

- General Administration
- School Administration
- Business Services
- Operation and Maintenance

## Section I: MFP Formula Definitions

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- Student Transportation
- Central Services
- Food Service Operations

### *Minus*

- 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.

### D. Expenditure Requirement for Educational Purposes

State MFP funds shall only be expended for educational purposes. Expenditures for educational purposes are those expenditures related to the operational and instructional activities of a district to include instructional programs, pupil support programs, instructional staff programs, school administration, general administration, business services, operations and maintenance of plant services, student transportation services, food services operations, enterprise operations, community services operations, facility acquisition and construction services and debt services as defined by Louisiana Accounting and Uniform Governmental Handbook, Bulletin 1929.

## IX. Accountability For School Performance

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 June 1 of each year.

MFP funding will be prohibited for students attending and staff assigned to an Academically Unacceptable School in School Improvement 5 (SI5) that does not have a BESE-approved reconstitution plan

MFP funding will be prohibited for students attending and staff assigned to an Academically Unacceptable School in School Improvement 6 (SI6) that does not have a BESE-approved and implemented reconstitution plan

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

## FY 2005-06 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 2004-2005 Budget Letter variables compared to MFP 2005-2006 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 2005-2006 MFP Level 1 Base Per Pupil and Level 2 Local Incentive**  
Calculation of the 2005-2006 MFP Level 1 and 2 for the 68 Louisiana school systems.
- Table 3A: FY 2005-2006 Certificated Pay Raise Requirement**  
Calculation of the 2005-2006 certificated pay raise requirement.
- Table 4: FY 2005-2006 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.
- Table 5A: FY 2005-2006 Allocation for the Lab Schools**  
Total MFP distribution less audit adjustments and revised monthly MFP distributions for LSU and SU Lab Schools.
- Table 5B-1: FY 2005-2006 MFP Allocation for the Recovery School District**  
Calculation of the State Share Allocation to the RSD Schools and the Local Revenue Transfer to the RSD Schools.
- Table 5B-2: FY 2005-2006 District MFP Reduction and Local Revenue Transfer for the Recovery School District**  
Calculation of the District State Share Reduction and the District Local Revenue Transfer Reduction for the Recovery School District.
- Table 6: MFP Local Wealth Factor (LWF)** Calculation of the Local Wealth Factor (LWF) for the 68 Louisiana school systems.

**Table 7: 2003-2004 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, 2004 Student Membership**  
October 1, 2004 student membership by grade level and the October 1, 2003 adjusted total membership for the 68 Louisiana school systems.

# Formula Calculation Legend

Formula 

Input 

Link 

Table 1: State Level Comparison

MFP Formula Items	FY 2004-2005 Budget Letter Circ #1077	FY 2005-2006 Budget Letter Circ #1088	Comparison of FY 2005-2006 Budget Letter to FY 2004-2005 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	Col.(2) - Col.(1)	Col.(3) ÷ Col.(1)

Table 2: FY 2005-2006 MFP Distribution and Adjustments

2005-2006 MFP State Share of Levels 1, 2, & 3	Adjustments Due to Student, CAFR/AFR and PEP Audits		Less State Share Adjustments for Recovery School District	2005-2006 Total MFP Distribution with Adjustments
	Due District (+)	Due State (-)		
(1) <i>Link</i>	(2) <i>Input</i>	(3) <i>Input</i>	(4) <i>Link</i>	(5) <i>Formula</i>
Table 3, Col.(31)	Prior Year Adjusted Budget Letter	Prior Year Adjusted Budget Letter	Table 5B, Col.(13)	Col.(1) + Col.(4)

Monthly Payments July 2005 through June 2006	2004-2005 MFP Budget Letter with Audit Adjustments Total Distribution	Change in MFP Distribution between 2004-2005 and 2005-2006	Increases in MFP Funding for 2005-2006	Decreases in MFP Funding for 2005-2006
(6) <i>Formula</i>	(7) <i>Input</i>	(8) <i>Formula</i>	(9) <i>Formula</i>	(10) <i>Formula</i>
Col.(5) ÷ 12	Prior Year Adjusted Budget Letter, Table 3, Col.(31)	Col.(1) - Col.(7)	Positive Col.(8)	Negative Col.(8)

Table 3: FY 2005-2006 MFP Level 1 Base Per Pupil and Level 2 Local Incentive

Oct. 1, 2004 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: LEADS / 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	2005 - 2006 Local Share of Level 1	Local Share Percent	2005 - 2006 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	2005 - 2006 STATE SHARE OF LEVEL 2	Percent State
(18)	(19)	(20)	(21)	(22)	(23)	(24)
Link	Formula	Formula	Formula	Formula	Formula	Formula
Table 7, Col.(38)	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 2005-2006 MFP Level 1 Base Per Pupil and Level 2 Local Incentive

Level 2 State Liability	State and Local Participation in Level 2	2005-2006 Levels 1 and 2 STATE SHARE OF COST	Per Pupil	2005-2006 LEVEL 3 STATE SHARE OF COST	Per Pupil	2005-2006 STATE SHARE OF COST (Levels 1, 2, & 3)
(25) <i>Formula</i>	(26) <i>Formula</i>	(27) <i>Formula</i>	(28) <i>Formula</i>	(29) <i>Link</i>	(30) <i>Formula</i>	(31) <i>Formula</i>
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	2005-2006 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) <i>Formula</i>	(33) <i>Formula</i>	(34) <i>Formula</i>	(35) <i>Formula</i>	(36) <i>Formula</i>	(37) <i>Formula</i>
Col.(31) - "Table 2, Col.(7)"	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	2005-2006 TOTAL STATE AND LOCAL COST of Levels 1, 2 and 3	2005-2006 STATE & LOCAL COST PER OCT 1 MEMBERSHIP	Rank
(38) <i>Formula</i>	(39) <i>Formula</i>	(40) <i>Formula</i>	(41) <i>Formula</i>	(42) <i>Formula</i>	(43) <i>Formula</i>
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 2005-2006 Certificated Pay Raise Requirement

LEVEL 1 & 2 STATE INCREASES AND ADJUSTMENTS						
2005-2006 Levels 1 and 2 STATE SHARE OF COST	2005-2006 Levels 1 and 2 STATE SHARE per Oct. 1, 2004 Membership	Rank	Adjusted 2004-2005 Budget Letter Level 1 & 2 State Share of Costs	Per Pupil	Change in MFP Distribution between 2004-2005 and 2005-2006	Increases in MFP Funding for 2005-2006
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Link	Formula	Formula	Input	Input	Formula	Formula
Table 3, Col.(27)	Col.(1) ÷ Table 3,Col.(1)	District Rank based on Col.(2)	Prior Year Adjusted Budget Letter, Table 3, Col.(27)	Prior Year Adjusted Budget Letter, Table 3, Col.(28)	Col.(1) - Col.(4)	If Col.(6) > 0 use, otherwise 0

LEVEL 1 & 2 STATE INCREASES AND ADJUSTMENTS (continued)			2005-06 PAY RAISE REQUIREMENT		
Per Pupil	Decreases in MFP Funding for 2005-2006	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 <u>Exclusive of</u> Retirement Contribution of 15.9%
(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 ÷ 1.159

Table 4: FY 2005-2006 Level 3 Unequalized Funding

<b>2001- 02 Certificated Pay Raise Continuation</b>			
<b>2001-02 Adjusted Minimum Pay Enhancement Supplement</b>	<b>Adjusted Oct 1, 2001 Membership</b>	<b>Adjusted Minimum Pay Supplement Per Pupil Amount</b>	<b>2001-02 Minimum Pay Continuation Supplement</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>
<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)

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

<b>Foreign Language Associates</b>		<b>Accountability Student Transfer</b>	
<b>Number of Foreign Associate Teachers FY 2004-2005</b>	<b>Level 3 State Funding for Foreign Associate Teachers</b>	<b>Number of Students Received from SI2 - SI6 Schools Based on 2004-05 Data</b>	<b>2005-06 Accountability Reward Amount</b>
<b>(9)</b>	<b>(10)</b>	<b>(11)</b>	<b>(12)</b>
<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)"

<b>Hold Harmless</b>				<b>TOTAL LEVEL 3</b>
<b>Hold Harmless Per Pupil Amount</b>	<b>Current Year Hold Harmless Amount</b>	<b>Amount Received in Prior Year and Not to Exceed</b>	<b>2005-2006 Lesser Amount of Current Year or Amount Not to Exceed</b>	<b>2005 - 2006 TOTAL LEVEL 3 UNEQUALIZED FUNDING</b>
<b>(13)</b>	<b>(14)</b>	<b>(15)</b>	<b>(16)</b>	<b>(17)</b>
<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)	Prior Year Budget Letter, Table 4, Col.(16)	If Col.(14) > Col.(15) use Col.(15), otherwise Col.(14)	Col.(4) + Col.(8) + Col.(10) + Col.(12) + Col.(16)

Table 5A: FY 2005-2006 Allocation for the Lab Schools

October 1, 2004 Membership	MFP State Average Per Pupil 2005-06	Total Allocation	FY2003-04 Adjustments
(1)	(2)	(3)	(4)a
<i>Input</i>	<i>Link</i>	<i>Formula</i>	<i>Input</i>
Source: SIS	State Average for Table 3, Col.(33)	Col.(1) x (Col.(2))	Prior Year Adjusted Budget Letter

FY2004-05 Adjustments	Total Adjustments FY2003-04 and FY2004-05	Total Allocation with Adjustments	Monthly Payment Amount
(4)b	(5)	(6)	(7)
<i>Input</i>	<i>Formula</i>	<i>Formula</i>	<i>Formula</i>
Prior Year Adjusted Budget Letter	Col.(4)a + Col.(4)b	Col.(3) + Col.(5)	Col.(6) ÷ 12

Table 5B-1 : FY2005-2006 MFP Allocation for the Recovery School District

State Share Allocation to RSD Schools			
Projected October 1, 2005 Membership	2005-2006 District Level 1, 2, and 3 State Share per Pupil	2005-2006 State Share RSD School Allocation based on 2005-2006 District Per Pupil Amount	2005-2006 State Share Monthly Payment
(1)	(2)	(3)	(4)
<i>Input</i>	<i>Link</i>	<i>Formula</i>	<i>Formula</i>
Source: per SIS for Capdau; from application for all others	Table 3, col. (33)	col.(2) x col.(1)	Col.(3) ÷ 12

Local Revenue Transfer to RSD Schools				Total Allocation to RSD Schools	
Projected October 1, 2005 Membership	2005-2006 Local Revenue per Pupil Transfer Amount	2005-2006 Local Revenue Transfer based on District's Local Revenue per Pupil	2005-2006 Local Revenue Monthly Transfer	2005-2006 District State Share Amount plus Local Revenue Transfer Amount	2005-2006 Total Monthly Allocation
(5)	(6)	(7)	(8)	(9)	(10)
<i>Input</i>	<i>Input</i>	<i>Formula</i>	<i>Formula</i>	<i>Formula</i>	<i>Formula</i>
Source: per SIS for Capdau; from application for all others	Recovery School District local per pupil Calculation	col.(5) x col.(6)	Col.(7) ÷ 12	col.(3) + col.(7)	col.(4) + col.(8)

Table 5B-2 : FY2005-2006 District MFP Reduction and Local Revenue Transfer for the Recovery School District

State Share MFP Reduction from Orleans Parish Schools			
October 1, 2004 Membership	2005-2006 District Level 1, 2, and 3 State Share per Pupil	2005-2006 State Share Allocation based on District Per Pupil Amount	2005-2006 State Share Monthly Payment
(11)	(12)	(13)	(14)
Input	Link	Formula	
Source : SIS	Table 3, col. (33)	col.(11) x col.(12)	Col.(13) ÷ 12

Orleans Local Revenue Transfer from MFP to RSD Schools			Total Orleans Reduction and Transfer from MFP Funds		
Projected October 1, 2005 Membership	2005-2006 Local Revenue per Pupil Transfer Amount	2005-2006 Local Revenue Transfer based on District's Local Revenue per Pupil	2005-2006 Local Revenue Monthly Transfer	2005-2006 District State Share Amount plus Local Revenue Transfer Amount	2005-2006 Total Monthly Allocation
(15)	(16)	(17)	(18)	(19)	(20)
Input	Input	Formula	Formula	Formula	Formula
Source: per SIS for Capdau; from application for all others	Recovery School District local per pupil Calculation	col.(16) x col.(15)	Col.(17) ÷ 12	col.(13) + col.(17)	col.(14) + col.(18)

Table 6: MFP Local Wealth Factor (LWF)

OCT. 1, 2004 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)		
<i>Link</i>	<i>Formula</i>	<i>Formula</i>	<i>Formula</i>	<i>Formula</i>	<i>Link</i>	<i>Formula</i>
Table 3, Col.(8)	"Table 7, Col.(3)" x "State Total of Table 7, Col.(25)" ÷ 1000	Col.(2) ÷ Col.(1)	"Table 7, Col.(34)" x "State Total of Table 7, Col.(27)"	Col.(4) ÷ Col.(1)	Table 7, Col.(37)	Col.(6) ÷ Col.(1)

LOCAL WEALTH FACTOR				2003-2004 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)
<i>Formula</i>	<i>Formula</i>	<i>Formula</i>	<i>Formula</i>	<i>Link</i>	<i>Formula</i>	<i>Formula</i>	<i>Formula</i>
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.(38)	Col.(12) ÷ Col.(1)	Col.(13) ÷ Col.(9)	Highest to Lowest Effort Index Based on Col.(14)

Table 7: FY 2003-2004 Local Property and Sales Tax Revenues

2003 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: FY2003-04 AFR kpc 62220 Col.(3)	Source: FY2003-04 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: FY2003-04 AFR kpc 62320 Col.(3)	Source: FY2003-04 AFR kpc 62320 Col.(4)	Source: FY2003-04 AFR kpc 62320 Col.(5)	Source: FY2003-04 AFR kpc 62320 Col.(6)	Source: FY2003-04 AFR kpc 62320 Col.(7)	Source: FY2003-04 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: FY2003-04 AFR kpc 62620 Col.(3)	Source: FY2003-04 AFR kpc 62620 Col.(4)	Source: FY2003-04 AFR kpc 62620 Col.(5)	Source: FY2003-04 AFR kpc 62620 Col.(6)	Source: FY2003-04 AFR kpc 62620 Col.(7)	Source: FY2003-04 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 2003-2004 Local Property and Sales Tax Revenues

SUMMARY OF SALES TAXES			TOTAL SALES TAX REVENUE
COMBINED SALES PERCENT	SALES REVENUE (NON-DEBT)	SALES REVENUE (DEBT)	
(27)	(28)	(29)	(30)
<i>Input</i>	<i>Input</i>	<i>Input</i>	<i>Formula</i>
Source: FY2003-04 AFR kpc 63320 Col.(3)	Source: FY2003-04 AFR kpc 63320 Col.(4)	Source: FY2003-04 AFR kpc 63320 Col.(5)	Col.(28) + Col.(29)

COMPUTED SALES TAX BASE					
2004 - 2005 COMPUTED SALES TAX BASE	2005 - 2006 COMPUTED SALES TAX BASE	COMPUTED SALES TAX BASE PERCENT CHANGE	COMPUTED SALES TAX BASE WITH 20% GROWTH CAP (USED IN CALCULATING THE LWF)	NON-DEBT RATE	DEBT RATE
(31)	(32)	(33)	(34)	(35)	(36)
<i>Input</i>	<i>Formula</i>	<i>Formula</i>	<i>Formula</i>	<i>Formula</i>	<i>Formula</i>
Prior Year Budget Letter, Table 7, Col.(31)	Col.(30) ÷ Col.(27)	[Col.(32) - Col.(31)] ÷ Col.(31)	If [Col.(32)-Col.(31)] ÷ Col.(31) > 20%, use Col.(31) X 1.2; otherwise use Col.(32)	Col.(28) ÷ Col.(32)	Col.(29) ÷ Col.(32)

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
(37)	(38)	(39)
<i>Input</i>	<i>Formula</i>	<i>Formula</i>
Source: FY2003-04 AFR kpc's (50% of 1210 & 1220), 8231, 8232, 8233, 8240, 14200, 14300, 14400	Col.(26) + Col.(30) + Col.(37)	Col.(38) ÷ Table 3, Col.(1)



Table 8: MFP October 1, 2004 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, 2004 LEA Total	Adjusted 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

*Section III*  
*Glossary*

### Section III: Glossary

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**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.

**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 MFP resolution 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 Tax Rates.** 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 – Student Information System.** This system collects detailed student record information.

**TIF – Tax Incremental Financing.** For purposes of the MFP, tax incremental financing is an economic development tool that political subdivisions may use to stimulate private investment and development in targeted areas. Tax incremental financing plans use state and local revenues generated by new business developments to finance their construction.

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## *Appendix A*

SENATE CONCURRENT RESOLUTION NO. 125

BY SENATOR ULLO AND REPRESENTATIVES CRANE AND HONEY

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 parish and city school systems as developed by the State Board of Elementary and Secondary Education and adopted by the board on March 7, 2005, and as subsequently revised pursuant to board action on June 16, 2005.

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 parish and city school systems; and

WHEREAS, at a special meeting of the State Board of Elementary and Secondary Education on March 7, 2005, 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 June 16, 2005; 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.

**GOAL 2 - - ADEQUACY:** The school finance system in Louisiana provides



programs and learning opportunities that are sufficient for providing a minimum educational program for every individual. The State Board of Elementary and Secondary Education and the Legislature through the adoption of the minimum foundation program formula establish a minimum program.

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

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

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

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

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

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

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

in improving student achievement; and

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

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

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

THEREFORE, BE IT RESOLVED by the Legislature of Louisiana, that the formula 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 parish and city school systems developed by the State Board of Elementary and Secondary Education and adopted by the Board on March 7, 2005, and as subsequently revised pursuant to board action on June 16, 2005 is hereby approved to read as follows:

MINIMUM FOUNDATION PROGRAM  
ELEMENTARY AND SECONDARY EDUCATION  
COST DISTRIBUTION FORMULA  
2005-06 SCHOOL YEAR

**I. BASIS OF ALLOCATION**

**A. Preliminary and Final Allocations**

1. BESE shall determine preliminary allocations of the minimum foundation program formula for parish, city and other local school systems, Recovery School District Schools, and LSU and Southern Lab schools, using latest available data, no later than March 15 each year for the upcoming fiscal year. Upon adoption by the board of such preliminary allocations for the ensuing fiscal year, the superintendent shall submit the budget requirements in accordance with R.S. 39:33 and shall submit the minimum foundation program funding requirements to the Joint Legislative Committee on the Budget and to the House and Senate Committees on Education.

2. Upon final adoption by BESE and the Legislature of the minimum foundation program formula resolution in effect for the upcoming fiscal year, BESE shall determine final allocations of the minimum foundation program formula for parish, city and other local school systems, Recovery School District schools, and LSU and Southern Lab schools using latest available data, no later than June 30 for the fiscal year beginning July 1.
- B. Mid-year Adjustments
1. If any city, parish, or other local school system'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 city, parish or other local school system as approved by BESE.
  2. If any Recovery School District school has an increase in enrollment above the number included in the final MFP allocation, for the number of students above the number used in the final MFP allocation that can be matched as included in the district of prior jurisdiction final MFP allocation, the Recovery School District school shall receive a mid-year transfer of MFP funding based upon the number of students matched above the enrollment number used in the final MFP allocation. This transfer shall be based on the final MFP allocation per pupil for the district of prior jurisdiction times the number of students matched. The MFP allocation of the district of prior jurisdiction shall receive a mid-year reduction.
  3. For increased enrollment in the Recovery School District School where the students were not counted in the prior year enrollment of the district of prior jurisdiction, the Recovery School District School shall receive a mid-year adjustment to provide additional per pupil funding based on each additional student times the final MFP allocation per pupil amount for the system of prior jurisdiction as approved by BESE.
  4. If any Recovery School District school's October 1 student count exceeds the

previous year's audited October 1 membership used in final MFP allocations, a mid-year adjustment to provide additional local per pupil funding shall be made for each additional student based on the local per pupil amount of the district of prior jurisdiction times the increased number of students. These funds are transferred monthly from the monthly MFP amount of the district with prior jurisdiction.

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

- A. Base Foundation Level 1 State and Local Costs
1. October 1 Membership (as defined by the State Board of Elementary and Secondary Education) including Recovery School District students.

**Plus**

2. Add-on Students/Units
  - a. At-Risk Students weighted at 0.17.  
At-Risk students are defined for purposes of allocating funds as those students whose family income is at or below income eligibility guidelines or other guidelines as provided by the State Board of Elementary and Secondary Education times the weighted factor of 0.17.
  - b. Vocational Education course units weighted at .05.  
The number of combined fall and spring student units enrolled in secondary vocational education courses times the weighted factor of 0.05.
  - c. Special Education/Other Exceptionalities students weighted at 1.50.  
The number of students identified as having Other Exceptionalities as reported in the October 1 membership count per LANSER times the weighted factor of 1.50.
  - d. Special Education/Gifted and Talented students weighted at .60. The number of students identified as Gifted and Talented as reported in the October 1 membership count per LANSER times the weighted factor of 0.60.



- e. Economy of Scale calculated as a curvilinear weight of .20 at 0 student October 1 membership level down to zero at 7,500 student October 1 membership level. This weight will vary depending on the size of the school system. There will be no benefit to school systems with a membership of 7,500 or greater. The formula for this weight is:
- (1) for each district with less than 7,500 students, subtract its membership from 7,500;
  - (2) divide this difference by 37,500 to get each district's economy of scale weight; then
  - (3) multiply each district's economy of scale weight times their October 1 membership count.

**Equals**

3. Total Weighted Membership and/or Units (Sum of I.A.1 and I.A.2.a. through e.)

**Times**

4. State and Local Base Per Pupil Amount of \$3,554.

In the event no provision for an annual increase has been provided and this Resolution remains in effect in the fiscal year 2006-07 or thereafter, the State Board of Elementary and Secondary Education shall annually adjust the state and local base per pupil amount with approval by 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 automatically be applied to the state and local base per pupil amount beginning in the Fiscal Year 2006-07.

**Equals**

5. Total Base Foundation Level 1 State and Local Costs (I.A.3 times I.A.4.)

**B. LOCAL SCHOOL SYSTEM WEALTH FACTOR**

1. Property Revenue Capacity is calculated by multiplying the state average

property tax rate (including debt service) for the latest available fiscal year by each school system's net assessed property value including TIF areas.

2. Sales Revenue Capacity is calculated by dividing the district's actual sales tax revenue collected (including debt service) in the latest available fiscal year by the district's sales tax rate that was applicable to create a sales tax base. If a district's Computed Sales Tax Base has increased equal to or greater than 20% over the Computed Sales Tax Base calculated in the prior year formula, then the growth in the Computed Sales Tax Base will be capped at 20% over the amount used in the prior year formula. In the event this Resolution remains in effect in FY 2006-07 or thereafter, this cap will be applied on a year-to-year basis comparing the current year sales tax base to the prior year uncapped sales tax base. Each district's base is then multiplied by the state average sales tax rate. If a local school system's sales tax goes into effect during the fiscal year, the tax rate is prorated to an annual rate applicable for the total revenue generated.
  3. Other Revenues Capacity is calculated by combining (1) State Revenue in lieu of taxes; (2) Federal Revenue in lieu of taxes; and (3) 50% of Earnings on Property.
  4. Total Revenue Capacity is the sum of adding Items 1, 2 and 3.
  5. Revenue Capacity per Pupil is calculated by dividing the Total Revenue Capacity by the current year October 1 Weighted Membership as defined by Legislative Resolution and the State Board of Elementary and Secondary Education.
  6. The Local Wealth Factor (LWF) is calculated by dividing each individual school system's Revenue Capacity per Pupil by the state average Revenue Capacity per Pupil. The resulting quotient is each school system's Local Wealth Factor.
- C. Proportion of Base Foundation Level 1 Costs Allocated to the State 65 Percent and Local School Systems 35 Percent.**
1. Local Equalization Factor

A district's Local Wealth Factor (I.B.6.) is multiplied by the district's proportion of State Weighted Membership to determine the Local Equalization Factor.

**Times**

- 2. Local Support Factor of 35%.

**Times**

- 3. State Total Base Foundation Level 1 State and Local Costs (I.A.5)

**Equals**

- 4. Local Support of Base Foundation Level 1 Costs

**And**

- 5. State Support of Base Foundation Level 1 Costs is the remainder of costs after subtracting the local share. (I.A.5. minus I.C.4).

**III. LEVEL 2 - INCENTIVE FOR LOCAL EFFORT**

**A. Level 2 Eligible Local Revenue**

- 1. Local Revenue.

Prior year revenues collected for educational purposes from total Sales Tax, total Property Tax, State and Federal Revenue in Lieu of Taxes, and 50% of Earnings on Property

**Less**

- 2. Local Support of Base Foundation Level 1 Costs (I.C.4)

**Equals**

- 3. Local Revenue. Over Local Support of Base Foundation Level 1 costs. This is the funding available for consideration in Level 2 incentive funding.

- 4. Limit on Revenue Eligible for Level 2.

The maximum local revenue eligible for incentive funding is equal to 33% of Total Base Foundation Level 1 State and Local Costs (I.A.5times .33).

- 5. Eligible Local Revenue collected for educational purposes. The Lesser of:

- a. Local Revenue Over Level 1 Local Share (II.A.3.),

or

- b. Limit on Revenue Eligible for Level 2 Incentive Funding (II.A.4)

**B. State Support of Level 2 Local Effort**

1. State Support of Level 2 equals 40 percent of eligible revenue (II.A.5) weighted by a district's Local Wealth Factor (I.B.6) using the following formula:

$$[1 - (.60 \times \text{LWF})] \times \text{Eligible Local Revenue (II.A.5)}$$

**Equals**

2. State Support of Level 2 Incentive for Local Effort

**IV. MINIMUM FOUNDATION PROGRAM LEVEL 3 LEGISLATIVE ENHANCEMENTS****A. 2001-02 CERTIFICATED PERSONNEL PAY RAISE CONTINUATION ENHANCEMENT**

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

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

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

**C. FOREIGN LANGUAGE ASSOCIATE ENHANCEMENT**

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 their October 1 membership a student who:

1. Transferred from a SI2, SI3, SI4, SI5, or SI6 school in another district; and
2. Attended the SI2, SI3, SI4, SI5, or SI6 school in the immediate preceding year before transferring; and
3. 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 first enacted in Fiscal Year 1992-93. At that time, there were school systems that were "underfunded" by the state and those that were "overfunded" by the state. In fiscal year 1999-2000, this MFP formula concept was fully implemented for the first time with 52 systems funded at the appropriate state level, eliminating the "underfunded" situation. School systems identified as "overfunded" in FY 2000-01 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.

**V. FUNDING FOR RECOVERY SCHOOL DISTRICT****A. MFP State Share Per Student**

1. The October 1 student membership and weighted student counts of schools transferred to the Recovery School District shall continue to be included in the October 1 membership and weighted student counts of the city, parish, or other local public school board from which jurisdiction of the school was transferred.
2. Once all final MFP calculations have been made, the MFP state share per October 1 student membership from all levels of the MFP formula for the city, parish, or other local public school board which counted the Recovery School District students, shall be multiplied by the number of October 1 students in each Recovery School District school and converted to a monthly amount. The monthly amount(s) shall be reduced from the city, parish, or other local public school board MFP monthly allocation and transferred to the Recovery School District school.

**B. Local Share Per Student**

1. In addition to the appropriation required in V.A.2. of this section, any school in the Recovery School District shall receive an applicable local per student allocation.
2. That amount is based on the local revenue of the city, parish, or other local public school board that had jurisdiction of the school prior to its transfer are

to be included in the calculation.

3. Local revenues from the following sources, excluding any portion which has been specifically dedicated by the legislature or by voter approval to capital outlay or debt service, or which was actually expended by the school board for facilities acquisition and construction as reported to the Department of Education:

- a. Sales and use taxes, less any tax collection fee paid by the school district.
- b. Ad valorem taxes, less any tax collection fee paid by the school district.
- c. Earnings from sixteenth section lands owned by the school district.

4. The local amount for the Recovery District school is determined by multiplying the local revenues per October 1 student membership times the number of October 1 students in the Recovery School District school.

5. Once the local amount is determined, it is adjusted to a monthly amount that is transferred from the MFP monthly allocation of the city, parish, or other local public school board from which jurisdiction of the school was transferred to the Recovery School District school.

C. Except for administrative costs, monies appropriated to the Recovery School District that are attributable to the transfer of a school from a prior school system and monies allocated or transferred from the prior system to the recovery district shall be expended solely on the operation of schools transferred from the prior system to the jurisdiction of the Recovery School District.

**VI. FUNDING FOR LOUISIANA STATE UNIVERSITY AND SOUTHERN UNIVERSITY LABORATORY SCHOOLS**

A. Any elementary or secondary school operated by Louisiana State University and Agricultural and Mechanical College or by Southern University and

Agricultural and Mechanical College shall be considered a public elementary or secondary school and, as such, shall be annually appropriated funds as determined by applying the formula contained in Subsection B of this Section.

- B. Each student in October 1 Membership, as defined by the State Board of Elementary and Secondary Education, at the schools provided for in Subsection A of this Section shall be provided for and funded from the minimum foundation program an amount per student equal to the amount allocated per student for the state share of the minimum foundation program.
- C. The funds appropriated for the schools provided for in this section shall be allocated to the institution of higher education operating such a school. Each such institution of higher education shall ensure the equitable expenditure of such funds to operate such schools.
- D. Fifty percent of increased funds provided are to be directed to certificated staff pay raises as defined in Section VI.A. Provisions specified in section VII through IX of this Resolution shall apply to these schools.

**VII. ADJUSTMENTS FOR AUDIT FINDINGS AND DATA REVISIONS**

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

**VIII. REQUIRED EXPENDITURE AMOUNTS**

**A. REQUIRED PAY RAISE FOR CERTIFICATED PERSONNEL**

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

For purposes of determining the use of these funds, certificated personnel are defined per state Department of Education Bulletin 1929 and are to include: teachers (all function codes 1000-2200, object code 112); therapists/specialists/counselors (function codes 1000-2200, object code 113);

school site-based principals, assistant principals, and other school administrators (function code 1000-2200 and 2400, object code 111); central office certificated administrators (function code 1000-2300 & 2831 (excluding 2321), object code 111); school nurses (function code 2134, object code 118); and sabbaticals (function code 1000-2200, 2134, and 2400, object code 140).

**B. 70% LOCAL GENERAL FUND REQUIRED INSTRUCTIONAL EXPENDITURE**

To provide for appropriate accountability of state funds while providing local school board flexibility in determining specific expenditures, local school boards must ensure that 70 % of the local school system general fund expenditures are in the areas of instruction. The definition of 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.

**C. EXPENDITURE REQUIREMENT FOR FOREIGN LANGUAGE ASSOCIATE PROGRAM**

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

**D. EXPENDITURE REQUIREMENT FOR EDUCATIONAL PURPOSES**

State MFP funds shall only be expended for educational purposes. Expenditures for educational purposes are those expenditures related to the operational and instructional activities of a district to include: instructional



programs, pupil support programs, instructional staff programs, school administration, general administration, business services, operations and maintenance of plant services, student transportation services, food services operations, enterprise operations, community services operations, facility acquisition and construction services and debt services as defined by Louisiana Accounting and Uniform Governmental Handbook, Bulletin 1929.

**IX. 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 June 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 does not have a BESE-approved Reconstitution Plan

shall not be considered in the MFP formula calculations. Any student attending an Academically Unacceptable school in School Improvement 6 (SI6) that does not have a BESE-approved and implemented Reconstitution Plan shall not be considered in the MFP formula calculations.

- C. Any staff assigned to a SI5 School that does not have a BESE-approved Reconstitution Plan shall not be considered in the MFP for any purpose. Any staff assigned to a (SI6) School that does not have a BESE-approved and implemented Reconstitution Plan shall not be considered in the MFP for any purposes.

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PRESIDENT OF THE SENATE

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

## *Appendix B*




**STATE OF LOUISIANA**  
**DEPARTMENT OF EDUCATION**  
**POST OFFICE BOX 94064, BATON ROUGE, LOUISIANA 70804-9064**  
Toll Free #: 1-877-453-2721  
<http://www.louisianaschools.net>

DATE: June 24, 2005

CIRCULAR: 1088

TO: Parish/City School Superintendents  
Deans, Colleges of Education of Louisiana State University  
and Southern University  
Type 5 Charter School Board Presidents

FROM: Cecil J. Picard   
State Superintendent of Education

SUBJECT: 2005-2006 State Public School Fund – Minimum Foundation  
Program (MFP) Equalization Distribution

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The General Appropriations Bill of the 2005 Regular Session of the Louisiana Legislature provides funding for the Minimum Foundation Program (MFP) Formula contained in Senate Concurrent Resolution (SCR) 125 of the 2005 Regular Session of the Louisiana Legislature. The total MFP funding appropriated in House Bill 1 is \$2,672,369,439.

The final implementation cost for the MFP formula per SCR 125, exclusive of mid-year allocations for student growth, is \$2,666,478,791. An appropriated balance of \$5,890,648 is available for mid-year allocations for student growth as per SCR 125.

The following tables are included:

- Table 1: **State -Level Comparison**  
MFP 2004-2005 Budget Letter variables compared to MFP 2005-2006 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 2005-2006 MFP Level 1 Base Per Pupil and Level 2 Local Incentive**  
Calculation of the 2005-2006 MFP Level 1 and 2 for the 68 Louisiana school systems.
- Table 3A: **FY 2005-2006 Certificated Pay Raise Requirement**  
Calculation of the 2005-2006 certificated pay raise requirement.
- Table 4: **FY 2005-2006 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.
- Table 5A: **FY 2005-2006 Allocation for the Lab Schools**  
Total MFP distribution less audit adjustments and revised monthly MFP distributions for LSU and SU Lab Schools.



- Table 5B-1: FY 2005-2006 MFP Allocation for the Recovery School District**  
Calculation of the State Share Allocation to the RSD Schools and the Local Revenue Transfer to the RSD Schools.
- Table 5B-2: FY 2005-2006 District MFP Reduction and Local Revenue Transfer for the Recovery School District**  
Calculation of the District State Share Reduction and the District Local Revenue Transfer Reduction for the Recovery School District.
- Table 6: MFP Local Wealth Factor (LWF)** Calculation of the Local Wealth Factor (LWF) for the 68 Louisiana school systems.
- Table 7: 2003-2004 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, 2004 Student Membership**  
October 1, 2004 student membership by grade level and the October 1, 2003 adjusted total membership for the 68 Louisiana school systems.

SCR 125 changes to the previous year MFP formula are as follows:

- A. The per pupil amount increases from \$3,459 to \$3,554.**
- B. Provides for Recovery School District funding in the MFP Formula, Table 5B.**  
Recovery School District students will be included in the MFP calculations of the school system with prior jurisdiction. Once all MFP calculations are complete, the October 1 per pupil MFP state share amount from all levels of the MFP times the number of students in the Recovery School District will be transferred to the Recovery School District on a monthly basis. In considering mid-year adjustments, if the Recovery School District has an increase in students from the district with prior jurisdiction, additional funds will be transferred from the district with prior jurisdiction to the Recovery School District as part of the mid-year adjustment.
- C. Addition of TIF (Tax Incremental Financing) Language**  
The impact of this language is to include the portion of the sales tax base and net assessed property dedicated to a TIF in the calculation of the local wealth factor, but exclude the revenue generated from those areas in calculating the state support in Level 2 Incentives for Local Effort.
- D. Defines educational purposes and limits MFP state funds to expenditures for educational purposes.**
- E. Provides a 20% cap on increases in the sales tax base for purposes of calculating the local wealth factor.**
- F. Adjusts the submission date of the MPF Accountability Report from April 1 to June 1.**
- G. Addition of Language Regarding School Improvement 6 (SI6) Schools**  
Prohibits MFP funding for students attending and staff assigned to an Academically Unacceptable School in School Improvement 6 (SI6) that does not have a BESE-approved and implemented reconstitution plan.

SCR 125 continues the following provisions:

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

SCR 125 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 13**. Employer retirement contributions have been accounted for by dividing each district's 50% distribution by 1.159%. The result of this calculation is the number reflected in Table 3A, Column 13.

**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 2005-2006. This is a **permanent** pay raise.

**I. 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, 2004 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.

**J. Accountability for School Performance**

SCR 125 provides for a report to be submitted to the Legislature for each school with a school performance score below 80 and annual growth of less two points in the School Performance Score. The report will be submitted to the Legislature on or before June 1, 2005. Copies will be provided each district and will be placed on the Department's website

**K. Use of Latest Available Data**

For purposes of the MFP calculations required by SCR 125, latest available data is identified as follows:

- A. October 1 Membership is per BESE definition and based on the Fall 2004 Student Information System data, including any school transferred to the Recovery School District.
- B. Weighted membership data is as follows:
  - i. Exceptionalities – LANSER Fall 2004, including any school transferred to the Recovery School District.
  - ii. Gifted and Talented – LANSER Fall 2004, including any school transferred to the Recovery School District.
  - iii. Vocational Education – LEADS/Annual School Report Fall 2004 including any school transferred to the Recovery School District.

- iv. At-Risk – Student Information System Fall 2004, including any school transferred to the Recovery School District.
- v. Economy of Scale -- Student Information System Fall 2004, including any school transferred to the Recovery School District.
- C. Local School System Revenues and Tax Rates – Annual Financial Report data for Fiscal Year 2003-2004.
- D. Net Assessed Property Values – Louisiana Tax Commission December 2003 data.
- E. Foreign Language Associate Teacher – Data from the 2003-2004 school year.
- F. Accountability Student Transfer - Student Information System Fall 2004, including 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](http://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
  - Type 5 Charter School Business Managers
  - 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. Wade Smith, Director, LSU Lab School
  - Bob Kuhn, Associate Vice Chancellor, LSU
  - Sheila Lewis, Director, SU Lab School
  - Curtis Lee, Director of Foundations, SU
  - 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
  - Gordon Monk, Legislative Fiscal Officer
  - Cliff Friedman, LSBA

## *Appendix C*

# Audit Adjustments

## FY2002/03 Post Audit Adjustment, FY2003/04 Adjustment FY2004/05 Adjustment

	School System	FY02/03 Net Assessed Adjustment due to Pointe Coupee	FY03/04 Difference	FY04/05 Difference	Total Difference	Due District	Due State
1	Acadia		\$119,755	\$113,305	\$233,060	\$233,060	\$0
2	Allen		\$30,563	\$29,218	\$59,781	\$59,781	\$0
3	Ascension		\$187,403	\$192,359	\$379,762	\$379,762	\$0
4	Assumption		(\$37,925)	(\$42,028)	(\$79,953)	\$0	(\$79,953)
5	Avoyelles		(\$10,839)	(\$15,600)	(\$26,439)	\$0	(\$26,439)
6	Beauregard		(\$47,473)	(\$54,165)	(\$101,638)	\$0	(\$101,638)
7	Bienville		(\$26,361)	(\$30,097)	(\$56,458)	\$0	(\$56,458)
8	Bossier		\$157,526	\$141,418	\$298,944	\$298,944	\$0
9	Caddo		(\$1,545,702)	(\$1,465,119)	(\$3,010,821)	\$0	(\$3,010,821)
10	Calcasieu		(\$22,723)	(\$65,476)	(\$88,199)	\$0	(\$88,199)
11	Caldwell		(\$2,314)	(\$3,590)	(\$5,904)	\$0	(\$5,904)
12	Cameron		\$18,224	\$15,999	\$34,223	\$34,223	\$0
13	Catahoula		\$10,960	\$10,073	\$21,033	\$21,033	\$0
14	Claiborne		(\$49,555)	(\$53,236)	(\$102,791)	\$0	(\$102,791)
15	Concordia		\$27,194	\$24,382	\$51,576	\$51,576	\$0
16	DeSoto		(\$15,148)	\$309,407	\$294,259	\$294,259	\$0
17	East Baton Rouge		(\$849,802)	(\$942,153)	(\$1,791,955)	\$0	(\$1,791,955)
18	East Carroll		\$14,159	\$12,246	\$26,405	\$26,405	\$0
19	East Feliciana		(\$40,600)	(\$45,315)	(\$85,915)	\$0	(\$85,915)
20	Evangeline		\$35,878	\$32,612	\$68,490	\$68,490	\$0
21	Franklin		(\$12,983)	(\$15,755)	(\$28,738)	\$0	(\$28,738)
22	Grant		(\$13,438)	(\$15,285)	(\$28,723)	\$0	(\$28,723)
23	Iberia		\$23,903	\$11,620	\$35,523	\$35,523	\$0
24	Iberville		\$25,091	\$19,910	\$45,001	\$45,001	\$0
25	Jackson		(\$338)	(\$2,490)	(\$2,828)	\$0	(\$2,828)
26	Jefferson		(\$2,238,717)	(\$2,335,485)	(\$4,574,202)	\$0	(\$4,574,202)
27	Jefferson Davis		\$9,628	\$4,606	\$14,234	\$14,234	\$0
28	Lafayette		\$367,190	\$330,657	\$697,847	\$697,847	\$0
29	Lafourche		\$535,676	\$530,727	\$1,066,403	\$1,066,403	\$0
30	LaSalle		\$235,339	\$233,816	\$469,155	\$469,155	\$0
31	Lincoln		\$6,032	(\$1,771)	\$4,261	\$4,261	\$0
32	Livingston		(\$92,186)	(\$105,026)	(\$197,212)	\$0	(\$197,212)
33	Madison		(\$124,451)	(\$128,696)	(\$253,147)	\$0	(\$253,147)
34	Morehouse		(\$206,785)	(\$214,086)	(\$420,871)	\$0	(\$420,871)
35	Natchitoches		\$21,006	\$15,660	\$36,666	\$36,666	\$0
36	Orleans		(\$2,541,384)	(\$2,234,594)	(\$4,775,978)	\$0	(\$4,775,978)
37	Ouachita		(\$627,170)	(\$502,970)	(\$1,130,140)	\$0	(\$1,130,140)
38	Plaquemines		\$22,658	\$15,617	\$38,275	\$38,275	\$0
39	Pointe Coupee	\$1,730,829	(\$51,694)	(\$57,138)	\$1,621,997	\$1,621,997	\$0
40	Rapides		\$35,138	\$12,794	\$47,932	\$47,932	\$0
41	Red River		\$15,457	\$14,608	\$30,065	\$30,065	\$0
42	Richland		\$13,752	\$11,551	\$25,303	\$25,303	\$0
43	Sabine		\$14,108	\$11,178	\$25,286	\$25,286	\$0
44	St. Bernard		(\$8,837)	(\$20,241)	(\$29,078)	\$0	(\$29,078)
45	St. Charles		\$69,534	\$60,880	\$130,414	\$130,414	\$0
46	St. Helena		(\$51,422)	(\$53,646)	(\$105,068)	\$0	(\$105,068)
47	St. James		(\$35,483)	(\$42,812)	(\$78,295)	\$0	(\$78,295)
48	St. John the Baptist		\$3,644	(\$4,281)	(\$637)	\$0	(\$637)
49	St. Landry		\$258,349	\$256,945	\$515,294	\$515,294	\$0
50	St. Martin		\$48,926	\$44,304	\$93,230	\$93,230	\$0
51	St. Mary		\$349,751	\$345,891	\$695,642	\$695,642	\$0
52	St. Tammany		(\$1,014,663)	(\$1,071,173)	(\$2,085,836)	\$0	(\$2,085,836)
53	Tangipahoa		(\$104,344)	(\$119,935)	(\$224,279)	\$0	(\$224,279)
54	Tensas		\$125,473	\$127,302	\$252,775	\$252,775	\$0
55	Terrebonne		\$453,530	\$444,358	\$897,888	\$897,888	\$0
56	Union		\$17,654	\$9,313	\$26,967	\$26,967	\$0
57	Vermilion		\$44,766	\$37,208	\$81,974	\$81,974	\$0
58	Vernon		(\$139,695)	(\$148,375)	(\$288,070)	\$0	(\$288,070)
59	Washington		\$13,624	\$10,841	\$24,465	\$24,465	\$0
60	Webster		\$9,564	\$3,571	\$13,135	\$13,135	\$0
61	West Baton Rouge		(\$187,936)	(\$195,808)	(\$383,744)	\$0	(\$383,744)
62	West Carroll		\$13,510	\$12,483	\$25,993	\$25,993	\$0
63	West Feliciana		\$31,865	\$29,129	\$60,994	\$60,994	\$0
64	Winn		\$31,505	\$29,748	\$61,253	\$61,253	\$0
65	City of Monroe		(\$294,990)	(\$314,938)	(\$609,928)	\$0	(\$609,928)
66	City of Bogalusa		(\$37,226)	(\$40,767)	(\$77,993)	\$0	(\$77,993)
67	Zachary Community		(\$45,585)	(\$50,005)	(\$95,590)	\$0	(\$95,590)
68	City of Baker		(\$585,187)	(\$410,300)	(\$995,487)	\$0	(\$995,487)
	<b>STATE TOTALS</b>	<b>\$1,730,829</b>	<b>(\$7,664,621)</b>	<b>(\$7,296,620)</b>	<b>(\$13,230,412)</b>	<b>\$8,505,505</b>	<b>(\$21,735,917)</b>

# FY 2005-06 Budget Letter

## TABLE 1: STATE LEVEL COMPARISON

MFP Formula Items	FY 2004-2005 Budget Letter Circular #1077	FY 2005-2006 Budget Letter Circular #1088	Comparison of FY 2005-06 Budget Letter to FY 2004-05 Budget Letter	% Change
A. Level 1 Base Per Pupil Amount	\$3,459	\$3,554	\$95	2.75%
B. Total Weighted Membership	968,101	966,516	(1,585)	-0.16%
1. October 1 Membership	705,315	701,767	(3,548)	-0.50%
2. At-Risk Weight Factor (17%)	73,054	73,500	446	0.61%
3. Vocational Weight Factor (5%)	8,699	9,974	1,275	14.66%
4. Exceptionalities Weight Factor (150%)	152,521	152,881	360	0.24%
5. Gifted/Talented Weight Factor (60%)	15,526	15,459	(67)	-0.43%
6. Economy-of-Scale Weight Factor (Max 20% at zero Membership <7,500)	12,986	12,935	(51)	-0.39%
C. Total Level 1 State and Local Costs (A X B)	\$3,348,661,359	\$3,434,997,864	\$86,336,505	2.58%
1. State Share of Cost (C X 65%)	<b>\$2,176,631,569</b>	<b>\$2,232,750,030</b>	<b>\$56,118,461</b>	<b>2.58%</b>
2. Local Share of Cost (C X 35%)	\$1,172,029,790	\$1,202,247,834	\$30,218,044	2.58%
D. Total Local Revenues in MFP	\$1,936,025,074	\$2,036,534,955	\$100,509,881	5.19%
1. Total Net Assessed Property	\$18,570,081,756	\$19,493,573,895	\$923,492,139	4.97%
2. Total Est. Sales Tax Base	\$59,057,135,637	\$60,722,738,160	\$1,665,602,523	2.82%
3. Average Equivalent Millage Rate	41.73	42.91	1.17	2.81%
4. Average Equivalent Sales Tax Rate	1.90%	1.91%	0.01%	0.56%
5. Property Tax Revenue	\$774,995,320	\$836,407,286	\$61,411,966	7.92%
6. Sales Tax Revenue	\$1,123,091,792	\$1,163,909,891	\$40,818,099	3.63%
7. Other Revenues Considered	\$37,937,962	\$36,217,778	(\$1,720,184)	-4.53%
E. Level 2 Eligible Local Revenue	\$710,034,665	\$769,120,127	\$59,085,462	8.32%
1. Level 2 State Support (E X 40%)	<b>\$255,326,949</b>	<b>\$271,614,768</b>	<b>\$16,287,819</b>	<b>6.38%</b>
2. Level 2 State Liability	\$193,369,860	\$188,573,683	(\$4,796,177)	-2.48%
F. Level 1 and 2 State Share (C1+E1)	<b>\$2,431,958,518</b>	<b>\$2,504,364,798</b>	<b>\$72,406,280</b>	<b>2.98%</b>
G. Level 3 Legislative Enhancements	\$170,066,516	\$169,012,865	(\$1,053,651)	-0.62%
1. Certificated Staff Pay Raise (FY 02)	\$64,170,012	\$63,572,646	(\$597,366)	-0.93%
2. Support Worker Pay Raise (FY 03)	\$19,252,468	\$19,512,717	\$260,249	1.35%
3. Foreign Language Associates	\$5,560,000	\$4,960,000	(\$600,000)	-10.79%
4. Accountability Student Transfers	\$0	\$0	\$0	0.00%
5. Hold Harmless	\$81,084,036	\$80,967,502	(\$116,534)	-0.14%
H. Total State Share Implementation of Total State Formula Allocation Per Pupil based on October 1 Membership	<b>\$2,602,025,034</b> <b>\$3,689</b>	<b>\$2,673,377,663</b> <b>\$3,809</b>	<b>\$71,352,629</b> <b>\$120</b>	<b>2.74%</b> <b>3.25%</b>
I. Other School Funding				
R.S. 17:350.21 Lab School Funding	<b>\$4,961,705</b>	<b>\$5,336,409</b>	<b>\$374,704</b>	<b>7.55%</b>
1. LSU Lab. School	\$3,331,167	\$3,622,359	\$291,192	8.74%
2. Southern Univ. Lab. School	\$1,630,538	\$1,714,050	\$83,512	5.12%
J. Recovery School District Funding		<b>\$5,451,120</b>	<b>\$5,451,120</b>	<b>#DIV/0!</b>
1. Orleans	\$0	\$5,451,120	\$5,451,120	<b>#DIV/0!</b>
K. Total MFP Allocation (H+I)	<b>\$2,606,986,739</b>	<b>\$2,684,165,192</b>	<b>\$77,178,453</b>	<b>2.96%</b>
L. Total Adjustments	<b>\$17,574,364</b>	<b>(\$17,686,401)</b>	<b>(\$35,260,765)</b>	<b>-200.64%</b>
1. Plus/(Minus) Prior Year Adjustments	\$0	(\$13,248,891)	(\$13,248,891)	<b>#DIV/0!</b>
2. Mid-Year - Student Growth	\$13,650,230		(\$13,650,230)	-100.00%
3. Mid Year - Local Revenue Support	\$3,924,134	\$0	(\$3,924,134)	-100.00%
4. RSD Transfers		(\$4,437,510)	(\$4,437,510)	<b>#DIV/0!</b>
M. Total MFP Distribution (J+K)	\$2,624,561,103	\$2,666,478,791	\$41,917,688	1.60%
1. MFP Distribution Annual Increase	\$71,847,578	\$41,917,688	(\$29,929,890)	-41.66%
N. Total State MFP Appropriation	<b>\$2,624,561,103</b>	<b>\$2,672,369,439</b>	<b>\$47,808,336</b>	<b>1.82%</b>
O. Budget Amendment to Increase/(Decrease) MFP Appropriation (M-L)	<b>\$0</b>	<b>(\$5,890,648)</b>	<b>(\$5,890,648)</b>	<b>0.00%</b>

**TABLE 2: FY 2005-2006 Budget Letter  
Distribution and Adjustments**

School System	2005-2006 MFP State Share of Levels 1, 2, and 3	Adjustments Due to Student, CAFR/AFR and PEP Audits		Less State Share Adjustments for Recovery School District	2005-2006 Total MFP Distribution with Adjustments
		Due District (+)	Due State (-)		
	(1)	(2)	(3)	(4)	(5)
Acadia	\$38,565,462	\$233,060	\$0		\$38,798,522
Allen	\$20,680,623	\$59,781	\$0		\$20,740,404
Ascension	\$58,174,545	\$379,762	\$0		\$58,554,307
Assumption	\$20,148,238	\$0	(\$79,953)		\$20,068,285
Avoyelles	\$27,088,090	\$0	(\$26,439)		\$27,061,651
Beauregard	\$25,871,946	\$0	(\$101,638)		\$25,770,308
Bienville	\$9,170,030	\$0	(\$56,458)		\$9,113,572
Bossier	\$66,499,904	\$298,944	\$0		\$66,798,848
Caddo	\$174,706,136	\$0	(\$3,010,821)		\$171,695,315
Calcasieu	\$108,578,319	\$0	(\$88,199)		\$108,490,120
Caldwell	\$8,816,120	\$0	(\$5,904)		\$8,810,216
Cameron	\$7,221,193	\$34,223	\$0		\$7,255,416
Catahoula	\$8,191,075	\$21,033	\$0		\$8,212,108
Claiborne	\$13,636,525	\$0	(\$102,791)		\$13,533,734
Concordia	\$16,396,267	\$51,576	\$0		\$16,447,843
DeSoto	\$20,161,083	\$294,259	\$0		\$20,455,342
East Baton Rouge	\$133,604,553	\$0	(\$1,791,955)		\$131,812,598
East Carroll	\$7,878,952	\$26,405	\$0		\$7,905,357
East Feliciana	\$10,657,301	\$0	(\$85,915)		\$10,571,386
Evangeline	\$27,912,116	\$68,490	\$0		\$27,980,606
Franklin	\$15,254,753	\$0	(\$28,738)		\$15,226,015
Grant	\$17,791,290	\$0	(\$28,723)		\$17,762,567
Iberia	\$58,577,706	\$35,523	\$0		\$58,613,229
Iberville	\$11,617,990	\$45,001	\$0		\$11,662,991
Jackson	\$9,589,599	\$0	(\$2,828)		\$9,586,771
Jefferson	\$141,660,777	\$0	(\$4,574,202)		\$137,086,575
Jefferson Davis	\$27,765,818	\$14,234	\$0		\$27,780,052
Lafayette	\$87,709,624	\$697,847	\$0		\$88,407,471
Lafourche	\$58,175,272	\$1,066,403	\$0		\$59,241,675
LaSalle	\$11,726,653	\$469,155	\$0		\$12,195,808
Lincoln	\$23,921,929	\$4,261	\$0		\$23,926,190
Livingston	\$95,551,184	\$0	(\$197,212)		\$95,353,972
Madison	\$9,847,435	\$0	(\$253,147)		\$9,594,288
Morehouse	\$22,536,482	\$0	(\$420,871)		\$22,115,611
Natchitoches	\$26,858,183	\$36,666	\$0		\$26,894,849
Orleans	\$213,311,547	\$0	(\$4,775,978)	(\$4,437,510)	\$204,098,059
Ouachita	\$81,703,933	\$0	(\$1,130,140)		\$80,573,793
Plaquemines	\$11,101,153	\$38,275	\$0		\$11,139,428
Pointe Coupee	\$9,443,793	\$1,621,997	\$0		\$11,065,790
Rapides	\$88,555,781	\$47,932	\$0		\$88,603,713
Red River	\$8,707,510	\$30,065	\$0		\$8,737,575
Richland	\$16,357,669	\$25,303	\$0		\$16,382,972
Sabine	\$18,964,963	\$25,286	\$0		\$18,990,249
St. Bernard	\$29,497,822	\$0	(\$29,078)		\$29,468,744
St. Charles	\$25,136,077	\$130,414	\$0		\$25,266,491
St. Helena	\$6,571,336	\$0	(\$105,068)		\$6,466,268
St. James	\$13,315,666	\$0	(\$78,295)		\$13,237,371
St. John the Baptist	\$28,460,965	\$0	(\$637)		\$28,460,328
St. Landry	\$63,541,161	\$515,294	\$0		\$64,056,455
St. Martin	\$36,415,281	\$93,230	\$0		\$36,508,511
St. Mary	\$38,410,738	\$695,642	\$0		\$39,106,380
St. Tammany	\$152,478,458	\$0	(\$2,085,836)		\$150,392,622
Tangipahoa	\$76,103,595	\$0	(\$224,279)		\$75,879,316
Tensas	\$3,943,206	\$252,775	\$0		\$4,195,981
Terrebonne	\$72,808,032	\$897,888	\$0		\$73,705,920
Union	\$13,011,895	\$26,967	\$0		\$13,038,862
Vermilion	\$32,707,437	\$81,974	\$0		\$32,789,411
Vernon	\$45,026,582	\$0	(\$288,070)		\$44,738,512
Washington	\$24,650,058	\$24,465	\$0		\$24,674,523
Webster	\$30,706,654	\$13,135	\$0		\$30,719,789
West Baton Rouge	\$10,059,749	\$0	(\$383,744)		\$9,676,005
West Carroll	\$10,447,930	\$25,993	\$0		\$10,473,923
West Feliciana	\$9,528,389	\$60,994	\$0		\$9,589,383
Winn	\$12,676,703	\$61,253	\$0		\$12,737,956
City of Monroe	\$30,365,165	\$0	(\$609,928)		\$29,755,237
City of Bogalusa	\$13,911,487	\$0	(\$77,993)		\$13,833,494
Zachary Community	\$12,403,274	\$0	(\$95,590)		\$12,307,684
City of Baker	\$10,510,481	\$0	(\$995,487)		\$9,514,994
<b>STATE TOTALS</b>	<b>\$2,673,377,663</b>	<b>\$8,505,505</b>	<b>(\$21,735,917)</b>	<b>(\$4,437,510)</b>	<b>\$2,655,709,741</b>



**TABLE 2: FY 2005-2006 Budget Letter  
Distribution and Adjustments**

School System	Monthly Payments July 2005 through June 2006	2004-2005 MFP Budget Letter with Audit Adjustments Total Distribution	Change in MFP Distribution between 2004-05 and 2005-06	Increases in MFP Funding for 2005-2006	Decreases in MFP Funding for 2005-2006
	(6)	(7)	(8)	(9)	(10)
Acadia	\$3,233,210	\$37,294,895	\$1,270,567	\$1,270,567	\$0
Allen	\$1,728,367	\$19,061,117	\$1,619,506	\$1,619,506	\$0
Ascension	\$4,879,526	\$53,289,245	\$4,885,300	\$4,885,300	\$0
Assumption	\$1,672,357	\$20,328,098	(\$179,860)	\$0	(\$179,860)
Avoyelles	\$2,255,138	\$26,244,888	\$843,202	\$843,202	\$0
Beauregard	\$2,147,526	\$24,952,568	\$919,378	\$919,378	\$0
Bienville	\$759,464	\$9,195,413	(\$25,383)	\$0	(\$25,383)
Bossier	\$5,566,571	\$65,593,685	\$906,219	\$906,219	\$0
Caddo	\$14,307,943	\$171,556,650	\$3,149,486	\$3,149,486	\$0
Calcasieu	\$9,040,843	\$104,485,663	\$4,092,656	\$4,092,656	\$0
Caldwell	\$734,185	\$8,491,282	\$324,838	\$324,838	\$0
Cameron	\$604,618	\$7,158,947	\$62,246	\$62,246	\$0
Catahoula	\$684,342	\$8,251,090	(\$60,015)	\$0	(\$60,015)
Claiborne	\$1,127,811	\$13,406,157	\$230,368	\$230,368	\$0
Concordia	\$1,370,654	\$15,745,902	\$650,365	\$650,365	\$0
DeSoto	\$1,704,612	\$19,613,977	\$547,106	\$547,106	\$0
East Baton Rouge	\$10,984,383	\$121,223,613	\$12,380,940	\$12,380,940	\$0
East Carroll	\$658,780	\$8,106,487	(\$227,535)	\$0	(\$227,535)
East Feliciana	\$880,949	\$10,514,520	\$142,781	\$142,781	\$0
Evangeline	\$2,331,717	\$27,833,175	\$78,941	\$78,941	\$0
Franklin	\$1,268,835	\$15,683,471	(\$428,718)	\$0	(\$428,718)
Grant	\$1,480,214	\$17,511,628	\$279,662	\$279,662	\$0
Iberia	\$4,884,436	\$57,840,341	\$737,365	\$737,365	\$0
Iberville	\$971,916	\$10,089,905	\$1,528,085	\$1,528,085	\$0
Jackson	\$798,898	\$10,392,684	(\$803,085)	\$0	(\$803,085)
Jefferson	\$11,423,881	\$139,572,284	\$2,088,493	\$2,088,493	\$0
Jefferson Davis	\$2,315,004	\$26,665,478	\$1,100,340	\$1,100,340	\$0
Lafayette	\$7,367,289	\$83,337,722	\$4,371,902	\$4,371,902	\$0
Lafourche	\$4,936,806	\$57,944,389	\$230,883	\$230,883	\$0
LaSalle	\$1,016,317	\$11,719,096	\$7,557	\$7,557	\$0
Lincoln	\$1,993,849	\$24,230,846	(\$308,917)	\$0	(\$308,917)
Livingston	\$7,946,164	\$88,869,400	\$6,681,784	\$6,681,784	\$0
Madison	\$799,524	\$9,682,095	\$165,340	\$165,340	\$0
Morehouse	\$1,842,968	\$20,752,430	\$1,784,052	\$1,784,052	\$0
Natchitoches	\$2,241,237	\$25,808,857	\$1,049,326	\$1,049,326	\$0
Orleans	\$17,008,172	\$216,377,455	(\$3,065,908)	\$0	(\$3,065,908)
Ouachita	\$6,714,483	\$78,591,341	\$3,112,592	\$3,112,592	\$0
Plaquemines	\$928,286	\$11,560,075	(\$458,922)	\$0	(\$458,922)
Pointe Coupee	\$922,149	\$10,066,139	(\$622,346)	\$0	(\$622,346)
Rapides	\$7,383,643	\$86,970,233	\$1,585,548	\$1,585,548	\$0
Red River	\$728,131	\$8,636,955	\$70,555	\$70,555	\$0
Richland	\$1,365,248	\$15,779,236	\$578,433	\$578,433	\$0
Sabine	\$1,582,521	\$18,184,806	\$780,157	\$780,157	\$0
St. Bernard	\$2,455,729	\$29,673,262	(\$175,440)	\$0	(\$175,440)
St. Charles	\$2,105,541	\$26,000,355	(\$864,278)	\$0	(\$864,278)
St. Helena	\$538,856	\$6,583,596	(\$12,260)	\$0	(\$12,260)
St. James	\$1,103,114	\$12,110,488	\$1,205,178	\$1,205,178	\$0
St. John the Baptist	\$2,371,694	\$27,233,401	\$1,227,564	\$1,227,564	\$0
St. Landry	\$5,338,038	\$62,647,635	\$893,526	\$893,526	\$0
St. Martin	\$3,042,376	\$36,015,757	\$399,524	\$399,524	\$0
St. Mary	\$3,258,865	\$37,080,294	\$1,330,444	\$1,330,444	\$0
St. Tammany	\$12,532,719	\$144,863,160	\$7,615,298	\$7,615,298	\$0
Tangipahoa	\$6,323,276	\$73,352,465	\$2,751,130	\$2,751,130	\$0
Tensas	\$349,665	\$4,149,263	(\$206,057)	\$0	(\$206,057)
Terrebonne	\$6,142,160	\$71,176,992	\$1,631,040	\$1,631,040	\$0
Union	\$1,086,572	\$12,452,521	\$559,374	\$559,374	\$0
Vermilion	\$2,732,451	\$31,034,172	\$1,673,265	\$1,673,265	\$0
Vernon	\$3,728,209	\$42,903,995	\$2,122,587	\$2,122,587	\$0
Washington	\$2,056,210	\$22,796,864	\$1,853,194	\$1,853,194	\$0
Webster	\$2,559,982	\$29,899,158	\$807,496	\$807,496	\$0
West Baton Rouge	\$806,334	\$9,765,477	\$294,272	\$294,272	\$0
West Carroll	\$872,827	\$10,150,273	\$297,657	\$297,657	\$0
West Feliciana	\$799,115	\$8,988,042	\$540,347	\$540,347	\$0
Winn	\$1,061,496	\$12,405,345	\$271,358	\$271,358	\$0
City of Monroe	\$2,479,603	\$29,415,744	\$949,421	\$949,421	\$0
City of Bogalusa	\$1,152,791	\$13,325,846	\$585,641	\$585,641	\$0
Zachary Community	\$1,025,640	\$12,169,651	\$233,623	\$233,623	\$0
City of Baker	\$792,916	\$9,920,420	\$590,061	\$590,061	\$0
<b>STATE TOTALS</b>	<b>\$221,309,146</b>	<b>\$2,594,728,414</b>	<b>\$78,649,249</b>	<b>\$86,087,973</b>	<b>(\$7,438,724)</b>



**TABLE 3: FY 2005-2006 Budget Letter**  
**LEVEL 1 BASE PER PUPIL AND LEVEL 2 LOCAL INCENTIVE**

School System	Oct. 1, 2004 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 Exceptionalities	Weighted Add-On Students Gifted/ Talented
	(1)	(2)	(3)	(4)	(5)
ACADIA	9,307	1,052	162	2,643	47
ALLEN	4,121	423	72	797	46
ASCENSION	16,033	1,172	184	3,749	191
ASSUMPTION	4,134	427	56	968	53
AVOYELLES	6,350	852	154	1,205	13
BEAUREGARD	6,113	477	114	1,265	73
BIENVILLE	2,346	288	49	474	6
BOSSIER	18,792	1,318	284	3,410	302
CADDO	42,643	4,217	471	8,561	1,090
CALCASIEU	31,622	2,727	388	7,508	580
CALDWELL	1,777	178	38	395	14
CAMERON	1,825	142	40	510	57
CATAHOULA	1,724	197	23	293	23
CLAIBORNE	2,668	324	40	749	89
CONCORDIA	3,727	469	65	605	22
DESOTO	4,773	536	103	1,118	41
EAST BATON ROUGE	45,266	5,421	726	9,114	817
EAST CARROLL	1,546	245	33	347	0
EAST FELICIANA	2,244	324	32	554	2
EVANGELINE	5,918	755	104	1,608	26
FRANKLIN	3,418	441	62	725	45
GRANT	3,617	376	45	840	38
IBERIA	13,835	1,532	165	3,635	254
IBERVILLE	4,175	584	72	929	41
JACKSON	2,277	228	49	386	41
JEFFERSON	49,741	5,957	527	10,947	1,532
JEFFERSON DAVIS	5,723	535	115	1,598	66
LAFAYETTE	29,125	2,570	623	5,418	770
LAFOURCHE	14,679	1,429	303	3,204	124
LASALLE	2,512	247	70	341	25
LINCOLN	6,549	617	122	1,281	122
LIVINGSTON	21,443	1,618	349	3,987	273
MADISON	2,192	312	30	437	7
MOREHOUSE	5,040	653	72	1,196	22
NATCHITOCES	6,554	776	90	1,352	155
ORLEANS	62,916	8,192	481	10,734	2,716
OUACHITA	18,098	1,483	183	3,717	605
PLAQUEMINES	4,801	534	50	966	80
POINTE COUPEE	2,971	395	63	972	6
RAPIDES	22,253	2,432	246	5,066	220
RED RIVER	1,521	214	26	327	2
RICHLAND	3,442	429	40	746	47
SABINE	4,022	442	97	1,058	49
ST. BERNARD	8,433	819	50	1,883	200
ST. CHARLES	9,509	756	95	1,749	433
ST. HELENA	1,310	193	18	393	3
ST. JAMES	3,717	447	44	848	53
ST. JOHN THE BAPTIST	6,356	883	53	1,883	80
ST. LANDRY	15,075	1,938	260	3,545	154
ST. MARTIN	8,193	962	202	1,907	48
ST. MARY	9,894	1,116	201	2,475	143
ST. TAMMANY	35,595	2,131	430	9,302	1,766
TANGIPAHOA	18,309	2,128	267	4,001	176
TENSAS	844	129	13	270	14
TERREBONNE	19,152	1,950	351	4,734	500
UNION	3,324	376	69	720	10
VERMILION	8,696	834	166	2,166	50
VERNON	9,695	774	125	2,147	195
WASHINGTON	4,557	647	82	1,269	88
WEBSTER	7,425	687	130	1,650	67
WEST BATON ROUGE	3,363	378	51	740	88
WEST CARROLL	2,339	287	48	441	19
WEST FELICIANA	2,269	187	25	542	98
WINN	2,694	308	55	497	64
CITY OF MONROE	9,053	1,187	119	2,172	307
CITY OF BOGALUSA	2,770	392	37	1,008	122
ZACHARY COMMUNITY	3,200	207	45	450	44
CITY OF BAKER	2,162	244	20	354	5
<b>STATE TOTAL</b>	<b>701,767</b>	<b>73,500</b>	<b>9,974</b>	<b>152,881</b>	<b>15,459</b>

**TABLE 3: FY 2005-2006 Budget Letter  
LEVEL 1 BASE PER PUPIL AND LEVEL 2 LOCAL INCENTIVE**

				\$3,554	
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	3,904	13,211	\$3,554	\$46,951,894
ALLEN	371	1,709	5,830	\$3,554	\$20,719,820
ASCENSION	0	5,296	21,329	\$3,554	\$75,803,266
ASSUMPTION	371	1,875	6,009	\$3,554	\$21,355,986
AVOYELLES	195	2,419	8,769	\$3,554	\$31,165,026
BEAUREGARD	226	2,155	8,268	\$3,554	\$29,384,472
BIENVILLE	322	1,139	3,485	\$3,554	\$12,385,690
BOSSIER	0	5,314	24,106	\$3,554	\$85,672,724
CADDO	0	14,339	56,982	\$3,554	\$202,514,028
CALCASIEU	0	11,203	42,825	\$3,554	\$152,200,050
CALDWELL	271	896	2,673	\$3,554	\$9,499,842
CAMERON	276	1,025	2,850	\$3,554	\$10,128,900
CATAHOULA	266	802	2,526	\$3,554	\$8,977,404
CLAIBORNE	344	1,546	4,214	\$3,554	\$14,976,556
CONCORDIA	375	1,536	5,263	\$3,554	\$18,704,702
DESOTO	347	2,145	6,918	\$3,554	\$24,586,572
EAST BATON ROUGE	0	16,078	61,344	\$3,554	\$218,016,576
EAST CARROLL	245	870	2,416	\$3,554	\$8,586,464
EAST FELICIANA	315	1,227	3,471	\$3,554	\$12,335,934
EVANGELINE	250	2,743	8,661	\$3,554	\$30,781,194
FRANKLIN	372	1,645	5,063	\$3,554	\$17,993,902
GRANT	375	1,674	5,291	\$3,554	\$18,804,214
IBERIA	0	5,586	19,421	\$3,554	\$69,022,234
IBERVILLE	370	1,996	6,171	\$3,554	\$21,931,734
JACKSON	317	1,021	3,298	\$3,554	\$11,721,092
JEFFERSON	0	18,963	68,704	\$3,554	\$244,174,016
JEFFERSON DAVIS	271	2,585	8,308	\$3,554	\$29,526,632
LAFAYETTE	0	9,381	38,506	\$3,554	\$136,850,324
LAFOURCHE	0	5,060	19,739	\$3,554	\$70,152,406
LASALLE	334	1,017	3,529	\$3,554	\$12,542,066
LINCOLN	166	2,308	8,857	\$3,554	\$31,477,778
LIVINGSTON	0	6,227	27,670	\$3,554	\$98,339,180
MADISON	310	1,096	3,288	\$3,554	\$11,685,552
MOREHOUSE	331	2,274	7,314	\$3,554	\$25,993,956
NATCHITOCHE	165	2,538	9,092	\$3,554	\$32,312,968
ORLEANS	0	22,123	85,039	\$3,554	\$302,228,606
OUACHITA	0	5,988	24,086	\$3,554	\$85,601,644
PLAQUEMINES	346	1,976	6,777	\$3,554	\$24,085,458
POINTE COUPEE	359	1,795	4,766	\$3,554	\$16,938,364
RAPIDES	0	7,964	30,217	\$3,554	\$107,391,218
RED RIVER	243	812	2,333	\$3,554	\$8,291,482
RICHLAND	372	1,634	5,076	\$3,554	\$18,040,104
SABINE	373	2,019	6,041	\$3,554	\$21,469,714
ST. BERNARD	0	2,952	11,385	\$3,554	\$40,462,290
ST. CHARLES	0	3,033	12,542	\$3,554	\$44,574,268
ST. HELENA	216	823	2,133	\$3,554	\$7,580,682
ST. JAMES	375	1,767	5,484	\$3,554	\$19,490,136
ST. JOHN THE BAPTIST	194	3,093	9,449	\$3,554	\$33,581,746
ST. LANDRY	0	5,897	20,972	\$3,554	\$74,534,488
ST. MARTIN	0	3,119	11,312	\$3,554	\$40,202,848
ST. MARY	0	3,935	13,829	\$3,554	\$49,148,266
ST. TAMMANY	0	13,629	49,224	\$3,554	\$174,942,096
TANGIPAHOA	0	6,572	24,881	\$3,554	\$88,427,074
TENSAS	150	576	1,420	\$3,554	\$5,046,680
TERREBONNE	0	7,535	26,687	\$3,554	\$94,845,598
UNION	370	1,545	4,869	\$3,554	\$17,304,426
VERMILION	0	3,216	11,912	\$3,554	\$42,335,248
VERNON	0	3,241	12,936	\$3,554	\$45,974,544
WASHINGTON	358	2,444	7,001	\$3,554	\$24,881,554
WEBSTER	15	2,549	9,974	\$3,554	\$35,447,596
WEST BATON ROUGE	371	1,628	4,991	\$3,554	\$17,738,014
WEST CARROLL	322	1,117	3,456	\$3,554	\$12,282,624
WEST FELICIANA	317	1,169	3,438	\$3,554	\$12,218,652
WINN	345	1,269	3,963	\$3,554	\$14,084,502
CITY OF MONROE	0	3,785	12,838	\$3,554	\$45,626,252
CITY OF BOGALUSA	349	1,908	4,678	\$3,554	\$16,625,612
ZACHARY COMMUNITY	367	1,113	4,313	\$3,554	\$15,328,402
CITY OF BAKER	308	931	3,093	\$3,554	\$10,992,522
<b>STATE TOTAL</b>	<b>12,935</b>	<b>264,749</b>	<b>966,516</b>	<b>\$3,554</b>	<b>\$3,434,997,864</b>

**TABLE 3: FY 2005-2006 Budget Letter**  
**LEVEL 1 BASE PER PUPIL AND LEVEL 2 LOCAL INCENTIVE**

School System	Local Wealth Factor (LWF)	Weighted Proportion State Membership	Local Proration Factor	35%		2005-2006 STATE SHARE OF LEVEL 1	State Share Percent
				2005-2006 Local Share of Level 1	Local Share Percent		
	(11)	(12)	(13)	(14)	(15)	(16)	(17)
ACADIA	0.629149	0.013669	0.008600	\$10,338,911	22.02%	\$36,612,983	77.98%
ALLEN	0.514482	0.006032	0.003103	\$3,730,988	18.01%	\$16,988,832	81.99%
ASCENSION	1.030190	0.022068	0.022734	\$27,332,115	36.06%	\$48,471,151	63.94%
ASSUMPTION	0.554271	0.006217	0.003446	\$4,142,951	19.40%	\$17,213,035	80.60%
AVOYELLES	0.502146	0.009073	0.004556	\$5,477,279	17.58%	\$25,687,747	82.42%
BEAUREGARD	0.725668	0.008554	0.006208	\$7,463,191	25.40%	\$21,921,281	74.60%
BIENVILLE	1.093715	0.003606	0.003944	\$4,741,238	38.28%	\$7,644,452	61.72%
BOSSIER	0.975879	0.024941	0.024340	\$29,262,158	34.16%	\$56,410,566	65.84%
CADDO	0.902226	0.058956	0.053192	\$63,949,730	31.58%	\$138,564,298	68.42%
CALCASIEU	1.132625	0.044309	0.050185	\$60,334,963	39.64%	\$91,865,087	60.36%
CALDWELL	0.470801	0.002766	0.001302	\$1,565,389	16.48%	\$7,934,453	83.52%
CAMERON	1.208188	0.002949	0.003563	\$4,283,169	42.29%	\$5,845,731	57.71%
CATAHOULA	0.511963	0.002614	0.001338	\$1,608,634	17.92%	\$7,368,770	82.08%
CLAIBORNE	0.616908	0.004360	0.002690	\$3,233,702	21.59%	\$11,742,854	78.41%
CONCORDIA	0.678209	0.005445	0.003693	\$4,439,991	23.74%	\$14,264,711	76.26%
DESOTO	0.948345	0.007158	0.006788	\$8,160,796	33.19%	\$16,425,776	66.81%
EAST BATON ROUGE	1.600713	0.063469	0.101596	\$122,143,667	56.02%	\$95,872,909	43.98%
EAST CARROLL	0.426151	0.002500	0.001065	\$1,280,696	14.92%	\$7,305,768	85.08%
EAST FELICIANA	0.650006	0.003591	0.002334	\$2,806,446	22.75%	\$9,529,488	77.25%
EVANGELINE	0.503471	0.008961	0.004512	\$5,424,104	17.62%	\$25,357,090	82.38%
FRANKLIN	0.517580	0.005238	0.002711	\$3,259,646	18.12%	\$14,734,256	81.88%
GRANT	0.293497	0.005474	0.001607	\$1,931,642	10.27%	\$16,872,572	89.73%
IBERIA	0.742305	0.020094	0.014916	\$17,932,449	25.98%	\$51,089,785	74.02%
IBERVILLE	1.771340	0.006385	0.011310	\$13,597,006	62.00%	\$8,334,728	38.00%
JACKSON	0.954428	0.003412	0.003257	\$3,915,437	33.41%	\$7,805,655	66.59%
JEFFERSON	1.629753	0.071084	0.115850	\$139,280,131	57.04%	\$104,893,885	42.96%
JEFFERSON DAVIS	0.641329	0.008596	0.005513	\$6,627,700	22.45%	\$22,898,932	77.55%
LAFAYETTE	1.306522	0.039840	0.052052	\$62,579,286	45.73%	\$74,271,038	54.27%
LAFOURCHE	0.886701	0.020423	0.018109	\$21,771,484	31.03%	\$48,380,922	68.97%
LASALLE	0.572191	0.003651	0.002089	\$2,511,763	20.03%	\$10,030,303	79.97%
LINCOLN	1.049825	0.009164	0.009620	\$11,566,155	36.74%	\$19,911,623	63.26%
LIVINGSTON	0.412065	0.028629	0.011797	\$14,182,766	14.42%	\$84,156,414	85.58%
MADISON	0.554941	0.003402	0.001888	\$2,269,678	19.42%	\$9,415,874	80.58%
MOREHOUSE	0.697303	0.007567	0.005277	\$6,343,993	24.41%	\$19,649,963	75.59%
NATCHITOCHE	0.758567	0.009407	0.007136	\$8,579,034	26.55%	\$23,733,934	73.45%
ORLEANS	1.161081	0.087985	0.102158	\$122,819,115	40.64%	\$179,409,491	59.36%
OUACHITA	0.674389	0.024920	0.016806	\$20,205,073	23.60%	\$65,396,571	76.40%
PLAQUEMINES	2.422853	0.007012	0.016989	\$20,424,423	84.80%	\$3,661,035	15.20%
POINTE COUPEE	1.430304	0.004931	0.007053	\$8,479,452	50.06%	\$8,458,912	49.94%
RAPIDES	0.875705	0.031264	0.027378	\$32,915,060	30.65%	\$74,476,158	69.35%
RED RIVER	0.501314	0.002414	0.001210	\$1,454,818	17.55%	\$6,836,664	82.45%
RICHLAND	0.520303	0.005252	0.002733	\$3,285,206	18.21%	\$14,754,898	81.79%
SABINE	0.581196	0.006250	0.003633	\$4,367,339	20.34%	\$17,102,375	79.66%
ST. BERNARD	1.083023	0.011779	0.012757	\$15,337,563	37.91%	\$25,124,727	62.09%
ST. CHARLES	1.874508	0.012977	0.024325	\$29,244,196	65.61%	\$15,330,072	34.39%
ST. HELENA	0.540333	0.002207	0.001192	\$1,433,634	18.91%	\$6,147,048	81.09%
ST. JAMES	1.430062	0.005674	0.008114	\$9,755,231	50.05%	\$9,734,905	49.95%
ST. JOHN THE BAPTIST	0.924628	0.009776	0.009039	\$10,867,708	32.36%	\$22,714,038	67.64%
ST. LANDRY	0.652805	0.021699	0.014165	\$17,029,764	22.85%	\$57,504,724	77.15%
ST. MARTIN	0.555079	0.011704	0.006497	\$7,810,508	19.43%	\$32,392,340	80.57%
ST. MARY	0.887690	0.014308	0.012701	\$15,269,948	31.07%	\$33,878,318	68.93%
ST. TAMMANY	0.851588	0.050929	0.043371	\$52,142,536	29.81%	\$122,799,560	70.19%
TANGIPAHOA	0.638064	0.025743	0.016426	\$19,747,749	22.33%	\$68,679,325	77.67%
TENSAS	0.837014	0.001469	0.001230	\$1,478,442	29.30%	\$3,568,238	70.70%
TERREBONNE	0.889657	0.027612	0.024565	\$29,533,012	31.14%	\$65,312,586	68.86%
UNION	0.724323	0.005038	0.003649	\$4,386,899	25.35%	\$12,917,527	74.65%
VERMILION	0.857999	0.012325	0.010575	\$12,713,257	30.03%	\$29,621,991	69.97%
VERNON	0.447050	0.013384	0.005983	\$7,193,526	15.65%	\$38,781,018	84.35%
WASHINGTON	0.379656	0.007244	0.002750	\$3,306,258	13.29%	\$21,575,296	86.71%
WEBSTER	0.691491	0.010320	0.007136	\$8,579,094	24.20%	\$26,868,502	75.80%
WEST BATON ROUGE	1.423219	0.005164	0.007349	\$8,835,775	49.81%	\$8,902,239	50.19%
WEST CARROLL	0.483432	0.003576	0.001729	\$2,078,232	16.92%	\$10,204,392	83.08%
WEST FELICIANA	2.027467	0.003557	0.007212	\$8,670,525	70.96%	\$3,548,127	29.04%
WINN	0.655742	0.004100	0.002689	\$3,232,524	22.95%	\$10,851,978	77.05%
CITY OF MONROE	1.282410	0.013283	0.017034	\$20,479,054	44.88%	\$25,147,198	55.12%
CITY OF BOGALUSA	0.663516	0.004840	0.003211	\$3,860,975	23.22%	\$12,764,637	76.78%
ZACHARY COMMUNITY	0.973726	0.004462	0.004345	\$5,223,977	34.08%	\$10,104,425	65.92%
CITY OF BAKER	0.524689	0.003200	0.001679	\$2,018,673	18.36%	\$8,973,849	81.64%
<b>STATE TOTAL</b>	<b>1.0000000</b>	<b>1.0000000</b>	<b>1.0000000</b>	<b>\$1,202,247,834</b>	<b>35.00%</b>	<b>\$2,232,750,030</b>	<b>65.00%</b>

**TABLE 3: FY 2005-2006 Budget Letter**  
**LEVEL 1 BASE PER PUPIL AND LEVEL 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%	ELIGIBLE LOCAL REVENUE LEVEL 2
				Local Revenue Limit on Level 2 State Support	
	(18)	(19)	(20)	(21)	(22)
ACADIA	\$10,684,381	\$345,470	\$0	\$15,494,125	\$345,470
ALLEN	\$8,118,655	\$4,387,667	\$0	\$6,837,541	\$4,387,667
ASCENSION	\$51,604,325	\$24,272,210	\$0	\$25,015,078	\$24,272,210
ASSUMPTION	\$8,111,365	\$3,968,414	\$0	\$7,047,475	\$3,968,414
AVOYELLES	\$6,170,308	\$693,029	\$0	\$10,284,459	\$693,029
BEAUREGARD	\$13,859,360	\$6,396,169	\$0	\$9,696,876	\$6,396,169
BIENVILLE	\$11,050,106	\$6,308,868	\$0	\$4,087,278	\$4,087,278
BOSSIER	\$45,738,460	\$16,476,302	\$0	\$28,271,999	\$16,476,302
CADDO	\$130,790,670	\$66,840,940	\$0	\$66,829,629	\$66,829,629
CALCASIEU	\$105,296,912	\$44,829,149	\$0	\$50,226,017	\$44,829,149
CALDWELL	\$2,582,560	\$1,017,171	\$0	\$3,134,948	\$1,017,171
CAMERON	\$9,700,590	\$5,417,421	\$0	\$3,342,537	\$3,342,537
CATAHOULA	\$2,536,337	\$927,703	\$0	\$2,962,543	\$927,703
CLAIBORNE	\$5,641,646	\$2,407,944	\$0	\$4,942,263	\$2,407,944
CONCORDIA	\$7,347,878	\$2,907,887	\$0	\$6,172,552	\$2,907,887
DESOTO	\$18,274,152	\$10,113,356	\$0	\$8,113,569	\$8,113,569
EAST BATON ROUGE	\$213,682,567	\$91,538,900	\$0	\$71,945,470	\$71,945,470
EAST CARROLL	\$1,827,580	\$546,884	\$0	\$2,833,533	\$546,884
EAST FELICIANA	\$3,940,963	\$1,134,517	\$0	\$4,070,858	\$1,134,517
EVANGELINE	\$8,595,341	\$3,171,237	\$0	\$10,157,794	\$3,171,237
FRANKLIN	\$3,477,835	\$218,189	\$0	\$5,937,988	\$218,189
GRANT	\$2,913,134	\$981,492	\$0	\$6,205,391	\$981,492
IBERIA	\$29,266,832	\$11,334,383	\$0	\$22,777,337	\$11,334,383
IBERVILLE	\$22,158,879	\$8,561,873	\$0	\$7,237,472	\$7,237,472
JACKSON	\$8,566,770	\$4,651,333	\$0	\$3,867,960	\$3,867,960
JEFFERSON	\$199,282,063	\$60,001,932	\$0	\$80,577,425	\$60,001,932
JEFFERSON DAVIS	\$13,542,987	\$6,915,287	\$0	\$9,743,789	\$6,915,287
LAFAYETTE	\$100,837,872	\$38,258,586	\$0	\$45,160,607	\$38,258,586
LAFOURCHE	\$37,818,209	\$16,046,725	\$0	\$23,150,294	\$16,046,725
LASALLE	\$4,727,852	\$2,216,089	\$0	\$4,138,882	\$2,216,089
LINCOLN	\$22,041,657	\$10,475,502	\$0	\$10,387,667	\$10,387,667
LIVINGSTON	\$28,561,681	\$14,378,915	\$0	\$32,451,929	\$14,378,915
MADISON	\$1,966,365	\$0	(\$303,313)	\$3,856,232	\$0
MOREHOUSE	\$10,274,413	\$3,930,420	\$0	\$8,578,005	\$3,930,420
NATCHITOCHE	\$13,297,124	\$4,718,090	\$0	\$10,663,279	\$4,718,090
ORLEANS	\$196,228,687	\$73,409,572	\$0	\$99,735,440	\$73,409,572
OUACHITA	\$46,604,235	\$26,399,162	\$0	\$28,248,543	\$26,399,162
PLAQUEMINES	\$25,565,466	\$5,141,043	\$0	\$7,948,201	\$5,141,043
POINTE COUPEE	\$9,311,663	\$832,211	\$0	\$5,589,660	\$832,211
RAPIDES	\$53,498,760	\$20,583,700	\$0	\$35,439,102	\$20,583,700
RED RIVER	\$3,599,259	\$2,144,441	\$0	\$2,736,189	\$2,144,441
RICHLAND	\$5,449,441	\$2,164,235	\$0	\$5,953,234	\$2,164,235
SABINE	\$7,045,842	\$2,678,503	\$0	\$7,085,006	\$2,678,503
ST. BERNARD	\$27,272,330	\$11,934,767	\$0	\$13,352,556	\$11,934,767
ST. CHARLES	\$70,250,055	\$41,005,859	\$0	\$14,709,508	\$14,709,508
ST. HELENA	\$1,641,909	\$208,275	\$0	\$2,501,625	\$208,275
ST. JAMES	\$19,742,479	\$9,987,248	\$0	\$6,431,745	\$6,431,745
ST. JOHN THE BAPTIST	\$20,474,685	\$9,606,977	\$0	\$11,081,976	\$9,606,977
ST. LANDRY	\$25,367,570	\$8,337,806	\$0	\$24,596,381	\$8,337,806
ST. MARTIN	\$12,717,191	\$4,906,683	\$0	\$13,266,940	\$4,906,683
ST. MARY	\$23,729,588	\$8,459,640	\$0	\$16,218,928	\$8,459,640
ST. TAMMANY	\$117,102,048	\$64,959,512	\$0	\$57,730,892	\$57,730,892
TANGIPAOHA	\$27,180,860	\$7,433,111	\$0	\$29,180,934	\$7,433,111
TENSAS	\$1,891,199	\$412,757	\$0	\$1,665,404	\$412,757
TERREBONNE	\$38,370,932	\$8,837,920	\$0	\$31,299,047	\$8,837,920
UNION	\$4,253,752	\$0	(\$133,147)	\$5,710,461	\$0
VERMILION	\$15,774,992	\$3,061,735	\$0	\$13,970,632	\$3,061,735
VERNON	\$13,145,621	\$5,952,095	\$0	\$15,171,600	\$5,952,095
WASHINGTON	\$6,360,426	\$3,054,168	\$0	\$8,210,913	\$3,054,168
WEBSTER	\$14,557,908	\$5,978,814	\$0	\$11,697,707	\$5,978,814
WEST BATON ROUGE	\$12,212,380	\$3,376,605	\$0	\$5,853,545	\$3,376,605
WEST CARROLL	\$2,313,802	\$235,570	\$0	\$4,053,266	\$235,570
WEST FELICIANA	\$10,682,802	\$2,012,277	\$0	\$4,032,155	\$2,012,277
WINN	\$5,890,922	\$2,658,398	\$0	\$4,647,886	\$2,658,398
CITY OF MONROE	\$35,829,288	\$15,350,234	\$0	\$15,056,663	\$15,056,663
CITY OF BOGALUSA	\$5,625,791	\$1,764,816	\$0	\$5,486,452	\$1,764,816
ZACHARY COMMUNITY	\$9,049,838	\$3,825,861	\$0	\$5,058,373	\$3,825,861
CITY OF BAKER	\$3,505,418	\$1,486,745	\$0	\$3,627,532	\$1,486,745
<b>STATE TOTAL</b>	<b>\$2,036,534,955</b>	<b>\$834,590,781</b>	<b>(\$436,460)</b>	<b>\$1,133,549,297</b>	<b>\$769,120,127</b>



**TABLE 3: FY 2005-2006 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	2005-2006 Levels 1 and 2 STATE SHARE OF COST	Per Pupil
	2005-2006 STATE SHARE OF LEVEL 2		Level 2 State Liability			
	(23)	(24)	(25)	(26)	(27)	(28)
ACADIA	\$215,058	62.25%	\$9,430,198	\$560,528	\$36,828,041	\$3,957
ALLEN	\$3,033,242	69.13%	\$1,693,624	\$7,420,909	\$20,022,074	\$4,859
ASCENSION	\$9,269,220	38.19%	\$283,690	\$33,541,430	\$57,740,371	\$3,601
ASSUMPTION	\$2,648,668	66.74%	\$2,055,081	\$6,617,082	\$19,861,703	\$4,804
AVOYELLES	\$484,228	69.87%	\$6,701,654	\$1,177,257	\$26,171,975	\$4,122
BEAUREGARD	\$3,611,271	56.46%	\$1,863,576	\$10,007,440	\$25,532,552	\$4,177
BIENVILLE	\$1,405,087	34.38%	\$0	\$5,492,365	\$9,049,539	\$3,857
BOSSIER	\$6,828,980	41.45%	\$4,888,997	\$23,305,282	\$63,239,546	\$3,365
CADDO	\$30,652,358	45.87%	\$0	\$97,481,987	\$169,216,656	\$3,968
CALCASIEU	\$14,364,372	32.04%	\$1,729,291	\$59,193,521	\$106,229,459	\$3,359
CALDWELL	\$729,840	71.75%	\$1,519,546	\$1,747,011	\$8,664,293	\$4,876
CAMERON	\$919,490	27.51%	\$0	\$4,262,027	\$6,765,221	\$3,707
CATAHOULA	\$642,733	69.28%	\$1,409,782	\$1,570,436	\$8,011,503	\$4,647
CLAIBORNE	\$1,516,656	62.99%	\$1,596,255	\$3,924,600	\$13,259,510	\$4,970
CONCORDIA	\$1,724,593	59.31%	\$1,936,189	\$4,632,480	\$15,989,304	\$4,290
DESOTO	\$3,496,891	43.10%	\$0	\$11,610,460	\$19,922,667	\$4,174
EAST BATON ROUGE	\$2,847,049	3.96%	\$0	\$74,792,519	\$98,719,958	\$2,181
EAST CARROLL	\$407,051	74.43%	\$1,701,975	\$953,935	\$7,712,819	\$4,989
EAST FELICIANA	\$692,051	61.00%	\$1,791,158	\$1,826,568	\$10,221,539	\$4,555
EVANGELINE	\$2,213,261	69.79%	\$4,876,038	\$5,384,498	\$27,570,351	\$4,659
FRANKLIN	\$150,430	68.94%	\$3,943,527	\$368,619	\$14,884,686	\$4,355
GRANT	\$808,653	82.39%	\$4,303,981	\$1,790,145	\$17,681,225	\$4,888
IBERIA	\$6,286,240	55.46%	\$6,346,455	\$17,620,623	\$57,376,025	\$4,147
IBERVILLE	\$0	0.00%	\$0	\$7,237,472	\$8,334,728	\$1,996
JACKSON	\$1,652,947	42.73%	\$0	\$5,520,907	\$9,458,602	\$4,154
JEFFERSON	\$1,328,947	2.21%	\$455,714	\$61,330,879	\$106,222,832	\$2,136
JEFFERSON DAVIS	\$4,254,304	61.52%	\$1,740,102	\$11,169,591	\$27,153,236	\$4,745
LAFAYETTE	\$8,267,171	21.61%	\$1,491,435	\$46,525,757	\$82,538,209	\$2,834
LAFOURCHE	\$7,509,533	46.80%	\$3,324,323	\$23,556,258	\$55,890,455	\$3,808
LASALLE	\$1,455,273	65.67%	\$1,262,671	\$3,671,362	\$11,485,576	\$4,572
LINCOLN	\$3,844,525	37.01%	\$0	\$14,232,192	\$23,756,148	\$3,627
LIVINGSTON	\$10,823,882	75.28%	\$13,604,655	\$25,202,797	\$94,980,296	\$4,429
MADISON	\$0	0.00%	\$2,572,243	\$0	\$9,415,874	\$4,296
MOREHOUSE	\$2,286,003	58.16%	\$2,703,120	\$6,216,423	\$21,935,966	\$4,352
NATCHITOCHE	\$2,570,698	54.49%	\$3,239,295	\$7,288,788	\$26,304,632	\$4,014
ORLEANS	\$22,268,913	30.34%	\$7,985,995	\$95,678,485	\$201,678,404	\$3,206
OUACHITA	\$15,717,183	59.54%	\$1,101,060	\$42,116,345	\$81,113,754	\$4,482
PLAQUEMINES	\$0	0.00%	\$0	\$5,141,043	\$3,661,035	\$763
POINTE COUPEE	\$118,022	14.18%	\$674,691	\$950,233	\$8,576,934	\$2,887
RAPIDES	\$9,768,549	47.46%	\$7,050,032	\$30,352,249	\$84,244,707	\$3,786
RED RIVER	\$1,499,418	69.92%	\$413,757	\$3,643,859	\$8,336,082	\$5,481
RICHLAND	\$1,488,600	68.78%	\$2,606,142	\$3,652,835	\$16,243,498	\$4,719
SABINE	\$1,744,462	65.13%	\$2,869,877	\$4,422,965	\$18,846,837	\$4,686
ST. BERNARD	\$4,179,389	35.02%	\$496,490	\$16,114,156	\$29,304,116	\$3,475
ST. CHARLES	\$0	0.00%	\$0	\$14,709,508	\$15,330,072	\$1,612
ST. HELENA	\$140,752	67.58%	\$1,549,846	\$349,027	\$6,287,800	\$4,800
ST. JAMES	\$913,070	14.20%	\$0	\$7,344,815	\$10,647,975	\$2,865
ST. JOHN THE BAPTIST	\$4,277,252	44.52%	\$656,704	\$13,884,229	\$26,991,290	\$4,247
ST. LANDRY	\$5,072,029	60.83%	\$9,890,369	\$13,409,835	\$62,576,753	\$4,151
ST. MARTIN	\$3,272,526	66.70%	\$5,575,896	\$8,179,209	\$35,664,866	\$4,353
ST. MARY	\$3,953,918	46.74%	\$3,626,584	\$12,413,558	\$37,832,236	\$3,824
ST. TAMMANY	\$28,233,118	48.90%	\$0	\$85,964,010	\$151,032,678	\$4,243
TANGIPAOHA	\$4,587,430	61.72%	\$13,421,922	\$12,020,541	\$73,266,755	\$4,002
TENSAS	\$205,467	49.78%	\$623,557	\$618,224	\$3,773,705	\$4,471
TERREBONNE	\$4,120,289	46.62%	\$10,471,506	\$12,958,209	\$69,432,875	\$3,625
UNION	\$0	0.00%	\$3,228,729	\$0	\$12,917,527	\$3,886
VERMILION	\$1,485,556	48.52%	\$5,293,004	\$4,547,291	\$31,107,547	\$3,577
VERNON	\$4,355,564	73.18%	\$6,746,556	\$10,307,659	\$43,136,582	\$4,449
WASHINGTON	\$2,358,447	77.22%	\$3,982,070	\$5,412,615	\$23,933,743	\$5,252
WEBSTER	\$3,498,235	58.51%	\$3,346,154	\$9,477,049	\$30,366,737	\$4,090
WEST BATON ROUGE	\$493,217	14.61%	\$361,804	\$3,869,822	\$9,395,456	\$2,794
WEST CARROLL	\$167,240	70.99%	\$2,710,339	\$402,810	\$10,371,632	\$4,434
WEST FELICIANA	\$0	0.00%	\$0	\$2,012,277	\$3,548,127	\$1,564
WINN	\$1,612,465	60.66%	\$1,206,733	\$4,270,863	\$12,464,443	\$4,627
CITY OF MONROE	\$3,471,372	23.06%	\$0	\$18,528,035	\$28,618,570	\$3,161
CITY OF BOGALUSA	\$1,062,226	60.19%	\$2,240,017	\$2,827,042	\$13,826,863	\$4,992
ZACHARY COMMUNITY	\$1,590,657	41.58%	\$512,435	\$5,416,518	\$11,695,082	\$3,655
CITY OF BAKER	\$1,018,697	68.52%	\$1,466,839	\$2,505,442	\$9,992,546	\$4,622
<b>STATE TOTAL</b>	<b>\$271,614,768</b>	<b>35.31%</b>	<b>\$188,573,683</b>	<b>\$1,040,734,895</b>	<b>\$2,504,364,798</b>	<b>\$3,569</b>

**TABLE 3: FY 2005-2006 Budget Letter  
LEVEL 1 BASE PER PUPIL AND LEVEL 2 LOCAL INCENTIVE**

School System	2005-2006 LEVEL 3 STATE SHARE OF COST	Per Pupil	2005-2006 STATE SHARE OF COST (LEVELS 1, 2, & 3)	TOTAL STATE SUBSEQUENT YEAR CHANGE - CASH BASIS	2005-2006 Per Pupil State Share (Levels 1, 2, & 3)	Rank
	(29)	(30)	(31)	(32)	(33)	(34)
ACADIA	\$1,737,421	\$187	\$38,565,462	\$1,270,567	\$4,144	40
ALLEN	\$658,549	\$160	\$20,680,623	\$1,619,506	\$5,018	6
ASCENSION	\$434,174	\$27	\$58,174,545	\$4,885,300	\$3,628	54
ASSUMPTION	\$286,535	\$69	\$20,148,238	(\$179,860)	\$4,874	10
AVOYELLES	\$916,115	\$144	\$27,088,090	\$843,202	\$4,266	32
BEAUREGARD	\$339,394	\$56	\$25,871,946	\$919,378	\$4,232	34
BIENVILLE	\$120,491	\$51	\$9,170,030	(\$25,383)	\$3,909	48
BOSSIER	\$3,260,358	\$174	\$66,499,904	\$906,219	\$3,539	56
CADDO	\$5,489,480	\$129	\$174,706,136	\$3,149,486	\$4,097	43
CALCASIEU	\$2,348,860	\$74	\$108,578,319	\$4,092,656	\$3,434	58
CALDWELL	\$151,827	\$85	\$8,816,120	\$324,838	\$4,961	8
CAMERON	\$455,972	\$250	\$7,221,193	\$62,246	\$3,957	46
CATAHOULA	\$179,572	\$104	\$8,191,075	(\$60,015)	\$4,751	14
CLAIBORNE	\$377,015	\$141	\$13,636,525	\$230,368	\$5,111	3
CONCORDIA	\$406,963	\$109	\$16,396,267	\$650,365	\$4,399	30
DESOTO	\$238,416	\$50	\$20,161,083	\$547,106	\$4,224	35
EAST BATON ROUGE	\$34,884,595	\$771	\$133,604,553	\$12,380,940	\$2,952	64
EAST CARROLL	\$166,133	\$107	\$7,878,952	(\$227,535)	\$5,096	4
EAST FELICIANA	\$435,762	\$194	\$10,657,301	\$142,781	\$4,749	15
EVANGELINE	\$341,765	\$58	\$27,912,116	\$78,941	\$4,716	16
FRANKLIN	\$370,067	\$108	\$15,254,753	(\$428,718)	\$4,463	27
GRANT	\$110,065	\$30	\$17,791,290	\$279,662	\$4,919	9
IBERIA	\$1,201,681	\$87	\$58,577,706	\$737,365	\$4,234	33
IBERVILLE	\$3,283,262	\$786	\$11,617,990	\$1,528,085	\$2,783	66
JACKSON	\$130,997	\$58	\$9,589,599	(\$803,085)	\$4,212	37
JEFFERSON	\$35,437,945	\$712	\$141,660,777	\$2,088,493	\$2,848	65
JEFFERSON DAVIS	\$612,582	\$107	\$27,765,818	\$1,100,340	\$4,852	12
LAFAYETTE	\$5,171,415	\$178	\$87,709,624	\$4,371,902	\$3,011	62
LAFOURCHE	\$2,284,817	\$156	\$58,175,272	\$230,883	\$3,963	45
LASALLE	\$241,077	\$96	\$11,726,653	\$7,557	\$4,668	20
LINCOLN	\$165,781	\$25	\$23,921,929	(\$308,917)	\$3,653	53
LIVINGSTON	\$570,888	\$27	\$95,551,184	\$6,681,784	\$4,456	28
MADISON	\$431,561	\$197	\$9,847,435	\$165,340	\$4,492	23
MOREHOUSE	\$600,516	\$119	\$22,536,482	\$1,784,052	\$4,472	25
NATCHITOCHE	\$553,551	\$84	\$26,858,183	\$1,049,326	\$4,098	42
ORLEANS	\$11,633,143	\$185	\$213,311,547	(\$3,065,908)	\$3,390	59
OUACHITA	\$590,179	\$33	\$81,703,933	\$3,112,592	\$4,515	22
PLAQUEMINES	\$7,440,118	\$1,550	\$11,101,153	(\$458,922)	\$2,312	68
POINTE COUPEE	\$866,859	\$292	\$9,443,793	(\$622,346)	\$3,179	61
RAPIDES	\$4,311,074	\$194	\$88,555,781	\$1,585,548	\$3,980	44
RED RIVER	\$371,428	\$244	\$8,707,510	\$70,555	\$5,725	1
RICHLAND	\$114,171	\$33	\$16,357,669	\$578,433	\$4,752	13
SABINE	\$118,126	\$29	\$18,964,963	\$780,157	\$4,715	17
ST. BERNARD	\$193,706	\$23	\$29,497,822	(\$175,440)	\$3,498	57
ST. CHARLES	\$9,806,005	\$1,031	\$25,136,077	(\$864,278)	\$2,643	67
ST. HELENA	\$283,536	\$216	\$6,571,336	(\$12,260)	\$5,016	7
ST. JAMES	\$2,667,691	\$718	\$13,315,666	\$1,205,178	\$3,582	55
ST. JOHN THE BAPTIST	\$1,469,675	\$231	\$28,460,965	\$1,227,564	\$4,478	24
ST. LANDRY	\$964,408	\$64	\$63,541,161	\$893,526	\$4,215	36
ST. MARTIN	\$750,415	\$92	\$36,415,281	\$399,524	\$4,445	29
ST. MARY	\$578,502	\$58	\$38,410,738	\$1,330,444	\$3,882	49
ST. TAMMANY	\$1,445,780	\$41	\$152,478,458	\$7,615,298	\$4,284	31
TANGIPAHOA	\$2,836,840	\$155	\$76,103,595	\$2,751,130	\$4,157	39
TENSAS	\$169,501	\$201	\$3,943,206	(\$206,057)	\$4,672	19
TERREBONNE	\$3,375,157	\$176	\$72,808,032	\$1,631,040	\$3,802	51
UNION	\$94,368	\$28	\$13,011,895	\$559,374	\$3,915	47
VERMILION	\$1,599,890	\$184	\$32,707,437	\$1,673,265	\$3,761	52
VERNON	\$1,890,000	\$195	\$45,026,582	\$2,122,587	\$4,644	21
WASHINGTON	\$716,315	\$157	\$24,650,058	\$1,853,194	\$5,409	2
WEBSTER	\$339,917	\$46	\$30,706,654	\$807,496	\$4,136	41
WEST BATON ROUGE	\$664,293	\$198	\$10,059,749	\$294,272	\$2,991	63
WEST CARROLL	\$76,298	\$33	\$10,447,930	\$297,657	\$4,467	26
WEST FELICIANA	\$5,980,262	\$2,636	\$9,528,389	\$540,347	\$4,199	38
WINN	\$212,260	\$79	\$12,676,703	\$271,358	\$4,706	18
CITY OF MONROE	\$1,746,595	\$193	\$30,365,165	\$949,421	\$3,354	60
CITY OF BOGALUSA	\$84,624	\$31	\$13,911,487	\$585,641	\$5,022	5
ZACHARY COMMUNITY	\$708,192	\$221	\$12,403,274	\$233,623	\$3,876	50
CITY OF BAKER	\$517,935	\$240	\$10,510,481	\$590,061	\$4,861	11
<b>STATE TOTAL</b>	<b>\$169,012,865</b>	<b>\$241</b>	<b>\$2,673,377,663</b>	<b>\$78,649,249</b>	<b>\$3,809</b>	

**TABLE 3: FY 2005-2006 Budget Letter  
LEVEL 1 BASE PER PUPIL AND LEVEL 2 LOCAL INCENTIVE**

School System	State Funds as Percent of Total State & Local	Rank	LEVELS 1 and 2 LOCAL SHARE OF COST	Local Per Pupil ( Levels 1 and 2)	Rank	Local Revenue as Percent of Total State & Local
	(35)	(36)	(37)	(38)	(39)	(40)
ACADIA	78.31%	9	\$10,684,381	\$1,148	63	21.69%
ALLEN	71.81%	22	\$8,118,655	\$1,970	42	28.19%
ASCENSION	52.99%	51	\$51,604,325	\$3,219	19	47.01%
ASSUMPTION	71.30%	24	\$8,111,365	\$1,962	43	28.70%
AVOUELLES	81.45%	3	\$6,170,308	\$972	67	18.55%
BEAUREGARD	65.12%	39	\$13,859,360	\$2,267	32	34.88%
BIENVILLE	50.95%	55	\$8,828,516	\$3,763	10	49.05%
BOSSIER	59.25%	44	\$45,738,460	\$2,434	27	40.75%
CADDO	57.19%	48	\$130,779,359	\$3,067	23	42.81%
CALCASIEU	50.80%	56	\$105,164,112	\$3,326	16	49.20%
CALDWELL	77.34%	11	\$2,582,560	\$1,453	55	22.66%
CAMERON	48.64%	58	\$7,625,706	\$4,178	7	51.36%
CATAHOULA	76.36%	14	\$2,536,337	\$1,471	54	23.64%
CLAIBORNE	70.74%	28	\$5,641,646	\$2,115	36	29.26%
CONCORDIA	69.05%	29	\$7,347,878	\$1,972	41	30.95%
DESOTO	55.33%	49	\$16,274,365	\$3,410	14	44.67%
EAST BATON ROUGE	40.77%	65	\$194,089,137	\$4,288	6	59.23%
EAST CARROLL	81.17%	6	\$1,827,580	\$1,182	62	18.83%
EAST FELICIANA	73.00%	20	\$3,940,963	\$1,756	47	27.00%
EVANGELINE	76.46%	13	\$8,595,341	\$1,452	56	23.54%
FRANKLIN	81.43%	4	\$3,477,835	\$1,018	65	18.57%
GRANT	85.93%	1	\$2,913,134	\$805	68	14.07%
IBERIA	66.68%	37	\$29,266,832	\$2,115	35	33.32%
IBERVILLE	35.80%	67	\$20,834,478	\$4,990	2	64.20%
JACKSON	55.20%	50	\$7,783,397	\$3,418	13	44.80%
JEFFERSON	41.55%	64	\$199,282,063	\$4,006	8	58.45%
JEFFERSON DAVIS	67.22%	35	\$13,542,987	\$2,366	30	32.78%
LAFAYETTE	46.52%	60	\$100,837,872	\$3,462	12	53.48%
LAFOURCHE	60.60%	43	\$37,818,209	\$2,576	25	39.40%
LASALLE	71.27%	25	\$4,727,852	\$1,882	45	28.73%
LINCOLN	52.15%	52	\$21,953,822	\$3,352	15	47.85%
LIVINGSTON	76.99%	12	\$28,561,681	\$1,332	59	23.01%
MADISON	81.27%	5	\$2,269,678	\$1,035	64	18.73%
MOREHOUSE	68.69%	30	\$10,274,413	\$2,039	37	31.31%
NATCHITOCES	66.89%	36	\$13,297,124	\$2,029	39	33.11%
ORLEANS	52.09%	53	\$196,228,687	\$3,119	21	47.91%
OUACHITA	63.68%	40	\$46,604,235	\$2,575	26	36.32%
PLAQUEMINES	30.28%	68	\$25,565,466	\$5,325	1	69.72%
POINTE COUPEE	50.35%	57	\$9,311,663	\$3,134	20	49.65%
RAPIDES	62.34%	41	\$53,498,760	\$2,404	28	37.66%
RED RIVER	70.75%	27	\$3,599,259	\$2,366	31	29.25%
RICHLAND	75.01%	15	\$5,449,441	\$1,583	51	24.99%
SABINE	72.91%	21	\$7,045,842	\$1,752	48	27.09%
ST. BERNARD	51.96%	54	\$27,272,330	\$3,234	17	48.04%
ST. CHARLES	36.38%	66	\$43,953,704	\$4,622	4	63.62%
ST. HELENA	80.01%	7	\$1,641,909	\$1,253	61	19.99%
ST. JAMES	45.13%	63	\$16,186,976	\$4,355	5	54.87%
ST. JOHN THE BAPTIST	58.16%	45	\$20,474,685	\$3,221	18	41.84%
ST. LANDRY	71.47%	23	\$25,367,570	\$1,683	49	28.53%
ST. MARTIN	74.12%	18	\$12,717,191	\$1,552	52	25.88%
ST. MARY	61.81%	42	\$23,729,588	\$2,398	29	38.19%
ST. TAMMANY	58.12%	46	\$109,873,428	\$3,087	22	41.88%
TANGIPAHOA	73.68%	19	\$27,180,860	\$1,485	53	26.32%
TENSAS	67.59%	33	\$1,891,199	\$2,241	33	32.41%
TERREBONNE	65.49%	38	\$38,370,932	\$2,003	40	34.51%
UNION	74.79%	17	\$4,386,899	\$1,320	60	25.21%
VERMILION	67.46%	34	\$15,774,992	\$1,814	46	32.54%
VERNON	77.40%	10	\$13,145,621	\$1,356	58	22.60%
WASHINGTON	79.49%	8	\$6,360,426	\$1,396	57	20.51%
WEBSTER	67.84%	32	\$14,557,908	\$1,961	44	32.16%
WEST BATON ROUGE	45.17%	62	\$12,212,380	\$3,631	11	54.83%
WEST CARROLL	81.87%	2	\$2,313,802	\$989	66	18.13%
WEST FELICIANA	47.14%	59	\$10,682,802	\$4,708	3	52.86%
WINN	68.27%	31	\$5,890,922	\$2,187	34	31.73%
CITY OF MONROE	46.08%	61	\$35,535,717	\$3,925	9	53.92%
CITY OF BOGALUSA	71.20%	26	\$5,625,791	\$2,031	38	28.80%
ZACHARY COMMUNITY	57.82%	47	\$9,049,838	\$2,828	24	42.18%
CITY OF BAKER	74.99%	16	\$3,505,418	\$1,621	50	25.01%
<b>STATE TOTAL</b>	<b>57.56%</b>		<b>\$1,971,367,961</b>	<b>\$2,809</b>		<b>42.44%</b>



**TABLE 3: FY 2005-2006 Budget Letter  
LEVEL 1 BASE PER PUPIL AND LEVEL 2 LOCAL INCENTIVE**

School System	2005-2006 TOTAL STATE AND LOCAL COST of Levels 1, 2 and 3	2005-2006 STATE & LOCAL COST PER OCT 1 MEMBERSHIP	Rank
	(41)	(42)	(43)
ACADIA	\$49,249,843	\$5,292	66
ALLEN	\$28,799,278	\$6,988	21
ASCENSION	\$109,778,870	\$6,847	25
ASSUMPTION	\$28,259,603	\$6,836	26
AVOYELLES	\$33,258,398	\$5,238	67
BEAUREGARD	\$39,731,306	\$6,499	37
BIENVILLE	\$17,998,546	\$7,672	7
BOSSIER	\$112,238,364	\$5,973	56
CADDO	\$305,485,495	\$7,164	17
CALCASIEU	\$213,742,431	\$6,759	28
CALDWELL	\$11,398,680	\$6,415	41
CAMERON	\$14,846,899	\$8,135	2
CATAHOULA	\$10,727,412	\$6,222	50
CLAIBORNE	\$19,278,171	\$7,226	15
CONCORDIA	\$23,744,145	\$6,371	43
DESOTO	\$36,435,448	\$7,634	9
EAST BATON ROUGE	\$327,693,690	\$7,239	14
EAST CARROLL	\$9,706,532	\$6,278	48
EAST FELICIANA	\$14,598,264	\$6,505	36
EVANGELINE	\$36,507,457	\$6,169	51
FRANKLIN	\$18,732,588	\$5,481	64
GRANT	\$20,704,424	\$5,724	60
IBERIA	\$87,844,538	\$6,349	44
IBERVILLE	\$32,452,468	\$7,773	5
JACKSON	\$17,372,996	\$7,630	10
JEFFERSON	\$340,942,840	\$6,854	24
JEFFERSON DAVIS	\$41,308,805	\$7,218	16
LAFAYETTE	\$188,547,496	\$6,474	39
LAFOURCHE	\$95,993,481	\$6,540	33
LASALLE	\$16,454,505	\$6,550	32
LINCOLN	\$45,875,751	\$7,005	20
LIVINGSTON	\$124,112,865	\$5,788	59
MADISON	\$12,117,113	\$5,528	63
MOREHOUSE	\$32,810,895	\$6,510	34
NATCHITOCHE	\$40,155,307	\$6,127	52
ORLEANS	\$409,540,234	\$6,509	35
OUACHITA	\$128,308,168	\$7,090	18
PLAQUEMINES	\$36,666,619	\$7,637	8
POINTE COUPEE	\$18,755,456	\$6,313	46
RAPIDES	\$142,054,541	\$6,384	42
RED RIVER	\$12,306,769	\$8,091	3
RICHLAND	\$21,807,110	\$6,336	45
SABINE	\$26,010,805	\$6,467	40
ST. BERNARD	\$56,770,152	\$6,732	29
ST. CHARLES	\$69,089,781	\$7,266	13
ST. HELENA	\$8,213,245	\$6,270	49
ST. JAMES	\$29,502,642	\$7,937	4
ST. JOHN THE BAPTIST	\$48,935,650	\$7,699	6
ST. LANDRY	\$88,908,731	\$5,898	57
ST. MARTIN	\$49,132,472	\$5,997	55
ST. MARY	\$62,140,326	\$6,281	47
ST. TAMMANY	\$262,351,886	\$7,370	11
TANGIPAHOA	\$103,284,455	\$5,641	61
TENSAS	\$5,834,405	\$6,913	22
TERREBONNE	\$111,178,964	\$5,805	58
UNION	\$17,398,794	\$5,234	68
VERMILION	\$48,482,429	\$5,575	62
VERNON	\$58,172,203	\$6,000	54
WASHINGTON	\$31,010,484	\$6,805	27
WEBSTER	\$45,264,562	\$6,096	53
WEST BATON ROUGE	\$22,272,129	\$6,623	31
WEST CARROLL	\$12,761,732	\$5,456	65
WEST FELICIANA	\$20,211,191	\$8,908	1
WINN	\$18,567,625	\$6,892	23
CITY OF MONROE	\$65,900,882	\$7,279	12
CITY OF BOGALUSA	\$19,537,278	\$7,053	19
ZACHARY COMMUNITY	\$21,453,112	\$6,704	30
CITY OF BAKER	\$14,015,899	\$6,483	38
<b>STATE TOTAL</b>	<b>\$4,644,745,624</b>	<b>\$6,619</b>	



**Table 3A: FY 2005-06 Budget Letter  
Certificated Pay Raise Requirement**

<b>LEVEL 1 &amp; 2 STATE INCREASES AND ADJUSTMENTS</b>							
	<b>SCHOOL DISTRICTS</b>	<b>2005-2006 Levels 1 &amp; 2 STATE SHARE OF COST</b>	<b>2005-2006 Levels 1 and 2 STATE SHARE per October 1, 2004 Membership</b>	<b>Rank</b>	<b>Adjusted 2004-2005 Budget Letter Level 1 &amp; 2 State Share of Costs</b>	<b>Per Pupil</b>	<b>Change in MFP Distribution between 2004-05 and 2005-06</b>
		<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>
1	Acadia	\$36,828,041	\$3,957	42	\$35,362,967	\$3,725	\$1,465,074
2	Allen	\$20,022,074	\$4,859	8	\$18,425,047	\$4,488	\$1,597,027
3	Ascension	\$57,740,371	\$3,601	52	\$52,830,290	\$3,415	\$4,910,081
4	Assumption	\$19,861,703	\$4,804	9	\$19,974,719	\$4,677	(\$113,016)
5	Avoyelles	\$26,171,975	\$4,122	37	\$25,317,665	\$3,939	\$854,310
6	Beauregard	\$25,532,552	\$4,177	32	\$24,615,895	\$4,059	\$916,657
7	Bienville	\$9,049,539	\$3,857	44	\$9,070,865	\$3,741	(\$21,326)
8	Bossier	\$63,239,546	\$3,365	55	\$62,390,251	\$3,338	\$849,295
9	Caddo	\$169,216,656	\$3,968	41	\$165,993,663	\$3,825	\$3,222,993
10	Calcasieu	\$106,229,459	\$3,359	56	\$102,141,472	\$3,238	\$4,087,987
11	Caldwell	\$8,664,293	\$4,876	7	\$8,338,686	\$4,669	\$325,607
12	Cameron	\$6,765,221	\$3,707	48	\$6,705,938	\$3,701	\$59,283
13	Catahoula	\$8,011,503	\$4,647	15	\$8,066,414	\$4,550	(\$54,911)
14	Claiborne	\$13,259,510	\$4,970	5	\$13,022,359	\$4,795	\$237,151
15	Concordia	\$15,989,304	\$4,290	29	\$15,340,611	\$4,171	\$648,693
16	DeSoto	\$19,922,667	\$4,174	33	\$19,338,316	\$4,123	\$584,351
17	East Baton Rouge	\$98,719,958	\$2,181	63	\$86,444,161	\$1,918	\$12,275,797
18	East Carroll	\$7,712,819	\$4,989	4	\$7,929,393	\$4,812	(\$216,574)
19	East Feliciana	\$10,221,539	\$4,555	19	\$10,069,437	\$4,393	\$152,102
20	Evangeline	\$27,570,351	\$4,659	14	\$27,478,186	\$4,470	\$92,165
21	Franklin	\$14,884,686	\$4,355	25	\$15,287,961	\$4,185	(\$403,275)
22	Grant	\$17,681,225	\$4,888	6	\$17,401,289	\$4,799	\$279,936
23	Iberia	\$57,376,025	\$4,147	36	\$56,667,512	\$4,055	\$708,513
24	Iberville	\$8,334,728	\$1,996	65	\$6,717,779	\$1,567	\$1,616,949
25	Jackson	\$9,458,602	\$4,154	34	\$10,258,694	\$4,323	(\$800,092)
26	Jefferson	\$106,222,832	\$2,136	64	\$104,198,159	\$2,096	\$2,024,673
27	Jefferson Davis	\$27,153,236	\$4,745	11	\$26,080,340	\$4,622	\$1,072,896
28	Lafayette	\$82,538,209	\$2,834	61	\$78,117,130	\$2,673	\$4,421,079
29	Lafourche	\$55,890,455	\$3,808	46	\$55,491,930	\$3,710	\$398,525
30	LaSalle	\$11,485,576	\$4,572	18	\$11,473,413	\$4,482	\$12,163
31	Lincoln	\$23,756,148	\$3,627	50	\$24,026,156	\$3,696	(\$270,008)
32	Livingston	\$94,980,296	\$4,429	24	\$88,312,478	\$4,244	\$6,667,818
33	Madison	\$9,415,874	\$4,296	28	\$9,244,234	\$4,157	\$171,640
34	Morehouse	\$21,935,966	\$4,352	27	\$20,146,314	\$3,960	\$1,789,652
35	Natchitoches	\$26,304,632	\$4,014	39	\$25,251,843	\$3,829	\$1,052,789
36	Orleans	\$201,678,404	\$3,206	57	\$204,448,033	\$3,145	(\$2,769,629)
37	Ouachita	\$81,113,754	\$4,482	20	\$77,883,320	\$4,320	\$3,230,434
38	Plaquemines	\$3,661,035	\$763	68	\$4,125,644	\$870	(\$464,609)
39	Pointe Coupee	\$8,576,934	\$2,887	59	\$9,128,906	\$2,896	(\$551,972)
40	Rapides	\$84,244,707	\$3,786	47	\$82,650,737	\$3,742	\$1,593,970
41	Red River	\$8,336,082	\$5,481	1	\$8,257,468	\$5,314	\$78,614
42	Richland	\$16,243,498	\$4,719	12	\$15,584,037	\$4,487	\$659,461
43	Sabine	\$18,846,837	\$4,686	13	\$18,065,035	\$4,430	\$781,802
44	St. Bernard	\$29,304,116	\$3,475	54	\$29,478,201	\$3,471	(\$174,085)
45	St. Charles	\$15,330,072	\$1,612	66	\$16,205,164	\$1,721	(\$875,092)
46	St. Helena	\$6,287,800	\$4,800	10	\$6,297,895	\$4,771	(\$10,095)
47	St. James	\$10,647,975	\$2,865	60	\$9,413,371	\$2,505	\$1,234,604
48	St. John the Baptist	\$26,991,290	\$4,247	30	\$25,816,570	\$4,165	\$1,174,720
49	St. Landry	\$62,576,753	\$4,151	35	\$61,640,906	\$4,072	\$935,847
50	St. Martin	\$35,664,866	\$4,353	26	\$35,196,408	\$4,225	\$468,458
51	St. Mary	\$37,832,236	\$3,824	45	\$36,497,816	\$3,664	\$1,334,420
52	St. Tammany	\$151,032,678	\$4,243	31	\$143,432,143	\$4,135	\$7,600,535
53	Tangipahoa	\$73,266,755	\$4,002	40	\$70,533,780	\$3,877	\$2,732,975
54	Tensas	\$3,773,705	\$4,471	21	\$3,933,738	\$4,501	(\$160,033)
55	Terrebonne	\$69,432,875	\$3,625	51	\$67,767,032	\$3,523	\$1,665,843
56	Union	\$12,917,527	\$3,886	43	\$12,358,664	\$3,738	\$558,863
57	Vermilion	\$31,107,547	\$3,577	53	\$29,446,609	\$3,413	\$1,660,938
58	Vernon	\$43,136,582	\$4,449	22	\$40,982,773	\$4,247	\$2,153,809
59	Washington	\$23,933,743	\$5,252	2	\$22,087,528	\$4,879	\$1,846,215
60	Webster	\$30,366,737	\$4,090	38	\$29,556,861	\$3,953	\$809,876
61	West Baton Rouge	\$9,395,456	\$2,794	62	\$9,078,665	\$2,611	\$316,791
62	West Carroll	\$10,371,632	\$4,434	23	\$10,072,800	\$4,241	\$298,832
63	West Feliciana	\$3,548,127	\$1,564	67	\$3,008,953	\$1,348	\$539,174
64	Winn	\$12,464,443	\$4,627	16	\$12,192,691	\$4,517	\$271,752
65	City of Monroe	\$28,618,570	\$3,161	58	\$27,635,193	\$2,994	\$983,377
66	City of Bogalusa	\$13,826,863	\$4,992	3	\$13,237,740	\$4,590	\$589,123
67	Zachary Community	\$11,695,082	\$3,655	49	\$11,519,636	\$3,590	\$175,446
68	City of Baker	\$9,992,546	\$4,622	17	\$9,484,308	\$4,405	\$508,238
	<b>STATE TOTALS</b>	<b>\$2,504,364,798</b>	<b>\$3,569</b>		<b>\$2,424,550,192</b>	<b>\$3,443</b>	<b>\$79,814,606</b>

**Table 3A: FY 2005-06 Budget Letter  
Certificated Pay Raise Requirement**

<b>LEVEL 1 &amp; 2 STATE INCREASES AND ADJUSTMENTS (continued)</b>				
<b>SCHOOL DISTRICTS</b>	<b>Increases in MFP Funding for 2005- 2006</b>	<b>Per Pupil</b>	<b>Decreases in MFP Funding for 2005- 2006</b>	<b>No. of Districts</b>
	<b>(7)</b>	<b>(8)</b>	<b>(9)</b>	<b>(10)</b>
Acadia	\$1,465,074	\$157	\$0	-
Allen	\$1,597,027	\$388	\$0	-
Ascension	\$4,910,081	\$306	\$0	-
Assumption	\$0	\$0	(\$113,016)	1
Avoyelles	\$854,310	\$135	\$0	-
Beauregard	\$916,657	\$150	\$0	-
Bienville	\$0	\$0	(\$21,326)	1
Bossier	\$849,295	\$45	\$0	-
Caddo	\$3,222,993	\$76	\$0	-
Calcasieu	\$4,087,987	\$129	\$0	-
Caldwell	\$325,607	\$183	\$0	-
Cameron	\$59,283	\$32	\$0	-
Catahoula	\$0	\$0	(\$54,911)	1
Claiborne	\$237,151	\$89	\$0	-
Concordia	\$648,693	\$174	\$0	-
DeSoto	\$584,351	\$122	\$0	-
East Baton Rouge	\$12,275,797	\$271	\$0	-
East Carroll	\$0	\$0	(\$216,574)	1
East Feliciana	\$152,102	\$68	\$0	-
Evangeline	\$92,165	\$16	\$0	-
Franklin	\$0	\$0	(\$403,275)	1
Grant	\$279,936	\$77	\$0	-
Iberia	\$708,513	\$51	\$0	-
Iberville	\$1,616,949	\$387	\$0	-
Jackson	\$0	\$0	(\$800,092)	1
Jefferson	\$2,024,673	\$41	\$0	-
Jefferson Davis	\$1,072,896	\$187	\$0	-
Lafayette	\$4,421,079	\$152	\$0	-
Lafourche	\$398,525	\$27	\$0	-
LaSalle	\$12,163	\$5	\$0	-
Lincoln	\$0	\$0	(\$270,008)	1
Livingston	\$6,667,818	\$311	\$0	-
Madison	\$171,640	\$78	\$0	-
Morehouse	\$1,789,652	\$355	\$0	-
Natchitoches	\$1,052,789	\$161	\$0	-
Orleans	\$0	\$0	(\$2,769,629)	1
Ouachita	\$3,230,434	\$179	\$0	-
Plaquemines	\$0	\$0	(\$464,609)	1
Pointe Coupee	\$0	\$0	(\$551,972)	1
Rapides	\$1,593,970	\$72	\$0	-
Red River	\$78,614	\$52	\$0	-
Richland	\$659,461	\$192	\$0	-
Sabine	\$781,802	\$194	\$0	-
St. Bernard	\$0	\$0	(\$174,085)	1
St. Charles	\$0	\$0	(\$875,092)	1
St. Helena	\$0	\$0	(\$10,095)	1
St. James	\$1,234,604	\$332	\$0	-
St. John the Baptist	\$1,174,720	\$185	\$0	-
St. Landry	\$935,847	\$62	\$0	-
St. Martin	\$468,458	\$57	\$0	-
St. Mary	\$1,334,420	\$135	\$0	-
St. Tammany	\$7,600,535	\$214	\$0	-
Tangipahoa	\$2,732,975	\$149	\$0	-
Tensas	\$0	\$0	(\$160,033)	1
Terrebonne	\$1,665,843	\$87	\$0	-
Union	\$558,863	\$168	\$0	-
Vermilion	\$1,660,938	\$191	\$0	-
Vernon	\$2,153,809	\$222	\$0	-
Washington	\$1,846,215	\$405	\$0	-
Webster	\$809,876	\$109	\$0	-
West Baton Rouge	\$316,791	\$94	\$0	-
West Carroll	\$298,832	\$128	\$0	-
West Feliciana	\$539,174	\$238	\$0	-
Winn	\$271,752	\$101	\$0	-
City of Monroe	\$983,377	\$109	\$0	-
City of Bogalusa	\$589,123	\$213	\$0	-
Zachary Community	\$175,446	\$55	\$0	-
City of Baker	\$508,238	\$235	\$0	-
<b>STATE TOTALS</b>	<b>\$86,699,323</b>	<b>\$124</b>	<b>(\$6,884,717)</b>	<b>14</b>

**Table 3A: FY 2005-06 Budget Letter  
Certificated Pay Raise Requirement**

<b>2005-06 Pay Raise Requirement</b>			
<b>SCHOOL DISTRICTS</b>	<b>Adjustment for Increased Students - Amount Subtracted From MFP Increase</b>	<b>Increased MFP Funding (L1&amp;2) After Adjustment for Student Increases</b>	<b>50% Distribution Amount for Certificated Pay Increase <u>Exclusive of</u> Retirement Contribution of 15.9%</b>
	<b>(11)</b>	<b>(12)</b>	<b>(13)</b>
Acadia	\$0	\$1,465,074	\$632,042
Allen	(\$77,737)	\$1,519,290	\$655,431
Ascension	(\$2,023,959)	\$2,886,122	\$1,245,091
Assumption	\$0	\$0	\$0
Avoyelles	\$0	\$854,310	\$368,555
Beauregard	(\$204,661)	\$711,996	\$307,160
Bienville	\$0	\$0	\$0
Bossier	(\$336,524)	\$512,771	\$221,213
Caddo	\$0	\$3,222,993	\$1,390,420
Calcasieu	(\$265,389)	\$3,822,598	\$1,649,093
Caldwell	\$0	\$325,607	\$140,469
Cameron	(\$48,191)	\$11,092	\$4,785
Catahoula	\$0	\$0	\$0
Claiborne	\$0	\$237,151	\$102,308
Concordia	(\$210,216)	\$438,477	\$189,162
DeSoto	(\$346,444)	\$237,907	\$102,635
East Baton Rouge	(\$440,540)	\$11,835,257	\$5,105,805
East Carroll	\$0	\$0	\$0
East Feliciana	\$0	\$152,102	\$65,618
Evangeline	\$0	\$92,165	\$39,761
Franklin	\$0	\$0	\$0
Grant	\$0	\$279,936	\$120,766
Iberia	\$0	\$708,513	\$305,657
Iberville	\$0	\$1,616,949	\$697,562
Jackson	\$0	\$0	\$0
Jefferson	(\$74,743)	\$1,949,930	\$841,212
Jefferson Davis	(\$379,566)	\$693,330	\$299,107
Lafayette	\$0	\$4,421,079	\$1,907,282
Lafourche	\$0	\$398,525	\$171,926
LaSalle	\$0	\$12,163	\$5,247
Lincoln	(\$177,745)	\$0	\$0
Livingston	(\$2,817,117)	\$3,850,701	\$1,661,217
Madison	\$0	\$171,640	\$74,047
Morehouse	\$0	\$1,789,652	\$772,067
Natchitoches	\$0	\$1,052,789	\$454,180
Orleans	\$0	\$0	\$0
Ouachita	(\$318,216)	\$2,912,218	\$1,256,349
Plaquemines	(\$43,466)	\$0	\$0
Pointe Coupee	\$0	\$0	\$0
Rapides	(\$617,081)	\$976,889	\$421,436
Red River	\$0	\$78,614	\$33,915
Richland	\$0	\$659,461	\$284,496
Sabine	\$0	\$781,802	\$337,274
St. Bernard	\$0	\$0	\$0
St. Charles	(\$146,707)	\$0	\$0
St. Helena	\$0	\$0	\$0
St. James	\$0	\$1,234,604	\$532,616
St. John the Baptist	(\$666,713)	\$508,007	\$219,157
St. Landry	\$0	\$935,847	\$403,730
St. Martin	\$0	\$468,458	\$202,096
St. Mary	\$0	\$1,334,420	\$575,677
St. Tammany	(\$3,844,240)	\$3,756,295	\$1,620,490
Tangipahoa	(\$472,198)	\$2,260,777	\$975,314
Tensas	\$0	\$0	\$0
Terrebonne	\$0	\$1,665,843	\$718,655
Union	(\$69,951)	\$488,912	\$210,920
Vermilion	(\$239,674)	\$1,421,264	\$613,142
Vernon	(\$204,671)	\$1,949,138	\$840,871
Washington	(\$157,562)	\$1,688,653	\$728,496
Webster	\$0	\$809,876	\$349,386
West Baton Rouge	\$0	\$316,791	\$136,666
West Carroll	\$0	\$298,832	\$128,918
West Feliciana	(\$57,858)	\$481,316	\$207,643
Winn	\$0	\$271,752	\$117,236
City of Monroe	\$0	\$983,377	\$424,235
City of Bogalusa	\$0	\$589,123	\$254,151
Zachary Community	\$0	\$175,446	\$75,689
City of Baker	(\$41,597)	\$466,641	\$201,312
<b>STATE TOTALS</b>	<b>(\$14,282,766)</b>	<b>\$72,784,475</b>	<b>\$31,399,688</b>

**Table 4: FY 2005-06 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 Adjusted Support Worker Pay Supplement	Adjusted 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	\$1,461,199	\$261,464	9,496	\$27.53	\$256,222
Allen	\$525,475	4,149	\$127	\$523,367	\$116,735	4,176	\$27.95	\$115,182
Ascension	\$0	14,943	\$0	\$0	\$411,465	15,194	\$27.08	\$434,174
Assumption	\$55,335	4,408	\$13	\$53,742	\$160,516	4,343	\$36.96	\$152,793
Avoyelles	\$791,034	6,619	\$120	\$762,000	\$158,974	6,551	\$24.27	\$154,115
Beauregard	\$145,792	6,008	\$24	\$146,712	\$190,953	6,059	\$31.52	\$192,682
Bienville	\$36,127	2,491	\$15	\$35,190	\$89,153	2,452	\$36.36	\$85,301
Bossier	\$2,667,258	18,494	\$144	\$2,706,048	\$470,028	18,624	\$25.24	\$474,310
Caddo	\$3,878,311	43,752	\$89	\$3,795,227	\$1,546,614	43,557	\$35.51	\$1,514,253
Calcasieu	\$1,053,189	31,472	\$33	\$1,043,526	\$823,246	31,548	\$26.10	\$825,334
Caldwell	\$93,269	1,819	\$51	\$90,627	\$61,994	1,800	\$34.44	\$61,200
Cameron	\$366,504	1,885	\$194	\$354,050	\$62,766	1,850	\$33.93	\$61,922
Catahoula	\$113,817	1,813	\$63	\$108,612	\$73,184	1,778	\$41.16	\$70,960
Claiborne	\$297,923	2,706	\$110	\$293,480	\$83,860	2,678	\$31.31	\$83,535
Concordia	\$0	3,767	\$0	\$0	\$122,467	3,725	\$32.88	\$122,544
DeSoto	\$0	4,816	\$0	\$0	\$160,516	4,837	\$33.19	\$158,416
<b>East Baton Rouge</b>	\$8,916,813	51,095	\$175	\$7,921,550	<b>\$1,404,528</b>	50,958	<b>\$27.56</b>	\$1,247,531
East Carroll	\$130,190	1,722	\$76	\$117,496	\$53,761	1,709	\$31.46	\$48,637
East Feliciana	\$399,040	2,473	\$161	\$361,284	\$80,773	2,434	\$33.19	\$74,478
Evangeline	\$0	6,232	\$0	\$0	\$171,621	6,185	\$27.75	\$164,225
Franklin	\$305,731	3,716	\$82	\$280,276	\$97,223	3,701	\$26.27	\$89,791
Grant	\$0	3,594	\$0	\$0	\$108,745	3,574	\$30.43	\$110,065
Iberia	\$768,993	14,342	\$54	\$747,090	\$359,799	14,039	\$25.63	\$354,591
Iberville	\$815,110	4,769	\$171	\$713,925	\$134,222	4,564	\$29.41	\$122,787
Jackson	\$0	2,522	\$0	\$0	\$75,708	2,428	\$31.18	\$70,997
Jefferson	\$7,899,973	50,077	\$158	\$7,859,078	\$1,468,275	49,847	\$29.46	\$1,465,370
Jefferson Davis	\$374,353	5,737	\$65	\$371,995	\$159,489	5,684	\$28.06	\$160,587
Lafayette	\$1,939,111	29,094	\$67	\$1,951,375	\$638,968	28,919	\$22.10	\$643,663
Lafourche	\$1,104,377	15,067	\$73	\$1,071,567	\$402,838	15,035	\$26.79	\$393,250
LaSalle	\$157,003	2,537	\$62	\$155,744	\$86,518	2,547	\$33.97	\$85,333
Lincoln	\$0	6,596	\$0	\$0	\$145,597	6,540	\$22.26	\$145,781
Livingston	\$0	19,916	\$0	\$0	\$448,240	20,415	\$21.96	\$470,888
Madison	\$395,986	2,360	\$168	\$368,256	\$65,849	2,280	\$28.88	\$63,305
Morehouse	\$490,129	5,134	\$95	\$478,800	\$123,539	5,115	\$24.15	\$121,716
Natchitoches	\$391,619	6,657	\$59	\$386,686	\$168,087	6,601	\$25.46	\$166,865
<b>Orleans</b>	\$10,540,777	70,912	\$149	\$9,374,484	<b>\$1,616,719</b>	67,871	<b>\$23.82</b>	\$1,498,659
Ouachita	\$0	17,620	\$0	\$0	\$542,706	17,850	\$30.40	\$550,179
Plaquemines	\$291,773	4,727	\$62	\$297,662	\$173,840	4,604	\$37.76	\$181,286
Pointe Coupee	\$422,566	3,158	\$134	\$398,114	\$102,365	3,168	\$32.31	\$95,993
Rapides	\$3,710,521	22,520	\$165	\$3,671,745	\$642,690	22,373	\$28.73	\$639,329
Red River	\$334,357	1,647	\$203	\$308,763	\$63,072	1,531	\$41.20	\$62,665
Richland	\$9,080	3,566	\$3	\$10,326	\$106,093	3,517	\$30.17	\$103,845
Sabine	\$0	4,158	\$0	\$0	\$121,212	4,127	\$29.37	\$118,126
St. Bernard	\$0	8,406	\$0	\$0	\$192,322	8,374	\$22.97	\$193,706
St. Charles	\$0	9,641	\$0	\$0	\$284,288	9,462	\$30.05	\$285,745
St. Helena	\$228,130	1,333	\$171	\$224,010	\$59,068	1,300	\$45.44	\$59,526
St. James	\$701,074	3,777	\$186	\$691,362	\$128,105	3,801	\$33.70	\$125,263
St. John the Baptist	\$1,119,258	6,104	\$183	\$1,163,148	\$161,546	6,166	\$26.20	\$166,527
St. Landry	\$92,418	15,331	\$6	\$90,450	\$481,858	15,324	\$31.44	\$473,958
St. Martin	\$347,511	8,418	\$41	\$335,913	\$198,707	8,371	\$23.74	\$194,502
St. Mary	\$318,532	10,321	\$31	\$306,714	\$279,681	10,181	\$27.47	\$271,788
St. Tammany	\$362,798	32,844	\$11	\$391,545	\$929,136	33,946	\$27.37	\$974,235
Tangipahoa	\$2,317,638	17,839	\$130	\$2,380,170	\$420,684	17,636	\$23.85	\$436,670
Tensas	\$143,741	953	\$151	\$127,444	\$45,644	916	\$49.83	\$42,057
Terrebonne	\$2,873,694	19,262	\$149	\$2,853,648	\$524,229	19,250	\$27.23	\$521,509
Union	\$0	3,487	\$0	\$0	\$97,236	3,425	\$28.39	\$94,368
Vermilion	\$1,405,239	8,687	\$162	\$1,408,752	\$191,386	8,707	\$21.98	\$191,138
Vernon	\$1,546,233	9,794	\$158	\$1,531,810	\$316,027	9,630	\$32.82	\$318,190
<b>Washington</b>	\$567,537	4,496	\$126	\$574,182	<b>\$141,222</b>	4,528	<b>\$31.19</b>	\$142,133
Webster	\$154,833	7,527	\$21	\$155,925	\$186,111	7,512	\$24.78	\$183,992
West Baton Rouge	\$605,895	3,641	\$166	\$558,258	\$110,093	3,492	\$31.53	\$106,035
West Carroll	\$18,940	2,481	\$8	\$18,712	\$58,650	2,382	\$24.62	\$57,586
West Feliciana	\$0	2,209	\$0	\$0	\$70,476	2,224	\$31.69	\$71,905
Winn	\$131,366	2,813	\$47	\$126,618	\$88,281	2,777	\$31.79	\$85,642
City of Monroe	\$1,554,565	9,546	\$163	\$1,475,639	\$277,304	9,266	\$29.93	\$270,956
City of Bogalusa	\$0	3,016	\$0	\$0	\$89,005	2,913	\$30.55	\$84,624
Zachary Community	\$0	-	\$175	\$560,000	\$0	0	\$27.56	\$88,192
City of Baker	\$0	-	\$175	\$378,350	\$0	0	\$27.56	\$59,585
<b>STATE TOTALS</b>	<b>\$65,417,228</b>	<b>712,598</b>	<b>\$92</b>	<b>\$63,572,646</b>	<b>\$19,687,471</b>	<b>707,867</b>	<b>\$27.81</b>	<b>\$19,512,717</b>



**Table 4: FY 2005-06 Budget Letter  
Level 3 Unequalized Funding**

SCHOOL SYSTEM	Foreign Language Associates		Accountability Student Transfer	
	Number of Foreign Associate Teachers FY 2004-05	Level 3 State Funding for Foreign Associate Teachers \$20,000	Number of Students Received from SI2 - SI6 Schools	2005-06 Accountability Reward Amount
			Based on 2004-05 Data	\$2,809
	(9)	(10)	(11)	(12)
Acadia	1	\$20,000		\$0
Allen	1	\$20,000		\$0
Ascension	0	\$0		\$0
Assumption	4	\$80,000		\$0
Avoyelles	0	\$0		\$0
Beauregard	0	\$0		\$0
Bienville	0	\$0		\$0
Bossier	4	\$80,000		\$0
Caddo	9	\$180,000		\$0
Calcasieu	24	\$480,000		\$0
Caldwell	0	\$0		\$0
Cameron	2	\$40,000		\$0
Catahoula	0	\$0		\$0
Claiborne	0	\$0		\$0
Concordia	3	\$60,000		\$0
DeSoto	4	\$80,000		\$0
<b>East Baton Rouge</b>	6	\$120,000		\$0
East Carroll	0	\$0		\$0
East Feliciana	0	\$0		\$0
Evangeline	0	\$0		\$0
Franklin	0	\$0		\$0
Grant	0	\$0		\$0
Iberia	5	\$100,000		\$0
Iberville	0	\$0		\$0
Jackson	3	\$60,000		\$0
Jefferson	5	\$100,000		\$0
Jefferson Davis	4	\$80,000		\$0
Lafayette	29	\$580,000		\$0
Lafourche	41	\$820,000		\$0
LaSalle	0	\$0		\$0
Lincoln	1	\$20,000		\$0
Livingston	5	\$100,000		\$0
Madison	0	\$0		\$0
Morehouse	0	\$0		\$0
Natchitoches	0	\$0		\$0
<b>Orleans</b>	38	\$760,000		\$0
Ouachita	2	\$40,000		\$0
Plaquemines	3	\$60,000		\$0
Pointe Coupee	2	\$40,000		\$0
Rapides	0	\$0		\$0
Red River	0	\$0		\$0
Richland	0	\$0		\$0
Sabine	0	\$0		\$0
St. Bernard	0	\$0		\$0
St. Charles	0	\$0		\$0
St. Helena	0	\$0		\$0
St. James	0	\$0		\$0
St. John the Baptist	7	\$140,000		\$0
St. Landry	20	\$400,000		\$0
St. Martin	11	\$220,000		\$0
St. Mary	0	\$0		\$0
St. Tammany	4	\$80,000		\$0
Tangipahoa	1	\$20,000		\$0
Tensas	0	\$0		\$0
Terrebonne	0	\$0		\$0
Union	0	\$0		\$0
Vermilion	0	\$0		\$0
Vernon	2	\$40,000		\$0
<b>Washington</b>	0	\$0		\$0
Webster	0	\$0		\$0
West Baton Rouge	0	\$0		\$0
West Carroll	0	\$0		\$0
West Feliciana	0	\$0		\$0
Winn	0	\$0		\$0
City of Monroe	0	\$0		\$0
City of Bogalusa	0	\$0		\$0
Zachary Community	3	\$60,000		\$0
City of Baker	4	\$80,000		\$0
<b>STATE TOTALS</b>	<b>248</b>	<b>\$4,960,000</b>	<b>0</b>	<b>\$0</b>

**Table 4: FY 2005-06 Budget Letter  
Level 3 Unequalized Funding**

SCHOOL SYSTEM	Hold Harmless				TOTAL LEVEL 3
	Hold Harmless Per Pupil Amount	Current Year Hold Harmless Amount	Amount Received in Prior Year and Not to Exceed	2005-2006 Lesser Amount of Current Year or Amount Not to Exceed	2005-2006 TOTAL LEVEL 3 UNEQUALIZED FUNDING
	(13)	(14)	(15)	(16)	(17)
Acadia	\$0	\$0	\$0	\$0	\$1,737,421
Allen	\$0	\$0	\$0	\$0	\$658,549
Ascension	\$0	\$0	\$0	\$0	\$434,174
Assumption	\$0	\$0	\$0	\$0	\$286,535
Avoyelles	\$0	\$0	\$0	\$0	\$916,115
Beauregard	\$0	\$0	\$0	\$0	\$339,394
Bienville	\$0	\$0	\$0	\$0	\$120,491
Bossier	\$0	\$0	\$0	\$0	\$3,260,358
Caddo	\$0	\$0	\$0	\$0	\$5,489,480
Calcasieu	\$0	\$0	\$0	\$0	\$2,348,860
Caldwell	\$0	\$0	\$0	\$0	\$151,827
Cameron	\$0	\$0	\$0	\$0	\$455,972
Catahoula	\$0	\$0	\$0	\$0	\$179,572
Claiborne	\$0	\$0	\$0	\$0	\$377,015
Concordia	\$61	\$227,347	\$224,419	\$224,419	\$406,963
DeSoto	\$0	\$0	\$0	\$0	\$238,416
<b>East Baton Rouge</b>	\$567	\$25,665,822	\$25,595,514	\$25,595,514	\$34,884,595
East Carroll	\$0	\$0	\$0	\$0	\$166,133
East Feliciana	\$0	\$0	\$0	\$0	\$435,762
Evangeline	\$30	\$177,540	\$184,440	\$177,540	\$341,765
Franklin	\$0	\$0	\$0	\$0	\$370,067
Grant	\$0	\$0	\$0	\$0	\$110,065
Iberia	\$0	\$0	\$0	\$0	\$1,201,681
Iberville	\$586	\$2,446,550	\$2,512,768	\$2,446,550	\$3,283,262
Jackson	\$0	\$0	\$0	\$0	\$130,997
Jefferson	\$523	\$26,014,543	\$26,013,497	\$26,013,497	\$35,437,945
Jefferson Davis	\$0	\$0	\$0	\$0	\$612,582
Lafayette	\$69	\$2,009,625	\$1,996,377	\$1,996,377	\$5,171,415
Lafourche	\$0	\$0	\$0	\$0	\$2,284,817
LaSalle	\$0	\$0	\$0	\$0	\$241,077
Lincoln	\$0	\$0	\$0	\$0	\$165,781
Livingston	\$0	\$0	\$0	\$0	\$570,888
Madison	\$0	\$0	\$0	\$0	\$431,561
Morehouse	\$0	\$0	\$0	\$0	\$600,516
Natchitoches	\$0	\$0	\$0	\$0	\$553,551
<b>Orleans</b>	\$0	\$0	\$0	\$0	\$11,633,143
Ouachita	\$0	\$0	\$0	\$0	\$590,179
Plaquemines	\$1,497	\$7,187,097	\$6,901,170	\$6,901,170	\$7,440,118
Pointe Coupee	\$112	\$332,752	\$354,256	\$332,752	\$866,859
Rapides	\$0	\$0	\$0	\$0	\$4,311,074
Red River	\$0	\$0	\$0	\$0	\$371,428
Richland	\$0	\$0	\$0	\$0	\$114,171
Sabine	\$0	\$0	\$0	\$0	\$118,126
St. Bernard	\$0	\$0	\$0	\$0	\$193,706
St. Charles	\$1,010	\$9,604,090	\$9,520,260	\$9,520,260	\$9,806,005
St. Helena	\$0	\$0	\$0	\$0	\$283,536
St. James	\$498	\$1,851,066	\$1,872,978	\$1,851,066	\$2,667,691
St. John the Baptist	\$0	\$0	\$0	\$0	\$1,469,675
St. Landry	\$0	\$0	\$0	\$0	\$964,408
St. Martin	\$0	\$0	\$0	\$0	\$750,415
St. Mary	\$0	\$0	\$0	\$0	\$578,502
St. Tammany	\$0	\$0	\$0	\$0	\$1,445,780
Tangipahoa	\$0	\$0	\$0	\$0	\$2,836,840
Tensas	\$0	\$0	\$0	\$0	\$169,501
Terrebonne	\$0	\$0	\$0	\$0	\$3,375,157
Union	\$0	\$0	\$0	\$0	\$94,368
Vermilion	\$0	\$0	\$0	\$0	\$1,599,890
Vernon	\$0	\$0	\$0	\$0	\$1,890,000
<b>Washington</b>	\$0	\$0	\$0	\$0	\$716,315
Webster	\$0	\$0	\$0	\$0	\$339,917
West Baton Rouge	\$0	\$0	\$0	\$0	\$664,293
West Carroll	\$0	\$0	\$0	\$0	\$76,298
West Feliciana	\$2,697	\$6,119,493	\$5,908,357	\$5,908,357	\$5,980,262
Winn	\$0	\$0	\$0	\$0	\$212,260
City of Monroe	\$0	\$0	\$0	\$0	\$1,746,595
City of Bogalusa	\$0	\$0	\$0	\$0	\$84,624
Zachary Community	\$0	\$0	\$0	\$0	\$708,192
City of Baker	\$0	\$0	\$0	\$0	\$517,935
<b>STATE TOTALS</b>	<b>\$507</b>	<b>\$81,635,925</b>	<b>\$81,084,036</b>	<b>\$80,967,502</b>	<b>\$169,012,865</b>

TABLE 5A: FY 2005-2006 BUDGET LETTER FOR THE LAB. SCHOOLS

School	October 1, 2004 Membership	MFP State Average Per Pupil FY 2005-06 <small>(Table 3, col. 33)</small>	Total Allocation	FY2003-04 Adjustments	FY2004-05 Adjustments	Total Adjustments FY2003-04 and FY2004-05	Total Allocation with Adjustments	Monthly Payment Amount <small>(Col. 6/12)</small>
	(1)	(2)	(3)	(4)a	(4)b	(5)	(6)	(7)
<b>LSU</b> Lab. School	951	\$3,809	\$3,622,359	(\$5,418)	(\$4,515)	(\$9,933)	\$3,612,426	\$301,036
<b>Southern Univ.</b> Lab. School	450	\$3,809	\$1,714,050	(\$2,652)	(\$5,894)	(\$8,546)	\$1,705,504	\$142,125
<b>TOTAL</b>	<b>1,401</b>		<b>\$5,336,409</b>	<b>(\$8,070)</b>	<b>(\$10,409)</b>	<b>(\$18,479)</b>	<b>\$5,317,930</b>	<b>\$443,161</b>

TABLE 5B-1: FY 2005-2006 MFP ALLOCATION FOR THE RECOVERY SCHOOL DISTRICT

School	Projected October 1, 2005 Membership  <i>(actual for Capdau; data from application for all others)</i>	State Share Allocation to RSD Schools			Projected October 1, 2005 Membership  <i>(actual for Capdau; data from application for all others)</i>	Local Revenue Transfer to RSD Schools			Total Allocation to RSD Schools	
		2005-2006 District Level 1, 2, and 3 State Share per Pupil  <i>(Table 3, col. 33)</i>	2005-2006 State Share RSD School Allocation based on 2005-2006 District Per Pupil Amount  <i>(col. 2 *col. 1)</i>	2005-2006 State Share Monthly Payment  <i>(col. 3/12)</i>		2005-2006 Local Revenue per Pupil Transfer Amount  <i>(per RSD calculation)</i>	2005-2006 Local Revenue Transfer based on District's Local Revenue per Pupil  <i>(col. 5*col.6)</i>	2005-2006 Local Revenue Monthly Transfer  <i>(col. 7/12)</i>	2005-2006 District State Share Amount plus Local Revenue Transfer Amount  <i>(col. 3 + col. 7)</i>	2005-2006 Total Monthly Allocation  <i>(col. 4 + col. 8)</i>
		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>Orleans Parish</b>										
Capdau <i>(UNO/New Beginnings)</i>	261	\$3,390	\$884,790	\$73,733	261	\$2,710	\$707,310	\$58,943	\$1,592,100	\$132,676
Medard H. Nelson <i>(UNO/New Beginnings)</i>	504	\$3,390	\$1,708,560	\$142,380	504	\$2,710	\$1,365,840	\$113,820	\$3,074,400	\$256,200
S.J. Green Middle <i>(Middle School Advocates)</i>	358	\$3,390	\$1,213,620	\$101,135	358	\$2,710	\$970,180	\$80,848	\$2,183,800	\$181,983
Edward Phillip <i>(KIPP)</i>	125	\$3,390	\$423,750	\$35,313	125	\$2,710	\$338,750	\$28,229	\$762,500	\$63,542
Sophie B. Wright <i>(SUNO)</i>	360	\$3,390	\$1,220,400	\$101,700	360	\$2,710	\$975,600	\$81,300	\$2,196,000	\$183,000
<b>TOTAL RSD</b>	1,608		\$5,451,120	\$454,261	1,608		\$4,357,680	\$363,140	\$9,808,800	\$817,401



TABLE 5B-2: FY 2005-2006 DISTRICT MFP REDUCTION AND LOCAL REVENUE TRANSFER FOR THE RECOVERY SCHOOL DISTRICT

School	October 1, 2004 Membership	State Share MFP Reduction from Orleans Parish Schools			Projected October 1, 2005 Membership	Orleans Local Revenue Transfer from MFP to RSD Schools			Total Orleans Reduction and Transfer from MFP Funds	
		2005-2006 District Level 1, 2, and 3 State Share per Pupil	2005-2006 State Share Allocation based on District Per Pupil Amount	2005-2006 State Share Monthly Payment		2005-2006 Local Revenue per Pupil Transfer Amount	2005-2006 Local Revenue Transfer based on District's Local Revenue per Pupil	2005-2006 Local Revenue Monthly Transfer	2005-2006 District State Share Amount plus Local Revenue Transfer Amount	2005-2006 Total Monthly Allocation
	(per SIS)	(Table 3, col. 33)	(col. 11 *col. 12)	(col. 13/12)	(actual for Capdau; data from application for all others)	(per RSD calculation)	(col. 16*col. 15)	(col. 17/12)	(col. 13 + col. 17)	(col. 14 + col. 18)
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
<b>Orleans Parish</b>										
Capdau <i>(UNO/New Beginnings)</i>	261	\$3,390	\$884,790	\$73,733	261	\$2,710	\$707,310	\$58,943	\$1,592,100	\$132,676
Medard H. Nelson <i>(UNO/New Beginnings)</i>	414	\$3,390	\$1,403,460	\$116,955	504	\$2,710	\$1,365,840	\$113,820	\$2,769,300	\$230,775
S.J. Green Middle <i>(Middle School Advocates)</i>	241	\$3,390	\$816,990	\$68,083	358	\$2,710	\$970,180	\$80,848	\$1,787,170	\$148,931
Edward Phillip <i>(KIPP)</i>	173	\$3,390	\$586,470	\$48,873	125	\$2,710	\$338,750	\$28,229	\$925,220	\$77,102
Sophie B. Wright <i>(SUNO)</i>	220	\$3,390	\$745,800	\$62,150	360	\$2,710	\$975,600	\$81,300	\$1,721,400	\$143,450
<b>TOTAL RSD</b>	1,309		\$4,437,510	\$369,794	1,608		\$4,357,680	\$363,140	\$8,795,190	\$732,934

**TABLE 6: FY 2005-06 Budget Letter  
Local Wealth Factor**

LEA	School System	OCT. 1, 2004 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	13,211	\$7,281,436	\$551	\$9,813,614	\$743	\$395,674	\$30
2	ALLEN	5,830	\$2,788,024	\$478	\$3,426,539	\$588	\$97,314	\$17
3	ASCENSION	21,329	\$19,468,353	\$913	\$26,609,578	\$1,248	\$160,782	\$8
4	ASSUMPTION	6,009	\$3,309,460	\$551	\$3,564,528	\$593	\$134,766	\$22
5	AVOYELLES	8,769	\$3,070,928	\$350	\$6,032,083	\$688	\$163,060	\$19
6	BEAUREGARD	8,268	\$5,711,071	\$691	\$6,622,733	\$801	\$291,964	\$35
7	BIENVILLE	3,485	\$5,079,950	\$1,458	\$2,801,351	\$804	\$139,639	\$40
8	BOSSIER	24,106	\$16,891,699	\$701	\$32,047,657	\$1,329	\$564,392	\$23
9	CADDO	56,982	\$38,368,121	\$673	\$67,467,435	\$1,184	\$2,350,574	\$41
10	CALCASIEU	42,825	\$37,901,745	\$885	\$63,155,108	\$1,475	\$1,014,106	\$24
11	CALDWELL	2,673	\$1,130,024	\$423	\$1,429,370	\$535	\$88,817	\$33
12	CAMERON	2,850	\$6,100,475	\$2,141	\$277,838	\$97	\$867,662	\$304
13	CATAHOULA	2,526	\$1,178,175	\$466	\$1,442,723	\$571	\$100,477	\$40
14	CLAIBORNE	4,214	\$2,938,586	\$697	\$2,352,193	\$558	\$179,798	\$43
15	CONCORDIA	5,263	\$4,038,844	\$767	\$3,300,548	\$627	\$171,889	\$33
16	DESOTO	6,918	\$7,321,160	\$1,058	\$6,172,364	\$892	\$312,354	\$45
17	EAST BATON ROUGE	61,344	\$84,817,427	\$1,383	\$118,032,105	\$1,924	\$3,785,428	\$62
18	EAST CARROLL	2,416	\$1,198,805	\$496	\$897,136	\$371	\$70,652	\$29
19	EAST FELICIANA	3,471	\$2,491,924	\$718	\$2,162,942	\$623	\$92,912	\$27
20	EVANGELINE	8,661	\$4,415,936	\$510	\$4,515,498	\$521	\$244,739	\$28
21	FRANKLIN	5,063	\$1,938,501	\$383	\$3,574,566	\$706	\$1,391	\$0
22	GRANT	5,291	\$1,215,809	\$230	\$1,506,447	\$285	\$545,570	\$103
23	IBERIA	19,421	\$11,308,059	\$582	\$18,471,346	\$951	\$557,527	\$29
24	IBERVILLE	6,171	\$12,397,522	\$2,009	\$10,450,066	\$1,693	\$154,942	\$25
25	JACKSON	3,298	\$2,541,389	\$771	\$3,972,285	\$1,204	\$110,183	\$33
26	JEFFERSON	68,704	\$89,553,389	\$1,303	\$143,944,577	\$2,095	\$2,127,114	\$31
27	JEFFERSON DAVIS	8,308	\$4,782,885	\$576	\$6,118,021	\$736	\$311,423	\$37
28	LAFAYETTE	38,506	\$35,655,664	\$926	\$68,161,912	\$1,770	\$2,050,172	\$53
29	LAFOURCHE	19,739	\$16,866,530	\$854	\$19,179,353	\$972	\$785,767	\$40
30	LASALLE	3,529	\$1,690,833	\$479	\$2,475,929	\$702	\$82,471	\$23
31	LINCOLN	8,857	\$7,254,452	\$819	\$12,030,134	\$1,358	\$282,313	\$32
32	LIVINGSTON	27,670	\$7,116,329	\$257	\$16,181,823	\$585	\$695,309	\$25
33	MADISON	3,288	\$1,887,118	\$574	\$1,910,196	\$581	\$42,381	\$13
34	MOREHOUSE	7,314	\$4,873,483	\$666	\$5,571,678	\$762	\$287,195	\$39
35	NATCHITOCHE	9,092	\$5,338,150	\$587	\$8,510,988	\$936	\$664,325	\$73
36	ORLEANS	85,039	\$86,300,936	\$1,015	\$118,154,859	\$1,389	\$3,321,844	\$39
37	OUACHITA	24,086	\$14,215,368	\$590	\$19,198,439	\$797	\$767,860	\$32
38	PLAQUEMINES	6,777	\$23,225,847	\$3,427	\$11,233,575	\$1,658	\$93,328	\$14
39	POINTE COUPEE	4,766	\$9,600,403	\$2,014	\$4,594,825	\$964	\$149,778	\$31
40	RAPIDES	30,217	\$18,727,021	\$620	\$35,754,921	\$1,183	\$1,201,631	\$40
41	RED RIVER	2,333	\$1,132,853	\$486	\$1,274,998	\$547	\$53,317	\$23
42	RICHLAND	5,076	\$2,329,192	\$459	\$2,981,400	\$587	\$247,096	\$49
43	SABINE	6,041	\$3,016,913	\$499	\$4,207,444	\$696	\$164,057	\$27
44	ST. BERNARD	11,385	\$11,126,351	\$977	\$14,467,374	\$1,271	\$353,405	\$31
45	ST. CHARLES	12,542	\$30,785,414	\$2,455	\$18,398,307	\$1,467	\$289,739	\$23
46	ST. HELENA	2,133	\$1,369,647	\$642	\$1,020,895	\$479	\$34,790	\$16
47	ST. JAMES	5,484	\$10,086,993	\$1,839	\$6,328,823	\$1,154	\$87,438	\$16
48	ST. JOHN THE BAPTIST	9,449	\$7,573,615	\$802	\$10,600,564	\$1,122	\$211,112	\$22
49	ST. LANDRY	20,972	\$12,800,101	\$610	\$15,363,938	\$733	\$645,859	\$31
50	ST. MARTIN	11,312	\$5,145,280	\$455	\$7,567,136	\$669	\$500,938	\$44
51	ST. MARY	13,829	\$12,123,552	\$877	\$13,147,872	\$951	\$561,331	\$41
52	ST. TAMMANY	49,224	\$28,414,389	\$577	\$57,992,393	\$1,178	\$1,804,707	\$37
53	TANGIPAHOA	24,881	\$11,062,876	\$445	\$21,959,171	\$883	\$385,883	\$16
54	TENSAS	1,420	\$1,659,140	\$1,168	\$771,770	\$544	\$70,229	\$49
55	TERREBONNE	26,687	\$18,274,214	\$685	\$31,299,107	\$1,173	\$388,647	\$15
56	UNION	4,869	\$4,069,490	\$836	\$3,191,426	\$655	\$160,546	\$33
57	VERMILION	11,912	\$8,399,179	\$705	\$10,831,546	\$909	\$2,276,776	\$191
58	VERNON	12,936	\$3,582,612	\$277	\$7,987,628	\$617	\$599,258	\$46
59	WASHINGTON	7,001	\$2,168,364	\$310	\$3,281,216	\$469	\$143,723	\$21
60	WEBSTER	9,974	\$5,137,219	\$515	\$8,933,063	\$896	\$443,301	\$44
61	WEST BATON ROUGE	4,991	\$8,346,750	\$1,672	\$6,457,220	\$1,294	\$143,828	\$29
62	WEST CARROLL	3,456	\$1,643,315	\$476	\$1,771,731	\$513	\$100,776	\$29
63	WEST FELICIANA	3,438	\$11,853,148	\$3,448	\$2,763,116	\$804	\$51,954	\$15
64	WINN	3,963	\$2,021,238	\$510	\$3,001,483	\$757	\$445,852	\$113
65	CITY OF MONROE	12,838	\$13,136,304	\$1,023	\$21,191,998	\$1,651	\$316,827	\$25
66	CITY OF BOGALUSA	4,678	\$2,377,463	\$508	\$3,928,728	\$840	\$225,541	\$48
67	ZACHARY COMMUNITY	4,313	\$3,754,684	\$871	\$5,031,590	\$1,167	\$51,338	\$12
68	CITY OF BAKER	3,093	\$1,025,162	\$331	\$2,389,904	\$773	\$0	\$0
	<b>STATE TOTAL</b>	<b>966,516</b>	<b>\$836,407,286</b>	<b>\$865</b>	<b>\$1,161,261,120</b>	<b>\$1,201</b>	<b>\$36,217,778</b>	<b>\$37</b>

**TABLE 6: FY 2005-06 Budget Letter  
Local Wealth Factor**

School System	LOCAL WEALTH FACTOR				2003-2004 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	\$17,490,723	\$1,324	0.629149	46	\$10,684,381	\$809	0.610861	66
ALLEN	\$6,311,877	\$1,083	0.514482	57	\$8,118,655	\$1,393	1.286261	9
ASCENSION	\$46,238,712	\$2,168	1.030190	18	\$51,604,325	\$2,419	1.116040	17
ASSUMPTION	\$7,008,753	\$1,166	0.554271	52	\$8,111,365	\$1,350	1.157316	14
AVOYELLES	\$9,266,071	\$1,057	0.502146	60	\$6,170,308	\$704	0.665900	62
BEAUREGARD	\$12,625,768	\$1,527	0.725668	34	\$13,859,360	\$1,676	1.097711	20
BIENVILLE	\$8,020,940	\$2,302	1.093715	15	\$11,050,106	\$3,171	1.377657	3
BOSSIER	\$49,503,748	\$2,054	0.975879	19	\$45,738,460	\$1,897	0.923938	45
CADDO	\$108,186,130	\$1,899	0.902226	24	\$130,790,670	\$2,295	1.208943	10
CALCASIEU	\$102,070,959	\$2,383	1.132625	14	\$105,296,912	\$2,459	1.031606	26
CALDWELL	\$2,648,210	\$991	0.470801	63	\$2,582,560	\$966	0.975210	34
CAMERON	\$7,245,975	\$2,542	1.208188	12	\$9,700,590	\$3,404	1.338756	5
CATAHOULA	\$2,721,375	\$1,077	0.511963	58	\$2,536,337	\$1,004	0.932000	44
CLAIBORNE	\$5,470,576	\$1,298	0.616908	47	\$5,641,646	\$1,339	1.031274	27
CONCORDIA	\$7,511,281	\$1,427	0.678209	38	\$7,347,878	\$1,396	0.978244	33
DESOTO	\$13,805,878	\$1,996	0.948345	22	\$18,274,152	\$2,642	1.323649	7
EAST BATON ROUGE	\$206,634,960	\$3,368	1.600713	6	\$213,682,567	\$3,483	1.034108	25
EAST CARROLL	\$2,166,592	\$897	0.426151	65	\$1,827,580	\$756	0.843527	52
EAST FELICIANA	\$4,747,778	\$1,368	0.650006	43	\$3,940,963	\$1,135	0.830068	53
EVANGELINE	\$9,176,172	\$1,059	0.503471	59	\$8,595,341	\$992	0.936705	43
FRANKLIN	\$5,514,458	\$1,089	0.517580	56	\$3,477,835	\$687	0.630673	65
GRANT	\$3,267,825	\$618	0.293497	68	\$2,913,134	\$551	0.891454	48
IBERIA	\$30,336,932	\$1,562	0.742305	33	\$29,266,832	\$1,507	0.964726	35
IBERVILLE	\$23,002,530	\$3,728	1.771340	4	\$22,158,879	\$3,591	0.963324	36
JACKSON	\$6,623,857	\$2,008	0.954428	21	\$8,566,770	\$2,598	1.293321	8
JEFFERSON	\$235,625,080	\$3,430	1.629753	5	\$199,282,063	\$2,901	0.845759	51
JEFFERSON DAVIS	\$11,212,329	\$1,350	0.641329	44	\$13,542,987	\$1,630	1.207865	11
LAFAYETTE	\$105,867,747	\$2,749	1.306522	10	\$100,837,872	\$2,619	0.952491	41
LAFOURCHE	\$36,831,650	\$1,866	0.886701	27	\$37,818,209	\$1,916	1.026786	28
LASALLE	\$4,249,233	\$1,204	0.572191	49	\$4,727,852	\$1,340	1.112633	19
LINCOLN	\$19,566,899	\$2,209	1.049825	17	\$22,041,657	\$2,489	1.126476	16
LIVINGSTON	\$23,993,462	\$867	0.412065	66	\$28,561,681	\$1,032	1.190398	13
MADISON	\$3,839,695	\$1,168	0.554941	51	\$1,966,365	\$598	0.512113	68
MOREHOUSE	\$10,732,356	\$1,467	0.697303	36	\$10,274,413	\$1,405	0.957332	39
NATCHITOCHE	\$14,513,462	\$1,596	0.758567	32	\$13,297,124	\$1,463	0.916193	47
ORLEANS	\$207,777,638	\$2,443	1.161081	13	\$196,228,687	\$2,308	0.944416	42
OUACHITA	\$34,181,667	\$1,419	0.674389	39	\$46,604,235	\$1,935	1.363429	4
PLAQUEMINES	\$34,552,749	\$5,099	2.422853	1	\$25,565,466	\$3,772	0.739898	58
POINTE COUPEE	\$14,345,006	\$3,010	1.430304	7	\$9,311,663	\$1,954	0.649123	64
RAPIDES	\$55,683,572	\$1,843	0.875705	28	\$53,498,760	\$1,770	0.960766	38
RED RIVER	\$2,461,168	\$1,055	0.501314	61	\$3,599,259	\$1,543	1.462415	1
RICHLAND	\$5,557,688	\$1,095	0.520303	55	\$5,449,441	\$1,074	0.980519	32
SABINE	\$7,388,414	\$1,223	0.581196	48	\$7,045,842	\$1,166	0.953640	40
ST. BERNARD	\$25,947,130	\$2,279	1.083023	16	\$27,272,330	\$2,395	1.051074	23
ST. CHARLES	\$49,473,459	\$3,945	1.874508	3	\$70,250,055	\$5,601	1.419954	2
ST. HELENA	\$2,425,332	\$1,137	0.540333	53	\$1,641,909	\$770	0.676989	61
ST. JAMES	\$16,503,254	\$3,009	1.430062	8	\$19,742,479	\$3,600	1.196275	12
ST. JOHN THE BAPTIST	\$18,385,292	\$1,946	0.924628	23	\$20,474,685	\$2,167	1.113643	18
ST. LANDRY	\$28,809,898	\$1,374	0.652805	42	\$25,367,570	\$1,210	0.880515	49
ST. MARTIN	\$13,213,353	\$1,168	0.555079	50	\$12,717,191	\$1,124	0.962451	37
ST. MARY	\$25,832,754	\$1,868	0.887690	26	\$23,729,588	\$1,716	0.918587	46
ST. TAMMANY	\$88,211,489	\$1,792	0.851588	30	\$117,102,048	\$2,379	1.327515	6
TANGIPAHOA	\$33,407,930	\$1,343	0.638064	45	\$27,180,860	\$1,092	0.813601	55
TENSAS	\$2,501,139	\$1,761	0.837014	31	\$1,891,199	\$1,332	0.756133	57
TERREBONNE	\$49,961,968	\$1,872	0.889657	25	\$38,370,932	\$1,438	0.767999	56
UNION	\$7,421,462	\$1,524	0.724323	35	\$4,253,752	\$874	0.573168	67
VERMILION	\$21,507,501	\$1,806	0.857999	29	\$15,774,992	\$1,324	0.733463	59
VERNON	\$12,169,498	\$941	0.447050	64	\$13,145,621	\$1,016	1.080202	21
WASHINGTON	\$5,593,303	\$799	0.379656	67	\$6,360,426	\$909	1.137146	15
WEBSTER	\$14,513,583	\$1,455	0.691491	37	\$14,557,908	\$1,460	1.003058	31
WEST BATON ROUGE	\$14,947,797	\$2,995	1.423219	9	\$12,212,380	\$2,447	0.817002	54
WEST CARROLL	\$3,515,821	\$1,017	0.483432	62	\$2,313,802	\$670	0.658108	63
WEST FELICIANA	\$14,668,217	\$4,267	2.027467	2	\$10,682,802	\$3,107	0.728295	60
WINN	\$5,468,573	\$1,380	0.655742	41	\$5,890,922	\$1,486	1.077230	22
CITY OF MONROE	\$34,645,129	\$2,699	1.282410	11	\$35,829,288	\$2,791	1.034180	24
CITY OF BOGALUSA	\$6,531,731	\$1,396	0.663516	40	\$5,625,791	\$1,203	0.861302	50
ZACHARY COMMUNITY	\$8,837,612	\$2,049	0.973726	20	\$9,049,838	\$2,098	1.024016	30
CITY OF BAKER	\$3,415,066	\$1,104	0.524689	54	\$3,505,418	\$1,133	1.026455	29
<b>STATE TOTAL</b>	<b>\$2,033,886,184</b>	<b>\$2,104</b>	<b>1.000000</b>		<b>\$2,036,534,955</b>	<b>\$2,107</b>	<b>1.00</b>	

**Table 7: FY 2005-2006 Budget Letter  
FY 2003-2004 Local Property and Sales Tax Revenues**

LEA	School System	2003 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	\$228,467,870	\$58,764,410	\$169,703,460	5.14	\$837,874
2	ALLEN	\$86,703,950	\$21,725,380	\$64,978,570	4.26	\$273,493
3	ASCENSION	\$583,033,010	\$129,297,400	\$453,735,610	3.61	\$1,613,121
4	ASSUMPTION	\$103,292,890	\$26,161,570	\$77,131,320	5.51	\$424,067
5	AVOYELLES	\$119,745,500	\$48,173,470	\$71,572,030	3.32	\$274,807
6	BEAUREGARD	\$171,692,808	\$38,588,768	\$133,104,040	4.30	\$581,102
7	BIENVILLE	\$130,942,890	\$12,547,960	\$118,394,930	6.50	\$742,652
8	BOSSIER	\$523,700,620	\$130,017,316	\$393,683,304	4.22	\$1,591,021
9	CADDO	\$1,190,764,070	\$296,544,450	\$894,219,620	9.41	\$8,143,184
10	CALCASIEU	\$1,120,952,950	\$237,602,840	\$883,350,110	5.82	\$5,077,858
11	CALDWELL	\$36,939,490	\$10,602,800	\$26,336,690	5.37	\$133,380
12	CAMERON	\$153,608,117	\$11,428,509	\$142,179,608	4.64	\$656,233
13	CATAHOULA	\$39,312,840	\$11,853,910	\$27,458,930	4.44	\$121,707
14	CLAIBORNE	\$85,485,925	\$16,998,310	\$68,487,615	6.29	\$427,335
15	CONCORDIA	\$117,716,500	\$23,585,920	\$94,130,580	3.08	\$283,052
16	DESOTO	\$203,034,064	\$32,404,785	\$170,629,279	4.56	\$770,353
17	EAST BATON ROUGE	\$2,515,053,406	\$538,271,500	\$1,976,781,906	5.25	\$10,437,123
18	EAST CARROLL	\$32,967,712	\$5,027,990	\$27,939,722	6.35	\$171,549
19	EAST FELICIANA	\$85,621,700	\$27,544,120	\$58,077,580	3.34	\$183,520
20	EVANGELINE	\$140,218,070	\$37,298,870	\$102,919,200	4.56	\$467,078
21	FRANKLIN	\$69,713,662	\$24,534,335	\$45,179,327	4.31	\$211,615
22	GRANT	\$49,961,462	\$21,625,430	\$28,336,032	5.93	\$167,503
23	IBERIA	\$353,744,344	\$90,195,127	\$263,549,217	5.28	\$1,359,351
24	IBERVILLE	\$327,140,948	\$38,200,355	\$288,940,593	3.93	\$1,095,847
25	JACKSON	\$75,259,350	\$16,028,920	\$59,230,430	4.93	\$277,129
26	JEFFERSON	\$2,848,362,467	\$761,202,740	\$2,087,159,727	2.91	\$5,948,807
27	JEFFERSON DAVIS	\$147,433,702	\$35,962,260	\$111,471,442	6.48	\$696,653
28	LAFAYETTE	\$1,106,861,667	\$275,859,430	\$831,002,237	4.59	\$3,676,921
29	LAFOURCHE	\$525,528,600	\$132,431,900	\$393,096,700	3.93	\$1,530,045
30	LASALLE	\$54,613,717	\$15,206,623	\$39,407,094	5.54	\$211,386
31	LINCOLN	\$213,368,120	\$44,293,550	\$169,074,570	4.99	\$765,901
32	LIVINGSTON	\$320,866,430	\$155,011,000	\$165,855,430	3.29	\$533,241
33	MADISON	\$53,619,092	\$9,637,325	\$43,981,767	4.76	\$212,856
34	MOREHOUSE	\$144,558,210	\$30,975,270	\$113,582,940	5.57	\$606,085
35	NATCHITOCHE	\$164,111,910	\$39,699,300	\$124,412,610	4.65	\$554,639
36	ORLEANS	\$2,500,874,119	\$489,517,102	\$2,011,357,017	27.65	\$52,588,242
37	OUACHITA	\$460,595,431	\$129,287,560	\$331,307,871	5.17	\$1,725,387
38	PLAQUEMINES	\$572,465,630	\$31,156,670	\$541,308,960	6.03	\$3,168,756
39	POINTE COUPEE	\$256,090,473	\$32,340,427	\$223,750,046	4.54	\$1,007,754
40	RAPIDES	\$584,021,178	\$147,563,272	\$436,457,906	4.77	\$2,089,802
41	RED RIVER	\$35,588,710	\$9,186,080	\$26,402,630	4.65	\$122,772
42	RICHLAND	\$76,678,550	\$22,393,650	\$54,284,900	7.19	\$444,693
43	SABINE	\$96,649,210	\$26,336,080	\$70,313,130	4.80	\$335,796
44	ST. BERNARD	\$371,446,251	\$112,131,987	\$259,314,264	3.75	\$955,849
45	ST. CHARLES	\$798,697,374	\$81,202,746	\$717,494,628	4.10	\$2,922,334
46	ST. HELENA	\$45,055,400	\$13,133,980	\$31,921,420	3.38	\$102,093
47	ST. JAMES	\$265,227,638	\$30,136,971	\$235,090,667	4.02	\$1,017,038
48	ST. JOHN THE BAPTIST	\$243,957,710	\$67,444,625	\$176,513,085	3.87	\$647,214
49	ST. LANDRY	\$393,801,660	\$95,478,430	\$298,323,230	4.50	\$1,240,501
50	ST. MARTIN	\$180,188,483	\$60,270,963	\$119,917,520	3.14	\$343,460
51	ST. MARY	\$340,858,651	\$58,303,303	\$282,555,348	9.01	\$2,465,579
52	ST. TAMMANY	\$1,049,434,259	\$387,199,479	\$662,234,780	4.47	\$2,766,540
53	TANGIPAHOA	\$396,385,425	\$138,550,517	\$257,834,908	4.06	\$1,043,405
54	TENSAS	\$44,817,447	\$6,149,010	\$38,668,437	4.25	\$158,043
55	TERREBONNE	\$571,075,180	\$145,170,545	\$425,904,635	3.86	\$1,640,077
56	UNION	\$120,871,340	\$26,026,520	\$94,844,820	3.27	\$316,306
57	VERMILION	\$261,816,790	\$66,062,850	\$195,753,940	4.40	\$848,345
58	VERNON	\$117,954,110	\$34,456,620	\$83,497,490	3.70	\$311,217
59	WASHINGTON	\$81,229,920	\$30,693,350	\$50,536,570	3.91	\$179,741
60	WEBSTER	\$163,907,720	\$44,178,070	\$119,729,650	5.77	\$690,436
61	WEST BATON ROUGE	\$224,961,740	\$30,429,740	\$194,532,000	4.39	\$851,962
62	WEST CARROLL	\$52,093,910	\$13,794,300	\$38,299,610	6.77	\$259,742
63	WEST FELICIANA	\$288,865,736	\$12,612,512	\$276,253,224	4.46	\$1,192,190
64	WINN	\$61,697,624	\$14,590,000	\$47,107,624	4.76	\$219,050
65	CITY OF MONROE	\$351,092,769	\$44,933,894	\$306,158,875	6.14	\$1,921,467
66	CITY OF BOGALUSA	\$74,671,790	\$19,261,890	\$55,409,900	6.44	\$344,900
67	ZACHARY COMMUNITY	\$113,166,550	\$25,658,700	\$87,507,850	5.00	\$432,457
68	CITY OF BAKER	\$41,054,040	\$17,161,300	\$23,892,740	5.00	\$116,440
	<b>STATE TOTAL</b>	<b>\$25,361,690,881</b>	<b>\$5,868,116,986</b>	<b>\$19,493,573,895</b>		<b>\$135,528,076</b>



**Table 7: FY 2005-2006 Budget Letter  
FY 2003-2004 Local Property and Sales Tax Revenues**

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)	
ACADIA	20.03	\$3,265,100	0	13.45	1	\$151,183	\$4,254,157
ALLEN	5.13	\$323,102	12.37	68.22	6	\$1,190,629	\$1,787,224
ASCENSION	34.15	\$15,262,039	0	0	0	\$0	\$16,875,160
ASSUMPTION	33.98	\$2,615,206	0	0	0	\$0	\$3,039,273
AVOYELLES	9.6	\$794,496	0	0	0	\$0	\$1,069,303
BEAUREGARD	27.05	\$3,655,539	0	0	0	\$0	\$4,236,641
BIENVILLE	52.45	\$5,971,664	0	0	0	\$0	\$6,714,316
BOSSIER	45.72	\$17,238,054	0	0	0	\$0	\$18,829,075
CADDO	68.16	\$58,983,968	0	0	0	\$0	\$67,127,152
CALCASIEU	13.74	\$11,987,933	10	10	1	\$85,247	\$17,151,038
CALDWELL	32.87	\$865,518	0	0	0	\$0	\$998,898
CAMERON	46.08	\$6,517,061	0	0	0	\$0	\$7,173,294
CATAHOULA	13.21	\$362,124	4.01	5.56	4	\$118,816	\$602,647
CLAIBORNE	12.22	\$830,213	4.06	11.87	5	\$354,166	\$1,611,714
CONCORDIA	37.43	\$3,441,201	0	0	0	\$0	\$3,724,253
DESOTO	43	\$7,264,231	0	0	0	\$0	\$8,034,584
EAST BATON ROUGE	38.2	\$76,021,239	0	0	0	\$0	\$86,458,362
EAST CARROLL	6.59	\$178,033	0	0	0	\$0	\$349,582
EAST FELICIANA	15.51	\$863,499	0	0	0	\$0	\$1,047,019
EVANGELINE	10.22	\$1,046,828	2.08	12.29	3	\$1,418,212	\$2,932,118
FRANKLIN	9.49	\$461,100	9.49	9.49	0	\$0	\$672,715
GRANT	24.12	\$684,602	2	16.12	8	\$291,974	\$1,144,079
IBERIA	7.36	\$1,894,853	0	0	0	\$0	\$3,254,204
IBERVILLE	24.34	\$6,806,370	0	0	0	\$0	\$7,902,217
JACKSON	20.79	\$1,226,360	0	0	0	\$0	\$1,503,489
JEFFERSON	20	\$40,667,926	0	0	0	\$0	\$46,616,733
JEFFERSON DAVIS	10.77	\$1,157,787	4.02	21.45	7	\$1,326,790	\$3,181,230
LAFAYETTE	28.97	\$23,199,518	0	0	0	\$0	\$26,876,439
LAFOURCHE	22.47	\$8,748,119	0	0	0	\$0	\$10,278,164
LASALLE	48.49	\$1,844,652	0	0	0	\$0	\$2,056,038
LINCOLN	32.37	\$4,969,061	2.75	3.33	3	\$431,038	\$6,166,000
LIVINGSTON	19.18	\$3,107,956	0	0	0	\$0	\$3,641,197
MADISON	4.76	\$212,856	0	0	0	\$0	\$425,712
MOREHOUSE	23.29	\$2,768,044	5	10	1	\$41,693	\$3,415,822
NATCHITOCHE	7	\$834,940	6.98	20	5	\$886,023	\$2,275,602
ORLEANS	14.26	\$30,035,883	0	0	7	\$0	\$82,624,125
OUACHITA	24.09	\$8,041,715	0	0	0	\$0	\$9,767,102
PLAQUEMINES	18.67	\$9,780,211	0	0	0	\$0	\$12,948,967
POINTE COUPEE	11.96	\$2,649,212	0	0	0	\$0	\$3,656,966
RAPIDES	20.93	\$9,172,376	3.04	24.15	13	\$4,193,912	\$15,456,090
RED RIVER	37.15	\$980,858	0	0	0	\$0	\$1,103,630
RICHLAND	7.69	\$393,407	0	0	4	\$0	\$838,100
SABINE	8.1	\$566,662	7.44	12.89	7	\$596,228	\$1,498,686
ST. BERNARD	31.25	\$7,965,412	0	0	0	\$0	\$8,921,261
ST. CHARLES	47.87	\$33,286,691	0	0	0	\$0	\$36,209,025
ST. HELENA	14.48	\$437,367	0	0	6	\$0	\$539,460
ST. JAMES	31.04	\$7,939,375	0	0	0	\$0	\$8,956,413
ST. JOHN THE BAPTIST	18.6	\$3,110,655	0	0	0	\$0	\$3,757,869
ST. LANDRY	16.15	\$4,494,061	0	0	0	\$0	\$5,734,562
ST. MARTIN	12	\$1,317,050	0	0	0	\$0	\$1,660,510
ST. MARY	12	\$3,283,783	10.87	14.21	3	\$3,494,719	\$9,244,081
ST. TAMMANY	56.73	\$35,234,829	0	0	0	\$0	\$38,001,369
TANGIPAOHA	0	\$0	0	3	1	\$400,200	\$1,443,605
TENSAS	28.18	\$1,057,585	0	0	0	\$0	\$1,215,628
TERREBONNE	5.41	\$2,298,712	0	0	0	\$0	\$3,938,789
UNION	2.98	\$288,192	1.56	1.72	9	\$150,866	\$755,364
VERMILION	35	\$6,712,268	0	0	0	\$0	\$7,560,613
VERNON	7.17	\$603,088	12.59	14.53	9	\$1,127,865	\$2,042,170
WASHINGTON	15.07	\$692,762	5.12	5.12	1	\$12,913	\$885,416
WEBSTER	14	\$2,221,399	0	0	0	\$0	\$2,911,835
WEST BATON ROUGE	15	\$2,911,035	0	0	0	\$0	\$3,762,997
WEST CARROLL	18.59	\$713,701	5	5	1	\$81,528	\$1,054,971
WEST FELICIANA	18.5	\$4,945,125	0	0	0	\$0	\$6,137,315
WINN	16.62	\$766,701	3	3	1	\$87,881	\$1,073,632
CITY OF MONROE	20.85	\$6,085,829	0	0	0	\$0	\$8,007,296
CITY OF BOGALUSA	56.37	\$3,001,005	0	0	0	\$0	\$3,345,905
ZACHARY COMMUNITY	38.2	\$3,303,972	0	0	1	\$0	\$3,736,429
CITY OF BAKER	38.2	\$889,600	0	0	0	\$0	\$1,006,040
<b>STATE TOTAL</b>		<b>\$511,251,713</b>				<b>\$16,441,883</b>	<b>\$663,221,672</b>

**Table 7: FY 2005-2006 Budget Letter  
FY 2003-2004 Local Property and Sales Tax Revenues**

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)	
ACADIA	0	\$0	0	28.4	5	\$902,978	\$902,978
ALLEN	0	\$0	9.2	33	6	\$1,306,807	\$1,306,807
ASCENSION	15.08	\$6,739,906	0	0	0	\$0	\$6,739,906
ASSUMPTION	3.6	\$277,567	0	0	0	\$0	\$277,567
AVOYELLES	0	\$0	4	16	3	\$206,650	\$206,650
BEAUREGARD	17.8	\$2,404,656	0	0	0	\$0	\$2,404,656
BIENVILLE	0	\$0	14	59	7	\$1,266,479	\$1,266,479
BOSSIER	0	\$0	3.2	3.2	1	\$1,208,250	\$1,208,250
CADDO	9.7	\$8,394,518	0	0	0	\$0	\$8,394,518
CALCASIEU	0	\$0	12.6	50	11	\$21,083,727	\$21,083,727
CALDWELL	0	\$0	0	0	0	\$0	\$0
CAMERON	0	\$0	5	35	4	\$1,659,634	\$1,659,634
CATAHOULA	0	\$0	7	28	3	\$324,403	\$324,403
CLAIBORNE	0	\$0	0	35.42	2	\$1,390,195	\$1,390,195
CONCORDIA	0	\$0	0	0	0	\$0	\$0
DESOTO	0	\$0	7	34	5	\$1,858,339	\$1,858,339
EAST BATON ROUGE	0	\$0	0	0	0	\$0	\$0
EAST CARROLL	0	\$0	0	0	0	\$0	\$0
EAST FELICIANA	0	\$140	0	0	0	\$0	\$140
EVANGELINE	0	\$0	7	36.5	3	\$696,146	\$696,146
FRANKLIN	0	\$0	0	0	0	\$0	\$0
GRANT	0	\$0	16	32	3	\$435,759	\$435,759
IBERIA	23.84	\$6,137,642	0	0	0	\$0	\$6,137,642
IBERVILLE	11	\$3,172,970	0	0	0	\$0	\$3,172,970
JACKSON	0	\$466,582	5	17.5	3	\$0	\$466,582
JEFFERSON	0	\$0	0	0	0	\$0	\$0
JEFFERSON DAVIS	0	\$0	7.25	35.25	7	\$2,052,499	\$2,052,499
LAFAYETTE	0.76	\$627,071	0	0	0	\$0	\$627,071
LAFOURCHE	17.2	\$6,696,380	0	0	0	\$0	\$6,696,380
LASALLE	0	\$0	0	0	0	\$0	\$0
LINCOLN	0	\$0	13	22	3	\$2,023,749	\$2,023,749
LIVINGSTON	0	\$0	7.42	70.25	10	\$3,071,349	\$3,071,349
MADISON	0	\$0	0	0	0	\$0	\$0
MOREHOUSE	10	\$1,094,111	0	0	0	\$0	\$1,094,111
NATCHITOCHE	0	\$0	27	53	3	\$3,681,560	\$3,681,560
ORLEANS	10.79	\$17,607,353	0	0	7	\$0	\$17,607,353
OUACHITA	0	\$5,952,486	11	30.5	2	\$0	\$5,952,486
PLAQUEMINES	0	\$30,017	0	0	0	\$0	\$30,017
POINTE COUPEE	0	\$0	2.56	12.28	2	\$699,620	\$699,620
RAPIDES	0	\$0	3	70	13	\$8,796,485	\$8,796,485
RED RIVER	42	\$1,108,910	0	0	0	\$0	\$1,108,910
RICHLAND	0	\$0	30	76	4	\$1,246,277	\$1,246,277
SABINE	0	\$0	15	56	7	\$2,082,969	\$2,082,969
ST. BERNARD	11.25	\$2,867,586	0	0	0	\$0	\$2,867,586
ST. CHARLES	6.86	\$4,889,680	0	0	0	\$0	\$4,889,680
ST. HELENA	0	\$0	0	0	6	\$0	\$0
ST. JAMES	10	\$2,425,221	0	0	0	\$0	\$2,425,221
ST. JOHN THE BAPTIST	24.12	\$4,033,794	0	0	0	\$0	\$4,033,794
ST. LANDRY	10.5	\$2,919,438	0	0	0	\$0	\$2,919,438
ST. MARTIN	24	\$2,641,981	0	0	0	\$0	\$2,641,981
ST. MARY	0	\$0	9	24	2	\$1,892,809	\$1,892,809
ST. TAMMANY	25.9	\$16,647,134	0	0	0	\$0	\$16,647,134
TANGIPAHOA	0	\$0	9	45	8	\$2,386,322	\$2,386,322
TENSAS	0	\$0	0	0	0	\$0	\$0
TERREBONNE	0	\$1,365	0	0	0	\$0	\$1,365
UNION	0	\$227	0	0	0	\$0	\$227
VERMILION	1.33	\$273,751	0	0	0	\$0	\$273,751
VERNON	0	\$0	8.28	98	9	\$2,150,677	\$2,150,677
WASHINGTON	0	\$0	24	46.5	3	\$1,899,769	\$1,899,769
WEBSTER	0	\$0	19.7	91.63	7	\$1,720,380	\$1,720,380
WEST BATON ROUGE	8	\$1,552,551	0	0	0	\$0	\$1,552,551
WEST CARROLL	0	\$0	0	0	0	\$0	\$0
WEST FELICIANA	6	\$1,603,848	0	0	0	\$0	\$1,603,848
WINN	0	\$0	18	75	4	\$1,232,467	\$1,232,467
CITY OF MONROE	15	\$5,342,430	0	0	0	\$0	\$5,342,430
CITY OF BOGALUSA	0	\$0	0	0	0	\$0	\$0
ZACHARY COMMUNITY	0	\$0	0	0	1	\$0	\$0
CITY OF BAKER	0	\$0	0	0	0	\$0	\$0
<b>STATE TOTAL</b>		<b>\$105,909,315</b>				<b>\$67,276,299</b>	<b>\$173,185,614</b>

**Table 7: FY 2005-2006 Budget Letter  
FY 2003-2004 Local Property and Sales Tax Revenues**

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)	(26)
ACADIA	25.17	\$4,102,974	\$1,054,161	5.32	25.07	30.39	\$5,157,135
ALLEN	9.39	\$596,595	\$2,497,436	20.11	27.50	47.62	\$3,094,031
ASCENSION	52.84	\$23,615,066	\$0	14.85	37.19	52.05	\$23,615,066
ASSUMPTION	43.09	\$3,316,840	\$0	3.60	39.40	43.00	\$3,316,840
AVOUELLES	12.92	\$1,069,303	\$206,650	2.89	14.94	17.83	\$1,275,953
BEAUREGARD	49.15	\$6,641,297	\$0	18.07	31.83	49.90	\$6,641,297
BIENVILLE	58.95	\$6,714,316	\$1,266,479	10.70	56.71	67.41	\$7,980,795
BOSSIER	49.94	\$18,829,075	\$1,208,250	3.07	47.83	50.90	\$20,037,325
CADDO	87.27	\$75,521,670	\$0	9.39	75.07	84.46	\$75,521,670
CALCASIEU	19.56	\$17,065,791	\$21,168,974	23.87	19.42	43.28	\$38,234,765
CALDWELL	38.24	\$998,898	\$0	0.00	37.93	37.93	\$998,898
CAMERON	50.72	\$7,173,294	\$1,659,634	11.67	50.45	62.13	\$8,832,928
CATAHOULA	17.65	\$483,831	\$443,219	11.81	21.95	33.76	\$927,050
CLAIBORNE	18.51	\$1,257,548	\$1,744,361	20.30	23.53	43.83	\$3,001,909
CONCORDIA	40.51	\$3,724,253	\$0	0.00	39.56	39.56	\$3,724,253
DESOTO	47.56	\$8,034,584	\$1,858,339	10.89	47.09	57.98	\$9,892,923
EAST BATON ROUGE	43.45	\$86,458,362	\$0	0.00	43.74	43.74	\$86,458,362
EAST CARROLL	12.94	\$349,582	\$0	0.00	12.51	12.51	\$349,582
EAST FELICIANA	18.85	\$1,047,159	\$0	0.00	18.03	18.03	\$1,047,159
EVANGELINE	14.78	\$1,513,906	\$2,114,358	6.76	28.49	35.25	\$3,628,264
FRANKLIN	13.80	\$672,715	\$0	0.00	14.89	14.89	\$672,715
GRANT	30.05	\$852,105	\$727,733	15.38	40.38	55.75	\$1,579,838
IBERIA	36.48	\$9,391,846	\$0	23.29	12.35	35.64	\$9,391,846
IBERVILLE	39.27	\$11,075,187	\$0	10.98	27.35	38.33	\$11,075,187
JACKSON	25.72	\$1,970,071	\$0	7.88	25.38	33.26	\$1,970,071
JEFFERSON	22.91	\$46,616,733	\$0	0.00	22.34	22.34	\$46,616,733
JEFFERSON DAVIS	17.25	\$1,854,440	\$3,379,289	18.41	28.54	46.95	\$5,233,729
LAFAYETTE	34.32	\$27,503,510	\$0	0.75	32.34	33.10	\$27,503,510
LAFORCHE	43.60	\$16,974,544	\$0	17.03	26.15	43.18	\$16,974,544
LA SALLE	54.03	\$2,056,038	\$0	0.00	52.17	52.17	\$2,056,038
LINCOLN	37.36	\$5,734,962	\$2,454,787	11.97	36.47	48.44	\$8,189,749
LIVINGSTON	22.47	\$3,641,197	\$3,071,349	18.52	21.95	40.47	\$6,712,546
MADISON	9.52	\$425,712	\$0	0.00	9.68	9.68	\$425,712
MOREHOUSE	38.86	\$4,468,240	\$41,693	9.63	30.07	39.71	\$4,509,933
NATCHITOCHES	11.65	\$1,389,579	\$4,567,583	29.59	18.29	47.88	\$5,957,162
ORLEANS	52.70	\$100,231,478	\$0	8.75	41.08	49.83	\$100,231,478
OUACHITA	29.26	\$15,719,588	\$0	17.97	29.48	47.45	\$15,719,588
PLAQUEMINES	24.70	\$12,978,984	\$0	0.06	23.92	23.98	\$12,978,984
POINTE COUPEE	16.50	\$3,656,966	\$699,620	3.13	16.34	19.47	\$4,356,586
RAPIDES	25.70	\$11,262,178	\$12,990,397	20.15	35.41	55.57	\$24,252,575
RED RIVER	83.80	\$2,212,540	\$0	42.00	41.80	83.80	\$2,212,540
RICHLAND	14.88	\$838,100	\$1,246,277	22.96	15.44	38.40	\$2,084,377
SABINE	12.90	\$902,458	\$2,679,197	29.62	21.31	50.94	\$3,581,655
ST. BERNARD	46.25	\$11,788,847	\$0	11.06	34.40	45.46	\$11,788,847
ST. CHARLES	58.83	\$41,098,705	\$0	6.81	50.47	57.28	\$41,098,705
ST. HELENA	17.86	\$539,460	\$0	0.00	16.90	16.90	\$539,460
ST. JAMES	45.06	\$11,381,634	\$0	10.32	38.10	48.41	\$11,381,634
ST. JOHN THE BAPTIST	46.59	\$7,791,663	\$0	22.85	21.29	44.14	\$7,791,663
ST. LANDRY	31.15	\$8,654,000	\$0	9.79	19.22	29.01	\$8,654,000
ST. MARTIN	39.14	\$4,302,491	\$0	22.03	13.85	35.88	\$4,302,491
ST. MARY	21.01	\$5,749,362	\$5,387,528	6.70	32.72	39.41	\$11,136,890
ST. TAMMANY	87.10	\$54,648,503	\$0	25.14	57.38	82.52	\$54,648,503
TANGIPAHOA	4.06	\$1,043,405	\$2,786,522	9.26	5.60	14.85	\$3,829,927
TENSAS	32.43	\$1,215,628	\$0	0.00	31.44	31.44	\$1,215,628
TERREBONNE	9.27	\$3,940,154	\$0	0.00	9.25	9.25	\$3,940,154
UNION	6.25	\$604,725	\$150,866	0.00	7.96	7.97	\$755,591
VERMILION	40.73	\$7,834,364	\$0	1.40	38.62	40.02	\$7,834,364
VERNON	10.87	\$914,305	\$3,278,542	25.76	24.46	50.22	\$4,192,847
WASHINGTON	18.98	\$872,503	\$1,912,682	37.59	17.52	55.11	\$2,785,185
WEBSTER	19.77	\$2,911,835	\$1,720,380	14.37	24.32	38.69	\$4,632,215
WEST BATON ROUGE	27.39	\$5,315,548	\$0	7.98	19.34	27.32	\$5,315,548
WEST CARROLL	25.36	\$973,443	\$81,528	0.00	27.55	27.55	\$1,054,971
WEST FELICIANA	28.96	\$7,741,163	\$0	5.81	22.22	28.02	\$7,741,163
WINN	21.38	\$985,751	\$1,320,348	26.16	22.79	48.95	\$2,306,099
CITY OF MONROE	41.99	\$13,349,726	\$0	17.45	26.15	43.60	\$13,349,726
CITY OF BOGALUSA	62.81	\$3,345,905	\$0	0.00	60.38	60.38	\$3,345,905
ZACHARY COMMUNITY	43.20	\$3,736,429	\$0	0.00	42.70	42.70	\$3,736,429
CITY OF BAKER	43.20	\$1,006,040	\$0	0.00	42.11	42.11	\$1,006,040
<b>STATE TOTAL</b>		<b>\$752,689,104</b>	<b>\$83,718,182</b>	<b>8.88</b>	<b>34.02</b>	<b>42.91</b>	<b>\$836,407,286</b>

**Table 7: FY 2005-2006 Budget Letter  
FY 2003-2004 Local Property and Sales Tax Revenues**

School System	SUMMARY OF SALES TAXES			TOTAL SALES TAX REVENUE
	COMBINED SALES PERCENT	SALES REVENUE (NON-DEBT)	SALES REVENUE (DEBT)	
	(27)	(28)	(29)	
ACADIA	1.00%	\$5,131,572	\$0	\$5,131,572
ALLEN	2.75%	\$4,927,310	\$0	\$4,927,310
ASCENSION	2.00%	\$27,828,477	\$0	\$27,828,477
ASSUMPTION	2.50%	\$3,727,821	\$931,938	\$4,659,759
AVOUELLES	1.50%	\$4,731,295	\$0	\$4,731,295
BEAUREGARD	2.00%	\$6,926,099	\$0	\$6,926,099
BIENVILLE	2.00%	\$2,929,672	\$0	\$2,929,672
BOSSIER	1.50%	\$25,136,743	\$0	\$25,136,743
CADDO	1.50%	\$52,918,426	\$0	\$52,918,426
CALCASIEU	2.00%	\$66,048,041	\$0	\$66,048,041
CALDWELL	2.00%	\$1,494,845	\$0	\$1,494,845
CAMERON	0.00%	\$0	\$0	\$0
CATAHOULA	2.00%	\$1,508,810	\$0	\$1,508,810
CLAIBORNE	2.00%	\$2,459,939	\$0	\$2,459,939
CONCORDIA	2.00%	\$3,451,736	\$0	\$3,451,736
DESOTO	2.50%	\$7,009,375	\$1,059,500	\$8,068,875
EAST BATON ROUGE	2.00%	\$123,438,777	\$0	\$123,438,777
EAST CARROLL	3.00%	\$1,407,346	\$0	\$1,407,346
EAST FELICIANA	2.00%	\$2,800,892	\$0	\$2,800,892
EVANGELINE	2.00%	\$4,722,338	\$0	\$4,722,338
FRANKLIN	1.50%	\$2,803,729	\$0	\$2,803,729
GRANT	1.00%	\$787,726	\$0	\$787,726
IBERIA	2.00%	\$18,840,386	\$477,073	\$19,317,459
IBERVILLE	2.00%	\$10,928,750	\$0	\$10,928,750
JACKSON	3.00%	\$6,486,516	\$0	\$6,486,516
JEFFERSON	2.00%	\$150,538,216	\$0	\$150,538,216
JEFFERSON DAVIS	2.50%	\$6,990,035	\$1,007,800	\$7,997,835
LAFAYETTE	2.00%	\$61,780,552	\$9,503,638	\$71,284,190
LAFOURCHE	2.00%	\$20,057,898	\$0	\$20,057,898
LASALLE	2.00%	\$2,589,343	\$0	\$2,589,343
LINCOLN	2.00%	\$13,569,595	\$0	\$13,569,595
LIVINGSTON	2.50%	\$20,867,278	\$286,548	\$21,153,826
MADISON	1.50%	\$1,498,272	\$0	\$1,498,272
MOREHOUSE	1.88%	\$5,477,285	\$0	\$5,477,285
NATCHITOCHE	1.50%	\$6,675,637	\$0	\$6,675,637
ORLEANS	1.50%	\$92,675,365	\$0	\$92,675,365
OUACHITA	3.00%	\$30,116,787	\$0	\$30,116,787
PLAQUEMINES	2.00%	\$11,169,881	\$1,323,273	\$12,493,154
POINTE COUPEE	2.00%	\$4,805,299	\$0	\$4,805,299
RAPIDES	1.50%	\$28,044,554	\$0	\$28,044,554
RED RIVER	2.00%	\$1,333,402	\$0	\$1,333,402
RICHLAND	2.00%	\$3,117,968	\$0	\$3,117,968
SABINE	1.50%	\$2,726,733	\$573,397	\$3,300,130
ST. BERNARD	2.00%	\$14,496,034	\$634,044	\$15,130,078
ST. CHARLES	3.00%	\$27,514,363	\$1,347,248	\$28,861,611
ST. HELENA	2.00%	\$1,067,659	\$0	\$1,067,659
ST. JAMES	2.50%	\$8,273,407	\$0	\$8,273,407
ST. JOHN THE BAPTIST	2.25%	\$12,471,910	\$0	\$12,471,910
ST. LANDRY	2.00%	\$16,067,711	\$0	\$16,067,711
ST. MARTIN	2.00%	\$7,913,762	\$0	\$7,913,762
ST. MARY	1.75%	\$12,031,367	\$0	\$12,031,367
ST. TAMMANY	2.00%	\$60,648,838	\$0	\$60,648,838
TANGIPAOHA	2.00%	\$18,390,655	\$4,574,395	\$22,965,050
TENSAS	1.50%	\$605,342	\$0	\$605,342
TERREBONNE	2.08%	\$34,042,131	\$0	\$34,042,131
UNION	2.00%	\$3,337,615	\$0	\$3,337,615
VERMILION	1.00%	\$5,663,852	\$0	\$5,663,852
VERNON	2.00%	\$8,353,516	\$0	\$8,353,516
WASHINGTON	2.00%	\$3,431,518	\$0	\$3,431,518
WEBSTER	2.03%	\$9,482,392	\$0	\$9,482,392
WEST BATON ROUGE	2.00%	\$6,753,004	\$0	\$6,753,004
WEST CARROLL	1.25%	\$1,158,055	\$0	\$1,158,055
WEST FELICIANA	2.00%	\$2,889,685	\$0	\$2,889,685
WINN	2.00%	\$3,138,971	\$0	\$3,138,971
CITY OF MONROE	2.00%	\$22,162,735	\$0	\$22,162,735
CITY OF BOGALUSA	1.00%	\$2,054,345	\$0	\$2,054,345
ZACHARY COMMUNITY	2.00%	\$5,262,071	\$0	\$5,262,071
CITY OF BAKER	2.00%	\$2,499,378	\$0	\$2,499,378
<b>STATE TOTAL</b>	<b>1.91%</b>	<b>\$1,142,191,037</b>	<b>\$21,718,854</b>	<b>\$1,163,909,891</b>



**Table 7: FY 2005-2006 Budget Letter  
FY 2003-2004 Local Property and Sales Tax Revenues**

School System	COMPUTED SALES TAX BASE					
	2004-05 COMPUTED SALES TAX BASE	2005-06 COMPUTED SALES TAX BASE	COMPUTED SALES TAX BASE PERCENT CHANGE	COMPUTED SALES TAX BASE WITH 20% GROWTH CAP (USED IN CALCULATING THE LWF)	NON-DEBT RATE	DEBT RATE
	(31)	(32)	(33)	(34)	(35)	(36)
ACADIA	\$634,659,000	\$513,157,200	-19.14%	\$513,157,200	1.00%	0.00%
ALLEN	\$183,057,350	\$179,174,909	-2.12%	\$179,174,909	2.75%	0.00%
ASCENSION	\$1,390,653,050	\$1,391,423,850	0.06%	\$1,391,423,850	2.00%	0.00%
ASSUMPTION	\$176,297,000	\$186,390,360	5.73%	\$186,390,360	2.00%	0.50%
AVOYELLES	\$309,136,400	\$315,419,667	2.03%	\$315,419,667	1.50%	0.00%
BEAUREGARD	\$311,731,200	\$346,304,950	11.09%	\$346,304,950	2.00%	0.00%
BIENVILLE	\$137,743,800	\$146,483,600	6.34%	\$146,483,600	2.00%	0.00%
BOSSIER	\$1,507,008,400	\$1,675,782,867	11.20%	\$1,675,782,867	1.50%	0.00%
CADDO	\$3,534,276,933	\$3,527,895,067	-0.18%	\$3,527,895,067	1.50%	0.00%
CALCASIEU	\$3,131,745,200	\$3,302,402,050	5.45%	\$3,302,402,050	2.00%	0.00%
CALDWELL	\$76,145,800	\$74,742,250	-1.84%	\$74,742,250	2.00%	0.00%
CAMERON	<b>\$12,106,850</b>	<b>\$30,914,400</b>	<b>155.35%</b>	<b>\$14,528,220</b>	0.00%	0.00%
CATAHOULA	\$67,936,200	\$75,440,500	11.05%	\$75,440,500	2.00%	0.00%
CLAIBORNE	\$110,219,550	\$122,996,950	11.59%	\$122,996,950	2.00%	0.00%
CONCORDIA	\$157,909,950	\$172,586,800	9.29%	\$172,586,800	2.00%	0.00%
DESOTO	\$306,401,840	\$322,755,000	5.34%	\$322,755,000	2.17%	0.33%
EAST BATON ROUGE	\$6,088,234,600	\$6,171,938,850	1.37%	\$6,171,938,850	2.00%	0.00%
EAST CARROLL	\$47,119,400	\$46,911,533	-0.44%	\$46,911,533	3.00%	0.00%
EAST FELICIANA	\$94,250,800	\$140,044,600	<b>48.59%</b>	<b>\$113,100,960</b>	2.00%	0.00%
EVANGELINE	\$239,582,500	\$236,116,900	-1.45%	\$236,116,900	2.00%	0.00%
FRANKLIN	\$176,871,200	\$186,915,267	5.68%	\$186,915,267	1.50%	0.00%
GRANT	\$73,982,400	\$78,772,600	6.47%	\$78,772,600	1.00%	0.00%
IBERIA	\$940,059,800	\$965,872,950	2.75%	\$965,872,950	1.95%	0.05%
IBERVILLE	\$721,643,500	\$546,437,500	-24.28%	\$546,437,500	2.00%	0.00%
JACKSON	\$173,093,433	\$216,217,200	<b>24.91%</b>	<b>\$207,712,120</b>	3.00%	0.00%
JEFFERSON	\$7,304,883,200	\$7,526,910,800	3.04%	\$7,526,910,800	2.00%	0.00%
JEFFERSON DAVIS	\$307,365,880	\$319,913,400	4.08%	\$319,913,400	2.18%	0.32%
LAFAYETTE	\$3,520,974,150	\$3,564,209,500	1.23%	\$3,564,209,500	1.73%	0.27%
LAFOURCHE	\$943,444,850	\$1,002,894,900	6.30%	\$1,002,894,900	2.00%	0.00%
LASALLE	\$123,991,150	\$129,467,150	4.42%	\$129,467,150	2.00%	0.00%
LINCOLN	\$524,216,500	\$678,479,750	<b>29.43%</b>	<b>\$629,059,800</b>	2.00%	0.00%
LIVINGSTON	\$782,476,720	\$846,153,040	8.14%	\$846,153,040	2.47%	0.03%
MADISON	\$87,121,733	\$99,884,800	14.65%	\$99,884,800	1.50%	0.00%
MOREHOUSE	\$289,597,733	\$291,344,947	0.60%	\$291,344,947	1.88%	0.00%
NATCHITOCHE	\$439,904,600	\$445,042,467	1.17%	\$445,042,467	1.50%	0.00%
ORLEANS	\$6,105,224,933	\$6,178,357,667	1.20%	\$6,178,357,667	1.50%	0.00%
OUACHITA	\$1,043,766,667	\$1,003,892,900	-3.82%	\$1,003,892,900	3.00%	0.00%
PLAQUEMINES	\$489,506,200	\$624,657,700	<b>27.61%</b>	<b>\$587,407,440</b>	1.79%	0.21%
POINTE COUPEE	\$246,769,100	\$240,264,950	-2.64%	\$240,264,950	2.00%	0.00%
RAPIDES	\$1,768,957,867	\$1,869,636,933	5.69%	\$1,869,636,933	1.50%	0.00%
RED RIVER	\$63,394,700	\$66,670,100	5.17%	\$66,670,100	2.00%	0.00%
RICHLAND	\$156,690,200	\$155,898,400	-0.51%	\$155,898,400	2.00%	0.00%
SABINE	\$229,886,733	\$220,008,667	-4.30%	\$220,008,667	1.24%	0.26%
ST. BERNARD	\$749,556,200	\$756,503,900	0.93%	\$756,503,900	1.92%	0.08%
ST. CHARLES	\$873,236,033	\$962,053,700	10.17%	\$962,053,700	2.86%	0.14%
ST. HELENA	\$44,828,000	\$53,382,950	19.08%	\$53,382,950	2.00%	0.00%
ST. JAMES	\$371,510,200	\$330,936,280	-10.92%	\$330,936,280	2.50%	0.00%
ST. JOHN THE BAPTIST	\$508,400,000	\$554,307,111	9.03%	\$554,307,111	2.25%	0.00%
ST. LANDRY	\$777,799,000	\$803,385,550	3.29%	\$803,385,550	2.00%	0.00%
ST. MARTIN	\$379,207,250	\$395,688,100	4.35%	\$395,688,100	2.00%	0.00%
ST. MARY	\$681,510,286	\$687,506,686	0.88%	\$687,506,686	1.75%	0.00%
ST. TAMMANY	\$2,769,309,250	\$3,032,441,900	9.50%	\$3,032,441,900	2.00%	0.00%
TANGIPAHOA	\$1,127,429,300	\$1,148,252,500	1.85%	\$1,148,252,500	1.60%	0.40%
TENSAS	\$39,122,067	\$40,356,133	3.15%	\$40,356,133	1.50%	0.00%
TERREBONNE	\$1,632,193,029	\$1,636,640,913	0.27%	\$1,636,640,913	2.08%	0.00%
UNION	\$166,830,000	\$166,880,750	0.03%	\$166,880,750	2.00%	0.00%
VERMILION	\$548,230,100	\$566,385,200	3.31%	\$566,385,200	1.00%	0.00%
VERNON	\$373,501,500	\$417,675,800	11.83%	\$417,675,800	2.00%	0.00%
WASHINGTON	\$168,590,950	\$171,575,900	1.77%	\$171,575,900	2.00%	0.00%
WEBSTER	\$433,127,200	\$467,112,906	7.85%	\$467,112,906	2.03%	0.00%
WEST BATON ROUGE	\$335,739,600	\$337,650,200	0.57%	\$337,650,200	2.00%	0.00%
WEST CARROLL	\$86,201,300	\$92,644,400	7.47%	\$92,644,400	1.25%	0.00%
WEST FELICIANA	\$138,781,100	\$144,484,250	4.11%	\$144,484,250	2.00%	0.00%
WINN	\$154,014,850	\$156,948,550	1.90%	\$156,948,550	2.00%	0.00%
CITY OF MONROE	\$1,102,634,900	\$1,108,136,750	0.50%	\$1,108,136,750	2.00%	0.00%
CITY OF BOGALUSA	\$205,035,400	\$205,434,500	0.19%	\$205,434,500	1.00%	0.00%
ZACHARY COMMUNITY	\$241,339,600	\$263,103,550	9.02%	\$263,103,550	2.00%	0.00%
CITY OF BAKER	\$118,969,450	\$124,968,900	5.04%	\$124,968,900	2.00%	0.00%
<b>STATE TOTAL</b>	<b>\$59,057,135,637</b>	<b>\$60,861,243,270</b>		<b>\$60,722,738,160</b>	<b>1.88%</b>	<b>0.04%</b>

**Table 7: FY 2005-2006 Budget Letter  
FY 2003-2004 Local Property and Sales Tax Revenues**

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	Per Pupil
		Use in MFP Level 2	
	(37)	(38)	(39)
ACADIA	\$395,674	\$10,684,381	\$1,148
ALLEN	\$97,314	\$8,118,655	\$1,970
ASCENSION	\$160,782	\$51,604,325	\$3,219
ASSUMPTION	\$134,766	\$8,111,365	\$1,962
AVOYELLES	\$163,060	\$6,170,308	\$972
BEAUREGARD	\$291,964	\$13,859,360	\$2,267
BIENVILLE	\$139,639	\$11,050,106	\$4,710
BOSSIER	\$564,392	\$45,738,460	\$2,434
CADDO	\$2,350,574	\$130,790,670	\$3,067
CALCASIEU	\$1,014,106	\$105,296,912	\$3,330
CALDWELL	\$88,817	\$2,582,560	\$1,453
CAMERON	\$867,662	\$9,700,590	\$5,315
CATAHOULA	\$100,477	\$2,536,337	\$1,471
CLAIBORNE	\$179,798	\$5,641,646	\$2,115
CONCORDIA	\$171,889	\$7,347,878	\$1,972
DESOTO	\$312,354	\$18,274,152	\$3,829
EAST BATON ROUGE	\$3,785,428	\$213,682,567	\$4,721
EAST CARROLL	\$70,652	\$1,827,580	\$1,182
EAST FELICIANA	\$92,912	\$3,940,963	\$1,756
EVANGELINE	\$244,739	\$8,595,341	\$1,452
FRANKLIN	\$1,391	\$3,477,835	\$1,018
GRANT	\$545,570	\$2,913,134	\$805
IBERIA	\$557,527	\$29,266,832	\$2,115
IBERVILLE	\$154,942	\$22,158,879	\$5,308
JACKSON	\$110,183	\$8,566,770	\$3,762
JEFFERSON	\$2,127,114	\$199,282,063	\$4,006
JEFFERSON DAVIS	\$311,423	\$13,542,987	\$2,366
LAFAYETTE	\$2,050,172	\$100,837,872	\$3,462
LAFOURCHE	\$785,767	\$37,818,209	\$2,576
LASALLE	\$82,471	\$4,727,852	\$1,882
LINCOLN	\$282,313	\$22,041,657	\$3,366
LIVINGSTON	\$695,309	\$28,561,681	\$1,332
MADISON	\$42,381	\$1,966,365	\$897
MOREHOUSE	\$287,195	\$10,274,413	\$2,039
NATCHITOCHE	\$664,325	\$13,297,124	\$2,029
ORLEANS	\$3,321,844	\$196,228,687	\$3,119
OUACHITA	\$767,860	\$46,604,235	\$2,575
PLAQUEMINES	\$93,328	\$25,565,466	\$5,325
POINTE COUPEE	\$149,778	\$9,311,663	\$3,134
RAPIDES	\$1,201,631	\$53,498,760	\$2,404
RED RIVER	\$53,317	\$3,599,259	\$2,366
RICHLAND	\$247,096	\$5,449,441	\$1,583
SABINE	\$164,057	\$7,045,842	\$1,752
ST. BERNARD	\$353,405	\$27,272,330	\$3,234
ST. CHARLES	\$289,739	\$70,250,055	\$7,388
ST. HELENA	\$34,790	\$1,641,909	\$1,253
ST. JAMES	\$87,438	\$19,742,479	\$5,311
ST. JOHN THE BAPTIST	\$211,112	\$20,474,685	\$3,221
ST. LANDRY	\$645,859	\$25,367,570	\$1,683
ST. MARTIN	\$500,938	\$12,717,191	\$1,552
ST. MARY	\$561,331	\$23,729,588	\$2,398
ST. TAMMANY	\$1,804,707	\$117,102,048	\$3,290
TANGIPAOHA	\$385,883	\$27,180,860	\$1,485
TENSAS	\$70,229	\$1,891,199	\$2,241
TERREBONNE	\$388,647	\$38,370,932	\$2,003
UNION	\$160,546	\$4,253,752	\$1,280
VERMILION	\$2,276,776	\$15,774,992	\$1,814
VERNON	\$599,258	\$13,145,621	\$1,356
WASHINGTON	\$143,723	\$6,360,426	\$1,396
WEBSTER	\$443,301	\$14,557,908	\$1,961
WEST BATON ROUGE	\$143,828	\$12,212,380	\$3,631
WEST CARROLL	\$100,776	\$2,313,802	\$989
WEST FELICIANA	\$51,954	\$10,682,802	\$4,708
WINN	\$445,852	\$5,890,922	\$2,187
CITY OF MONROE	\$316,827	\$35,829,288	\$3,958
CITY OF BOGALUSA	\$225,541	\$5,625,791	\$2,031
ZACHARY COMMUNITY	\$51,338	\$9,049,838	\$2,828
CITY OF BAKER	\$0	\$3,505,418	\$1,621
<b>STATE TOTAL</b>	<b>\$36,217,778</b>	<b>\$2,036,534,955</b>	<b>\$2,902</b>

**TABLE 8: FY 2005-06 Budget Letter  
October 1, 2004 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	43	77	770	846	682	759	818	611	800	717	753
2	Allen Parish		18	398	349	309	327	361	293	308	335	344
3	Ascension Parish		148	1,233	1,383	1,318	1,286	1,436	1,256	1,305	1,260	1,345
4	Assumption Parish	19	74	272	322	301	304	352	296	351	357	340
5	Avoyelles Parish	64	49	536	525	430	467	521	416	428	539	531
6	Beauregard Parish		79	494	488	432	448	472	475	508	479	543
7	Bienville Parish		3	155	193	187	189	204	157	185	199	233
8	Bossier Parish		180	1,642	1,529	1,458	1,407	1,523	1,338	1,416	1,597	1,580
9	Caddo Parish	4	371	3,465	3,350	3,282	3,257	3,865	2,781	3,676	3,685	3,741
10	Calcasieu Parish	19	324	2,679	2,589	2,395	2,394	2,756	2,234	2,469	2,427	2,524
11	Caldwell Parish		24	153	134	143	141	131	134	128	154	169
12	Cameron Parish		46	158	137	125	122	156	121	119	165	141
13	Catahoula Parish		6	158	164	145	132	140	139	125	163	136
14	Claiborne Parish		58	206	176	169	206	214	187	223	243	239
15	Concordia Parish		18	374	298	284	290	359	251	308	350	319
16	DeSoto Parish		46	378	340	369	332	442	312	407	412	437
17	E. Baton Rouge Parish	64	456	3,777	3,760	3,491	3,467	4,384	2,987	3,867	3,595	4,035
18	East Carroll Parish		11	108	143	110	123	156	108	141	148	141
19	East Feliciana Parish		16	206	194	182	152	221	119	176	173	179
20	Evangeline Parish	23	56	467	546	500	467	506	454	519	493	541
21	Franklin Parish	12	45	289	293	279	280	273	261	293	288	325
22	Grant Parish	10	32	280	283	264	290	299	273	296	301	319
23	Iberia Parish	36	119	1,144	1,166	1,043	1,135	1,242	941	1,121	1,204	1,122
24	Iberville Parish	2	22	351	347	345	331	387	285	340	369	396
25	Jackson Parish		11	200	175	183	180	172	163	177	191	193
26	Jefferson Parish		263	3,845	4,235	3,835	3,968	4,393	3,912	4,114	4,315	4,161
27	Jefferson Davis Parish	28	59	466	489	423	433	464	383	434	463	454
28	Lafayette Parish	78	148	2,314	2,405	2,306	2,163	2,335	2,069	2,306	2,356	2,338
29	Lafourche Parish	73	175	1,045	1,075	1,041	1,050	1,267	986	1,205	1,235	1,351
30	LaSalle Parish		9	194	228	186	181	180	164	215	217	208
31	Lincoln Parish		45	552	521	503	491	555	483	508	535	544
32	Livingston Parish		164	1,806	1,860	1,644	1,672	1,830	1,627	1,831	1,806	1,703
33	Madison Parish		6	166	199	171	202	178	206	187	178	228
34	Morehouse Parish		109	470	473	452	380	485	340	372	462	334
35	Natchitoches Parish	23	70	541	556	541	501	587	443	503	552	538
36	<b>Orleans Parish</b>		429	<b>4,696</b>	<b>4,949</b>	<b>4,761</b>	<b>4,376</b>	6,239	4,707	4,562	<b>5,193</b>	<b>5,832</b>
37	Ouachita Parish	65	118	1,517	1,516	1,374	1,368	1,415	1,256	1,444	1,542	1,526
38	Plaquemines Parish		10	391	365	353	360	382	347	363	392	386
39	Pointe Coupee Parish		15	281	247	234	238	295	204	236	264	261
40	Rapides Parish	42	234	1,979	1,865	1,635	1,721	1,903	1,487	1,709	1,748	1,735
41	Red River Parish		8	119	123	106	109	149	111	136	137	119
42	Richland Parish		59	320	293	247	255	300	241	277	300	295
43	Sabine Parish	5	43	318	324	289	273	306	276	293	362	362
44	St. Bernard Parish		70	654	650	659	596	716	586	724	673	685
45	St. Charles Parish	1	77	749	724	694	728	794	720	734	742	781
46	St. Helena Parish		6	96	114	97	99	128	80	92	98	114
47	St. James Parish	13	78	286	284	249	268	321	241	291	348	334
48	St. John the Baptist Parish		93	474	519	466	499	567	514	517	544	539
49	St. Landry Parish	59	163	1,357	1,258	1,169	1,244	1,263	1,082	1,152	1,322	1,188
50	St. Martin Parish	21	76	639	640	622	589	723	539	631	653	713
51	St. Mary Parish	30	63	694	751	731	657	875	607	867	875	776
52	St. Tammany Parish		549	2,672	3,177	2,478	2,569	2,868	2,397	2,729	2,895	2,856
53	Tangipahoa Parish		91	1,418	1,549	1,419	1,390	1,545	1,322	1,370	1,553	1,645
54	Tensas Parish		24	74	89	55	64	75	55	70	65	61
55	Terrebonne Parish	58	300	1,496	1,570	1,408	1,411	1,662	1,415	1,432	1,505	1,733
56	Union Parish		32	282	263	239	222	279	246	250	296	321
57	Vermilion Parish	31	111	777	676	630	601	712	620	687	718	717
58	Vernon Parish	30	123	966	879	819	805	786	735	750	751	739
59	Washington Parish		53	378	439	342	341	421	294	362	381	368
60	Webster Parish		63	608	636	580	570	644	536	507	628	641
61	W. Baton Rouge Parish		21	252	303	240	246	321	216	263	282	264
62	West Carroll Parish		35	208	166	161	170	185	171	189	216	228
63	West Feliciana Parish		24	181	156	160	161	187	162	206	185	196
64	Winn Parish		32	261	216	211	211	231	195	202	210	200
65	City of Monroe	31	61	819	728	665	649	780	656	711	810	775
66	City of Bogalusa		20	239	251	215	217	241	195	200	215	240
67	Zachary Community		24	227	246	217	245	246	244	256	266	273
68	City of Baker		10	151	171	144	161	231	146	205	173	172
	<b>State Total</b>	<b>884</b>	<b>6,452</b>	<b>56,871</b>	<b>57,908</b>	<b>53,197</b>	<b>52,940</b>	<b>61,454</b>	<b>49,808</b>	<b>55,778</b>	<b>58,305</b>	<b>59,560</b>

**TABLE 8: FY 2005-06 Budget Letter**  
**October 1, 2004 Student Membership**

School System	GRADE LEVELS						
	9	10	11	12	13	14	Ungraded
	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Acadia Parish	789	628	526	488			
Allen Parish	347	258	257	217			
Ascension Parish	1,279	1,020	945	819			
Assumption Parish	442	276	208	220			
Avoyelles Parish	604	405	466	369			
Beauregard Parish	510	419	390	376			
Bienville Parish	169	161	165	146			
Bossier Parish	1,454	1,298	1,207	1,163			
Caddo Parish	3,438	2,914	2,613	2,201			
Calcasieu Parish	2,759	2,189	2,015	1,849			
Caldwell Parish	132	128	97	109			
Cameron Parish	151	140	129	115			
Catahoula Parish	168	93	83	72			
Claiborne Parish	244	180	173	150			
Concordia Parish	281	216	201	178			
DeSoto Parish	455	328	295	220			
E. Baton Rouge Parish	3,192	2,944	2,600	2,647			
East Carroll Parish	123	95	75	64			
East Feliciana Parish	198	146	140	142			
Evangeline Parish	498	269	272	272			
Franklin Parish	233	186	198	163			
Grant Parish	307	272	203	188			
Iberia Parish	1,028	816	950	768			
Iberville Parish	346	242	198	214			
Jackson Parish	170	161	156	145			
Jefferson Parish	4,016	3,391	2,834	2,459			
Jefferson Davis Parish	471	424	380	352			
Lafayette Parish	2,668	2,182	1,851	1,606			
Lafourche Parish	1,459	799	1,010	908			
LaSalle Parish	235	169	173	153			
Lincoln Parish	500	477	433	402			
Livingston Parish	1,663	1,463	1,269	1,105			
Madison Parish	126	133	102	110			
Morehouse Parish	459	231	246	227			
Natchitoches Parish	584	404	379	332			
<b>Orleans Parish</b>	<b>5,323</b>	<b>4,388</b>	<b>3,890</b>	<b>3,571</b>			
Ouachita Parish	1,626	1,265	1,083	983			
Plaquemines Parish	440	381	330	301			
Pointe Coupee Parish	193	197	148	158			
Rapides Parish	1,861	1,514	1,432	1,388			
Red River Parish	139	95	87	83			
Richland Parish	273	220	177	185			
Sabine Parish	324	305	270	272			
St. Bernard Parish	768	676	553	423			
St. Charles Parish	868	654	579	664			
St. Helena Parish	122	95	75	94			
St. James Parish	247	315	228	214			
St. John the Baptist Parish	563	443	303	315			
St. Landry Parish	1,199	959	844	816			
St. Martin Parish	742	719	444	442			
St. Mary Parish	929	735	654	650			
St. Tammany Parish	3,155	2,673	2,424	2,153			
Tangipahoa Parish	1,466	1,258	1,164	1,119			
Tensas Parish	62	51	50	49			
Terrebonne Parish	1,644	1,288	1,157	1,073			
Union Parish	322	200	187	185			
Vermilion Parish	674	595	590	557			
Vernon Parish	737	605	502	468			
Washington Parish	330	317	292	239			
Webster Parish	537	586	471	418			
W. Baton Rouge Parish	330	277	177	171			
West Carroll Parish	194	154	127	135			
West Feliciana Parish	193	159	162	137			
Winn Parish	235	161	149	180			
City of Monroe	892	555	419	502			
City of Bogalusa	265	160	154	158			
Zachary Community	284	238	215	219			
City of Baker	159	172	133	134			
<b>State Total</b>	<b>58,594</b>	<b>47,867</b>	<b>42,709</b>	<b>39,405</b>	-	-	-



**TABLE 8: FY 2005-06 Budget Letter**  
**October 1, 2004 Student Membership**

School System	October 1, 2004 LEA Total	Adjusted October 1, 2003 LEA Total	Change	Change (Increases)	Change (Decreases)
	(19)	(20)	(21)	(22)	(22)
Acadia Parish	9,307	9,494	(187)		(187)
Allen Parish	4,121	4,105	16	16	
Ascension Parish	16,033	15,471	562	562	
Assumption Parish	4,134	4,271	(137)		(137)
Avoyelles Parish	6,350	6,427	(77)		(77)
Beauregard Parish	6,113	6,064	49	49	
Bienville Parish	2,346	2,425	(79)		(79)
Bossier Parish	18,792	18,692	100	100	
Caddo Parish	42,643	43,394	(751)		(751)
Calcasieu Parish	31,622	31,543	79	79	
Caldwell Parish	1,777	1,786	(9)		(9)
Cameron Parish	1,825	1,812	13	13	
Catahoula Parish	1,724	1,773	(49)		(49)
Claiborne Parish	2,668	2,716	(48)		(48)
Concordia Parish	3,727	3,678	49	49	
DeSoto Parish	4,773	4,690	83	83	
E. Baton Rouge Parish	45,266	45,064	202	202	
East Carroll Parish	1,546	1,648	(102)		(102)
East Feliciana Parish	2,244	2,292	(48)		(48)
Evangeline Parish	5,883	6,147	(264)		(264)
Franklin Parish	3,418	3,653	(235)		(235)
Grant Parish	3,617	3,626	(9)		(9)
Iberia Parish	13,835	13,975	(140)		(140)
Iberville Parish	4,175	4,288	(113)		(113)
Jackson Parish	2,277	2,373	(96)		(96)
Jefferson Parish	49,741	49,706	35	35	
Jefferson Davis Parish	5,723	5,643	80	80	
Lafayette Parish	29,125	29,228	(103)		(103)
Lafourche Parish	14,679	14,956	(277)		(277)
LaSalle Parish	2,512	2,560	(48)		(48)
Lincoln Parish	6,549	6,500	49	49	
Livingston Parish	21,443	20,807	636	636	
Madison Parish	2,192	2,224	(32)		(32)
Morehouse Parish	5,040	5,087	(47)		(47)
Natchitoches Parish	6,554	6,595	(41)		(41)
<b>Orleans Parish</b>	<b>62,916</b>	<b>65,001</b>	<b>(2,085)</b>		<b>(2,085)</b>
Ouachita Parish	18,098	18,027	71	71	
Plaquemines Parish	4,801	4,744	57	57	
Pointe Coupee Parish	2,971	3,152	(181)		(181)
Rapides Parish	22,253	22,090	163	163	
Red River Parish	1,521	1,554	(33)		(33)
Richland Parish	3,442	3,473	(31)		(31)
Sabine Parish	4,022	4,078	(56)		(56)
St. Bernard Parish	8,433	8,492	(59)		(59)
St. Charles Parish	9,509	9,418	91	91	
St. Helena Parish	1,310	1,320	(10)		(10)
St. James Parish	3,717	3,758	(41)		(41)
St. John the Baptist Parish	6,356	6,199	157	157	
St. Landry Parish	15,075	15,137	(62)		(62)
St. Martin Parish	8,193	8,331	(138)		(138)
St. Mary Parish	9,894	9,962	(68)		(68)
St. Tammany Parish	35,595	34,689	906	906	
Tangipahoa Parish	18,309	18,191	118	118	
Tensas Parish	844	874	(30)		(30)
Terrebonne Parish	19,152	19,236	(84)		(84)
Union Parish	3,324	3,306	18	18	
Vermilion Parish	8,696	8,629	67	67	
Vernon Parish	9,695	9,649	46	46	
Washington Parish	4,557	4,527	30	30	
Webster Parish	7,425	7,477	(52)		(52)
W. Baton Rouge Parish	3,363	3,477	(114)		(114)
West Carroll Parish	2,339	2,375	(36)		(36)
West Feliciana Parish	2,269	2,232	37	37	
Winn Parish	2,694	2,699	(5)		(5)
City of Monroe	9,053	9,229	(176)		(176)
City of Bogalusa	2,770	2,884	(114)		(114)
Zachary Community	3,200	3,209	(9)		(9)
City of Baker	2,162	2,153	9	9	
<b>State Total</b>	<b>701,732</b>	<b>704,285</b>	<b>(2,553)</b>	<b>3,723</b>	<b>(6,276)</b>

## *Appendix D*

# Timelines for Preparation of the MFP Budget Letter under SCR 125

Fiscal Year	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June
<b>2004-05</b>	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 and 04-05
<b>2005-06</b>	Start payments based on Final 05-06 Budget Letter  Circular No. 1088					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 05-06
<b>2006-07</b>	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 06-07