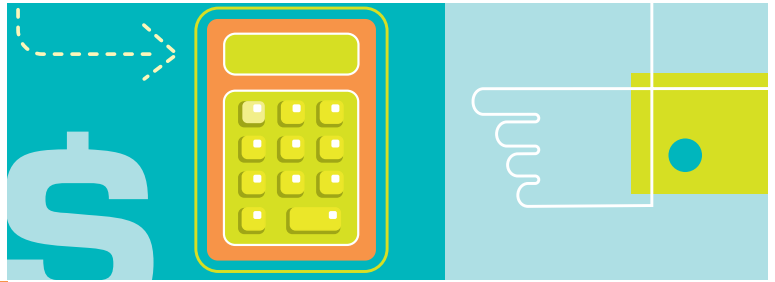


MINIMUM FOUNDATION PROGRAM



**2006 - 2007
Handbook**

May 2007
Paul G. Pastorek, State Superintendent of Education

Reaching For Results
Louisiana Department of
EDUCATION 

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Introduction

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
 - \$3,652 per HCR 290 - 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 (19%)
 - 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
 - FY 2006-07 \$1,500 Certificated Pay Raise
 - FY 2006-07 \$500 Support Worker Pay Raise
 - Foreign Language Associate Funding
 - Hold Harmless Funding
 - FY 2006-07 \$80 Mandated Cost Adjustment

Summary of FY 2006-07 formula:

Revisions to the formula:

- Provides minimum memberships for storm-impacted districts with loss of membership greater than 10%.
 1. Cameron, Jefferson and City of Bogalusa
90% of October 1, 2004 membership
 2. Plaquemines
75% of October 1, 2004 membership
 3. Orleans and St. Bernard
35% of October 1, 2004 membership
- Provides for two mid-year student adjustments.
 1. October 2, 2006
If a district's October 2, 2006 student membership exceeds the May 1, 2006 student membership by 50 students or 1%, a mid-year adjustment of additional funding will be provided equal to the district's MFP per pupil amount times the number of increased students. Monthly payments will be adjusted to reflect the growth.

2. February 1, 2007

If a district's February 1, 2007 student membership exceeds the October 2, 2006 student membership by 50 students or 1%, a mid-year adjustment of additional funding will be provided equal to one-half of the district's MFP per pupil amount times the number of increased students. Monthly payments will be adjusted to reflect the growth.

- Increases the At-Risk Weight from 17% to 19%.
- Adds students with Limited English Proficiency (LEP) to the MFP
Students who have limited English proficiency who are not contained in the at-risk weight based on the free and reduced lunch criteria are added to the At-Risk student count.
- Adjusts local revenues for storm-impacted districts
 1. Cameron, Jefferson and City of Bogalusa
90% of 2004-2005 local revenue amount
 2. Plaquemines
75% of 2004-2005 local revenue amount
 3. Orleans and St. Bernard
35% of 2004-2005 local revenue amount
- Lowers the cap on the growth in the computed sales tax base for purposes of calculating the local wealth factor. The cap decreased from 20% to 15%.
- Provides for \$80 per student in Level 3 to offset mandated costs.
Continues the mandated cost adjustment provided in the revised 2005-2006 MFP Budget Letter. The amount is increased from \$60 to \$80 per student.
- Provides \$1,500 pay raise in Level 3 for Certificated staff.
Each school system shall receive funding to provide an across-the-board \$1,500 pay raise plus 15.8% associated employer retirement contribution for certificated personnel.
 1. Basis of Distribution
Final distribution is based on October 2, 2006 PEP (Profile of Educational Personnel) data as reported to the Department. Funding is estimated in Level 3 of the formula based on 2005-2006 PEP data and provided monthly beginning with the July 2006 MFP payment. Amounts will be adjusted once the October 2, 2006 PEP data is available.
 2. Certificated Personnel Defined
Per state Department of Education Bulletin 1929, Louisiana Accounting and Uniform Governmental Handbook (LAUGH), certificated personnel are defined to include the positions below. Positions in these categories must require certificates. Those individuals holding teaching certificates employed in positions not requiring a teaching certificate shall not be considered for funding.
 - a. Teachers (all function codes 1000-2200, object code 112);

- b. Therapists/Specialists/Counselors (function codes 1000-2200, object code 113);
- c. School site-based principals, assistant principals, and other school administrators (function code 1000-2200 and 2400, object code 111);
- d. Central office certificated administrators (function code 1000-2300 & 2831 (excluding 2321), object code 111);
- e. School nurses (function code 2134, object code 118);
- f. Sabbaticals (function code 1000-2200, 2134, and 2400, object code 140).

3. Required Timelines for Pay Raise

Funding is estimated in Level 3 of the formula based on 2005-2006 PEP data and provided monthly beginning with the July 2006 MFP payment. Each district shall include the \$1,500 pay increase in the 2006-2007 salary schedules and begin paying the increase by August 1, 2006.

- Provides \$500 pay raise in Level 3 for Non-certificated staff.

Each school system shall receive funding to provide an across-the-board \$500 pay raise plus 17.7% associated employer retirement contribution for non-certificated personnel.

1. Basis of Distribution

Final distribution is based on October 2, 2006 PEP (Profile of Educational Personnel) data as reported to the Department. Funding is estimated in Level 3 of the formula based on 2005-2006 PEP data and will be provided monthly, beginning with the July 2006 MFP payment. Amounts will be adjusted once the October 2, 2006 PEP data is available.

2. Non-Certificated Personnel Defined

Per state Department of Education Bulletin 1929, Louisiana Accounting and Uniform Governmental Handbook (LAUGH), non-certificated personnel are defined to include the positions below.

- a. Aides (object code 115, function codes 1000-4900);
- b. Support supervisors (object code 111, function codes 2130, 2300 [except 2311, 2321, 2324, 2831 and 2832] and 2500 through 4900);
- c. Clerical/secretarial (object code 114, function codes 1000-4900);
- d. Service workers (object code 116, function codes 1000-4900);
- e. Skilled craftsmen (object code 117, function codes 1000-4900);
- f. Degreed professionals (object code 118, function codes 1000-4900, except 2134);
- g. Other personnel (object codes 100, 110 and 119, function codes 1000-4900).

3. Required Timelines for Pay Raise

Funding is estimated in Level 3 of the formula based on 2005-2006 PEP data and provided monthly, beginning with the July 2006 MFP payment. Each district shall include the \$500 pay increase in the 2006-2007 salary schedules by August 1, 2006. Districts have the option of paying the full \$500 pay increase amount as a

supplement in the FY2006-2007 year only. Districts choosing to do so must make the full payment by October 30, 2006.

- Provides for an exemption from the 50% pay raise requirement for certificated personnel where the district average salary is above the latest published SREB (Southern Region Education Board) average.
The latest published SREB average is \$42,291. DeSoto Parish, St. James Parish, West Feliciana Parish, and the LSU Lab School are exempt from this requirement in FY2006-2007. Average teacher salary data for the 68 school systems and the lab schools are based on FY 2005-2006 budgeted data.
- Modifies the 70% Instructional Requirement
The requirement that 70% of a district's general fund be spent in instructional expenditures remains. However, educational expenditures are restricted to the school building level. No central office instructional expenditures will be considered in the 70% measurement. School administration has been added to the categories of instruction, pupil support, and instructional staff services as instructional expenditures.

Continuing in the Formula:

- 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 \$3,554 to \$3,652
 - Weights continue for 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 May 1, 2006 MFP membership. Fifty percent (50%) of increased state funds must be directed to certificated pay raises.

Introduction

- 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 before June 1, 2007.
- For purposes of the MFP calculations required by HCR 290, latest available data is identified as follows:
 - May 1 Membership is per BESE definition and based on the May Student Information System data, including any school transferred to the Recovery School District.
 - Weighted membership data is as follows:
 - Exceptionalities - Special Education Reporting System (SER) May 1, 2006, including any school transferred to the Recovery School District.
 - Gifted and Talented - SER May 1, 2006, including any school transferred to the Recovery School District.
 - Vocational Education - LA Educational Accountability Data Systems (LEADS) Spring 2006 including any school transferred to the Recovery School District.
 - At-Risk - Student Information System May 1, 2006, including any school transferred to the Recovery School District.
 - Economy of Scale - Student Information System May 1, 2006, including any school transferred to the Recovery School District.
 - Local School System Revenues and Tax Rates – Annual Financial Report data for Fiscal Year 2004-2005.
 - Net Assessed Property Values – Louisiana Tax Commission December 2004 data.
 - Foreign Language Associate Teacher – Data from May of the 2005-2006 school year.
 - Accountability Student Transfer - Student Information System May 1, 2006, including any school transferred to the Recovery School District.

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 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.

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. October 2, 2006

If a district's October 2, 2006 student membership exceeds the May 1, 2006 student membership (February 1 for subsequent years) by 50 students or 1%, a mid-year adjustment of additional funding will be provided equal to the district's MFP per pupil amount times the number of increased students. Monthly payments will be adjusted to reflect the growth. Districts may request that the State Superintendent make estimated monthly payments based on documented mid-year growth prior to the October 1 count.

2. February 1, 2007

If a district's February 1, 2007 student membership exceeds the October 2, 2006 student membership by 50 students or 1%, a mid-year adjustment of additional funding will be provided equal to one-half of the district's MFP per pupil amount times the number of increased students. Monthly payments will be adjusted to reflect the growth. Districts may request that the State Superintendent make estimated monthly payments based on documented mid-year growth prior to the February 1 count.

3. Recovery School District Mid-year Supplements

- i. If any Recovery School District has an increase in October 1 membership above the May 1 (February 1 for subsequent years) 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 shall receive a mid-year transfer of MFP funding based upon the number of

students matched above the membership 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.

- ii. For increased October 1 membership in the Recovery School District where the students were not counted in the prior year membership of the district of prior jurisdiction, the Recovery School District 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. The Recovery School District may request that the State Superintendent make estimated monthly payments based on documented mid-year growth prior to the October 1 count.
- iii. When Recovery School District current year February 1 membership exceeds the current year October 1 membership, the Recovery School District shall receive a second mid-year adjustment to provide additional per pupil funding based on each additional student times one-half the final MFP allocation per pupil amount for the system of prior jurisdiction as approved by BESE. The Recovery School District may request that the State Superintendent make estimated monthly payments based on documented mid-year growth prior to the February 1 count.
- iv. If the Recovery School District's October 1 membership count qualifies for a state mid-year adjustment, 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. For February 1 increases, one-half the local per pupil will be transferred. 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

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 May 1, 2006 (February 1 for subsequent years), student count. For school systems severely impacted by Hurricanes Katrina and Rita, the following minimum membership numbers will be used only for FY 2006-07:

- 90% of the October 1, 2004 membership and weighted categories will be used for districts where the May 1, 2006 membership is between 10% and 30% less than the October 1, 2004 membership.

Section I: MFP Formula Definitions

- 75% of the October 1, 2004 membership and weighted categories will be used for districts where the May 1, 2006 membership is 31% to 70% less than the October 1, 2004 membership.
- 35% of the October 1 membership and weighted categories will be used for districts where the May 1, 2006 membership is greater than 71% less than the October 1, 2004 membership with a minimum of 3,000 students. Minimum membership funding for the Orleans Parish School System shall be proportionately divided with the Recovery School District with the proportion adjusted as necessary by the State Superintendent.

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

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

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

The FY 2006-07 State and local Base Per Pupil amount is \$3,652, established by HCR 290 of the 2006 Regular Session of the Louisiana Legislature.

2. Total Weighted Membership and/or Units

The Total Weighted Membership and/or Units recognizes the May 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 May 1;
 - (b). are actively attending school (All current state laws and BESE policies concerning attendance should be carefully followed. Appropriate documentation [either written or

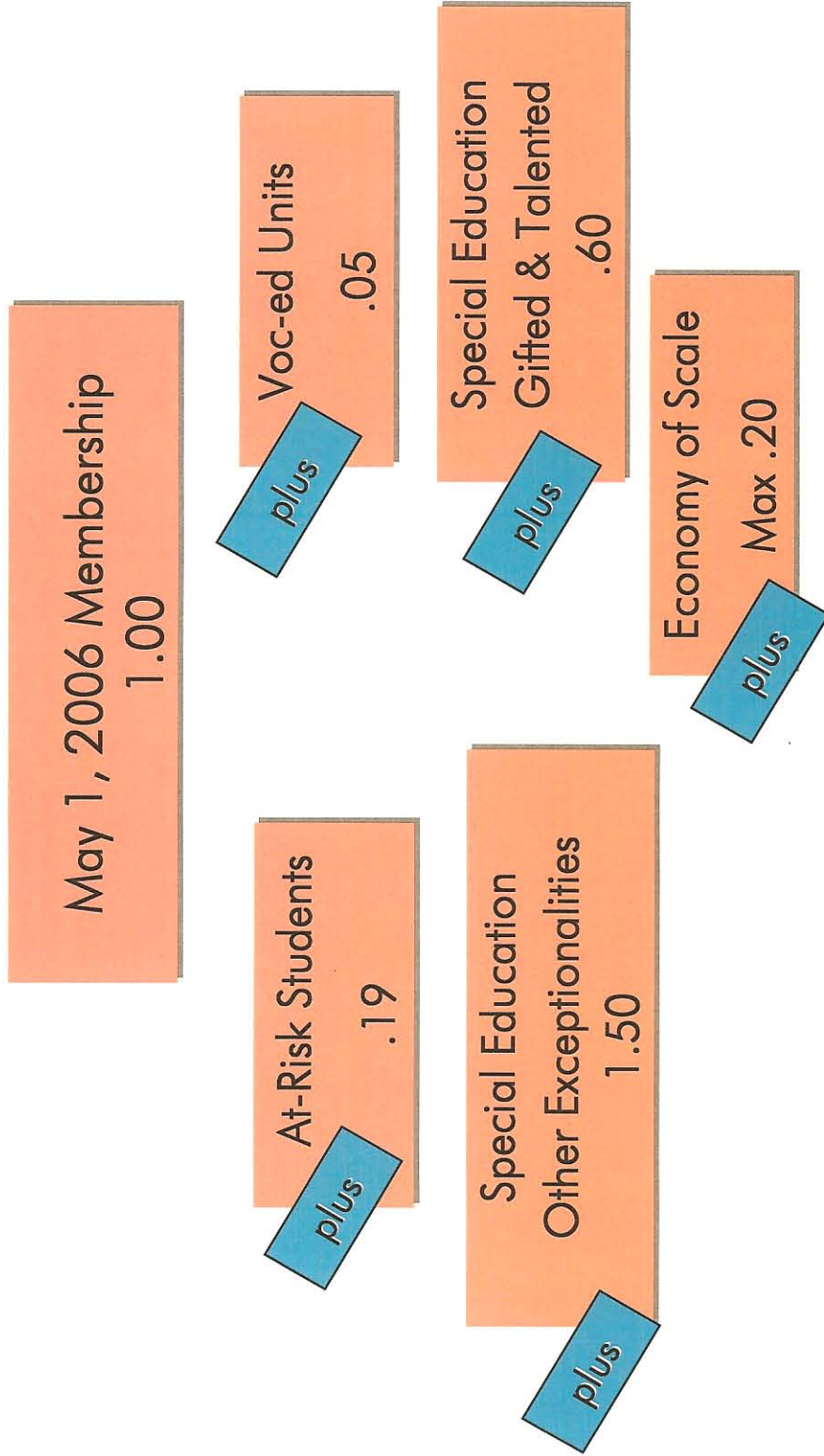
Section I: MFP Formula Definitions

- 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.

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 19% for those students identified as at-risk [i.e., those who qualify to receive free

Student Characteristics & Weights



= TOTAL WEIGHTED MEMBERSHIP

Section I: MFP Formula Definitions

or reduced lunches and students with limited English proficiency who are not included in the income eligibility guidelines], 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 a May 1 membership level of 0 students down to zero percent at an May 1 membership level of 7,500 students.

1. *Weighted Add-On At-Risk Students including Limited English Proficiency*

FORMULA:

19%	Times	Number of At-Risk Students as of May 1	=	Weighted add on At-Risk Students
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The MFP formula recognizes an increased cost of 19% 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. Students with limited English proficiency, who are not included in the income eligibility guidelines, are added to the at-risk count. 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 May report of approved applications for the free and reduced price lunch program is reported through the Student Information System (SIS) database.

Since approved applications include all students who may participate in the school lunch program, those students not eligible for funding through the MFP will be subtracted from the total count. Through a verification procedure, districts will confirm that only students funded through the MFP (both special education and regular education) are included in the report. Districts will exclude children in programs not funded by the MFP: i.e., Head Start, Starting Points, Title 1, and locally funded programs.

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

FORMULA:

5%	Times	Number of Vocational Education Units as of May 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%	Times	Number of Other Exceptionalities as of May 1	=	Weighted add on Other Exceptionalities students
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FORMULA: Gifted and Talented

60%	Times	Number of Gifted and Talented as of May 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 May 1 on SER. The number of Special Education students identified as having “other exceptionalities” per SER 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.

Section I: MFP Formula Definitions

The number of “gifted and talented” students is taken from student data reported as of May 1 on SER. The number of Special Education students identified as being “gifted and talented” per SER 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 May 1 Membership is Less than 7,500	Then	7,500 Minus May 1 Membership Divided by 37,500	=	Economy of Scale Factor <i>(Varies by District)</i>
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The MFP recognizes increased costs for fixed overhead for smaller school districts; therefore, a curving weight of .20 at the zero student count level and zero at the 7,500 student count level is applied. This weight will vary depending on the size of the school system. There will be no benefit to school systems with membership of 7,500 or greater.

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

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

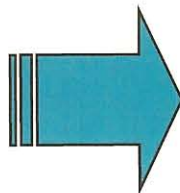
The sum of the cost of May 1 Student Membership, plus weighted add-on students At-Risk, plus weighted add-on Vocational Education units, plus weighted add-on Special Education students (Other Exceptionalities, Gifted and Talented), plus adjustments for Economy of Scale times the Base Per Pupil Amount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

Total Level 1 Costs

Total Weighted Membership

Base Per Pupil Amount

times



TOTAL LEVEL 1 COSTS
Shared State and Locally

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

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

1. Local Equalization Factor

FORMULA: Local Equalization Factor

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

A. Local Wealth Factor (LWF)

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

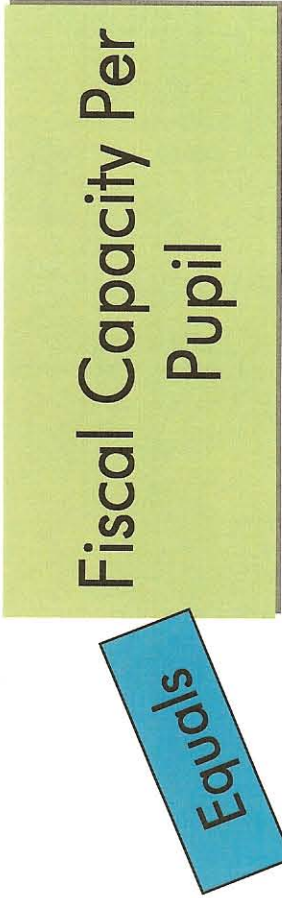
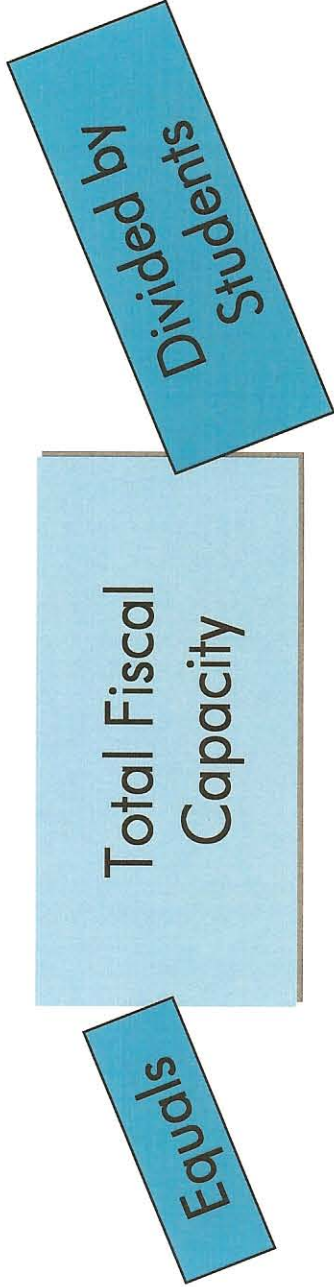
The *local wealth factor* is a ratio of each school district's per pupil combined sales, property, and other revenues and the statewide average per pupil combined sales, property and other revenues. This factor is used in conjunction with the weighted proportion of student membership. The combination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

Section I: MFP Formula Definitions

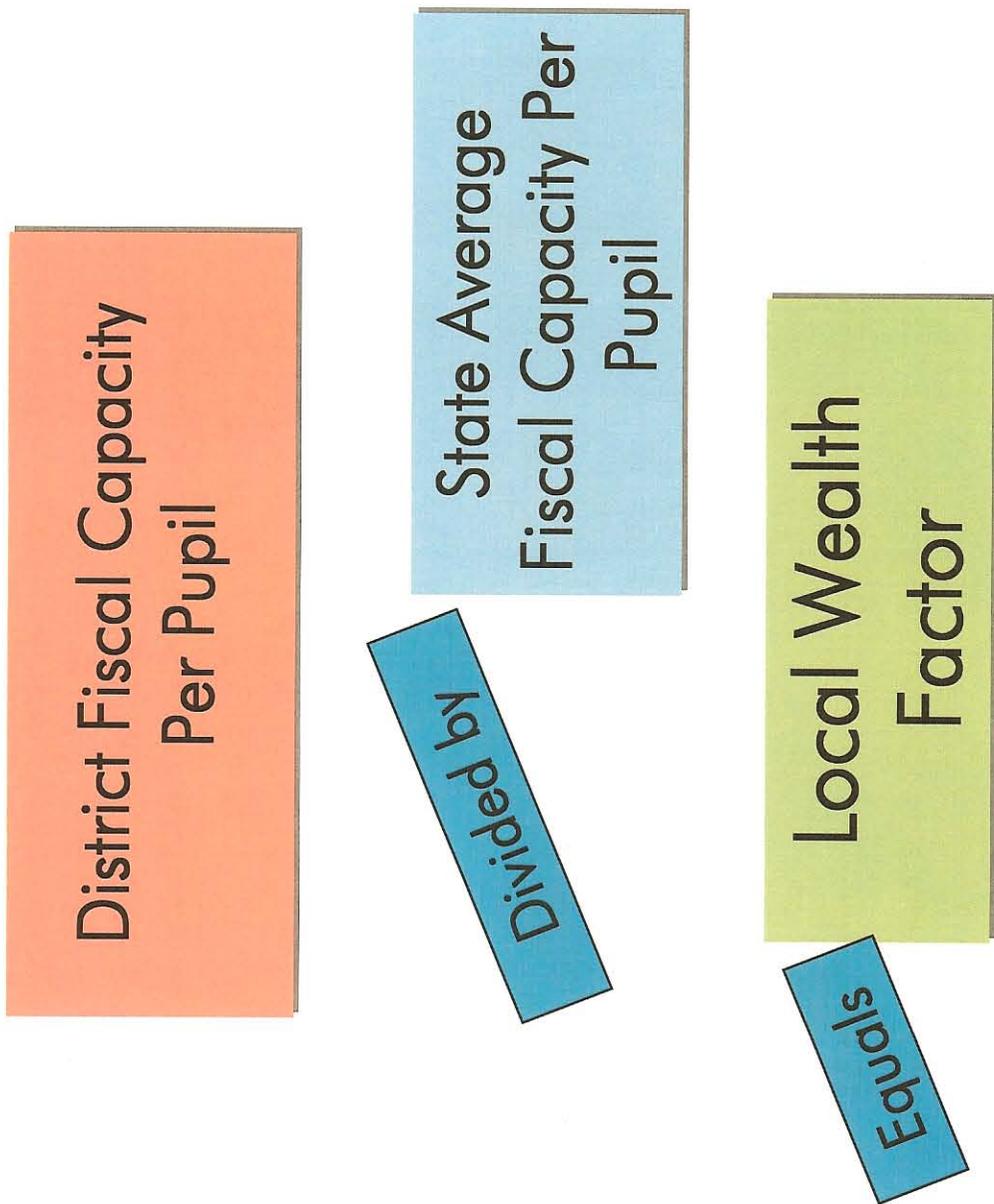
1. The statewide average property millage rate (including debt) is multiplied by the net assessed property value, including tax incremental financing (TIF) areas, of each school system divided by 1,000. This figure equals each system's property capacity.
2. Each system's property capacity (including debt) is divided by its May 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 15% or more from the prior year's calculation, then the growth in the computed sales tax base will be capped at 15% over the amount used in the prior year formula.
4. Each system's sales capacity (including debt) is divided by its May 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 is divided by its May 1 weighted membership. This figure equals the system's per pupil other revenues.
7. Combined capacity is the sum of (1), (3) and (5) above.
8. For Hurricane Katrina and Hurricane Rita impacted districts, the following adjustments will be made only in FY2006-07:
 - a. 90% of the 2004-05 Total Revenue Capacity will be used for districts where the May 1, 2006 membership is between 10% and 30% less than the October 1, 2004 membership.
 - b. 75% of the 2004-05 Total Revenue Capacity will be used for districts where the May 1, 2006 membership is 31% to 70% less than the October 1, 2004 membership

Local Wealth Capacity

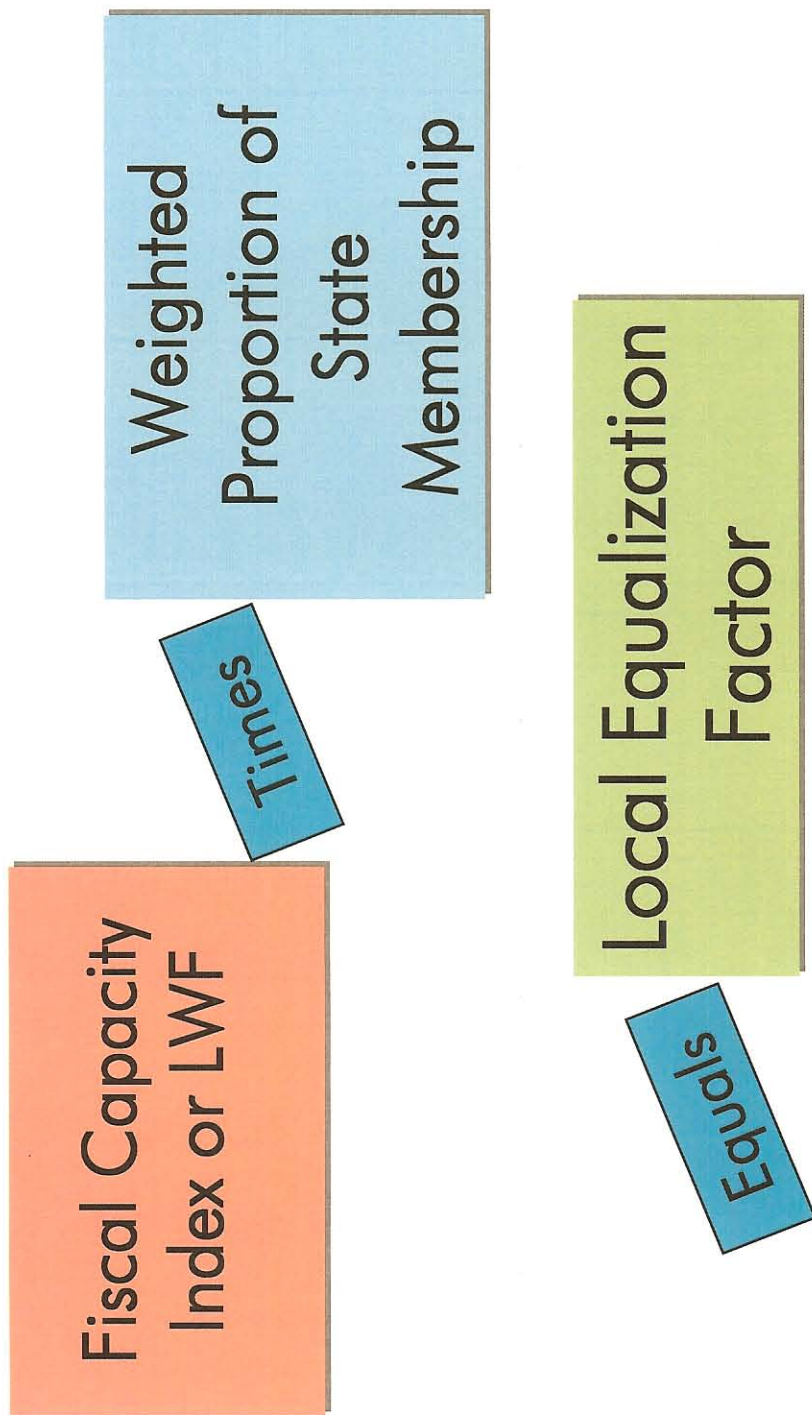
Property and Sales Tax Revenue Capacity
plus Other Revenues



Local Wealth Factor



Local Equalization Factor



Section I: MFP Formula Definitions

- c. 35% of the 2004-05 Total Revenue Capacity will be used for districts where the May 1, 2006 membership is greater than 71% less than the October 1, 2004 membership.
- 9. Combined per pupil capacity is the sum of (2), (4) and (6) above.
- 10. 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.

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 May 1 MFP membership plus 19% 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 May 1 membership level down to zero percent at 7,500 student May 1 membership level.

2. Local Support of Foundation Level 1 Costs

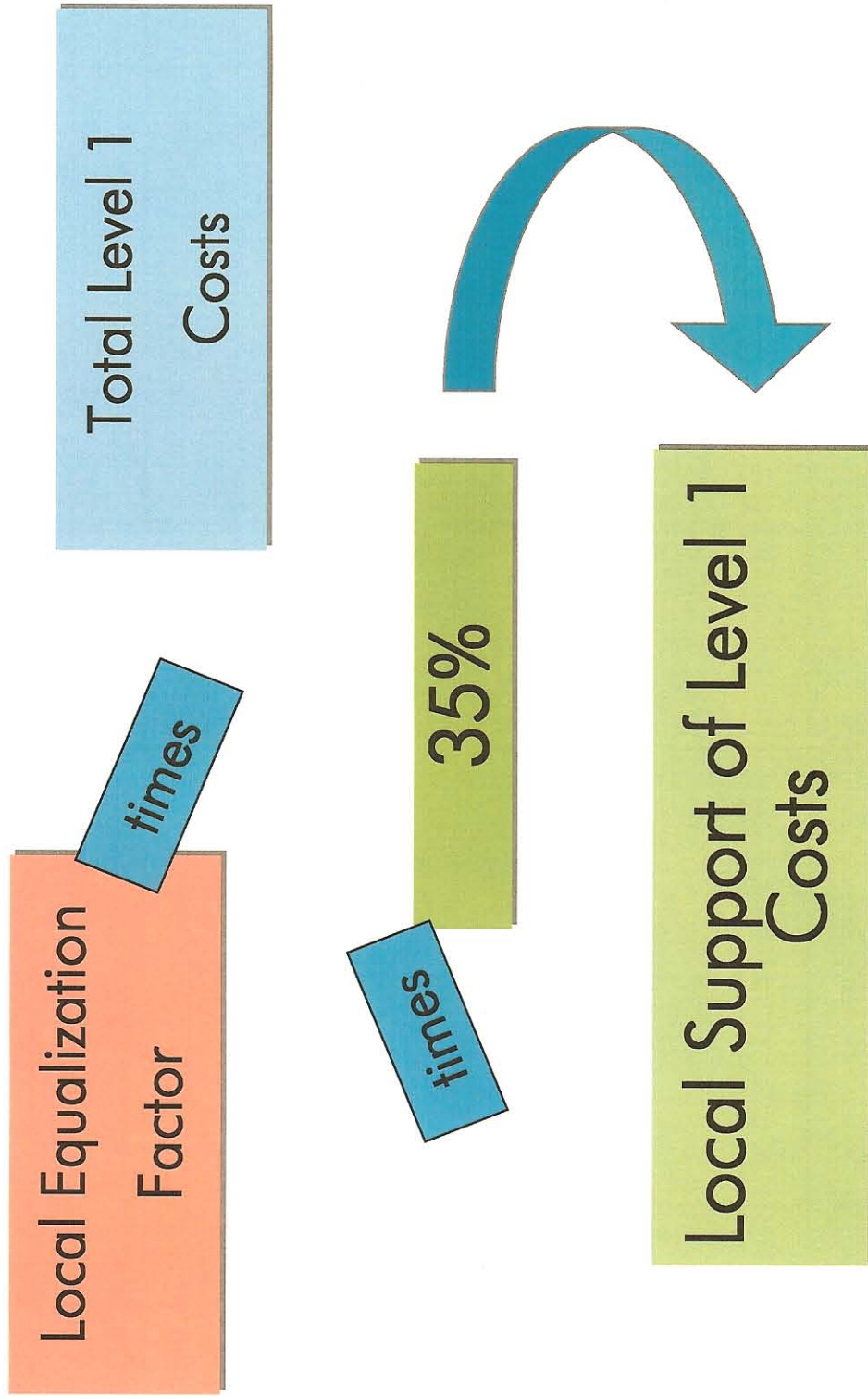
(Targeted Local Share of Level 1 Costs)

FORMULA: *Local Support of Foundation Level 1 Costs*

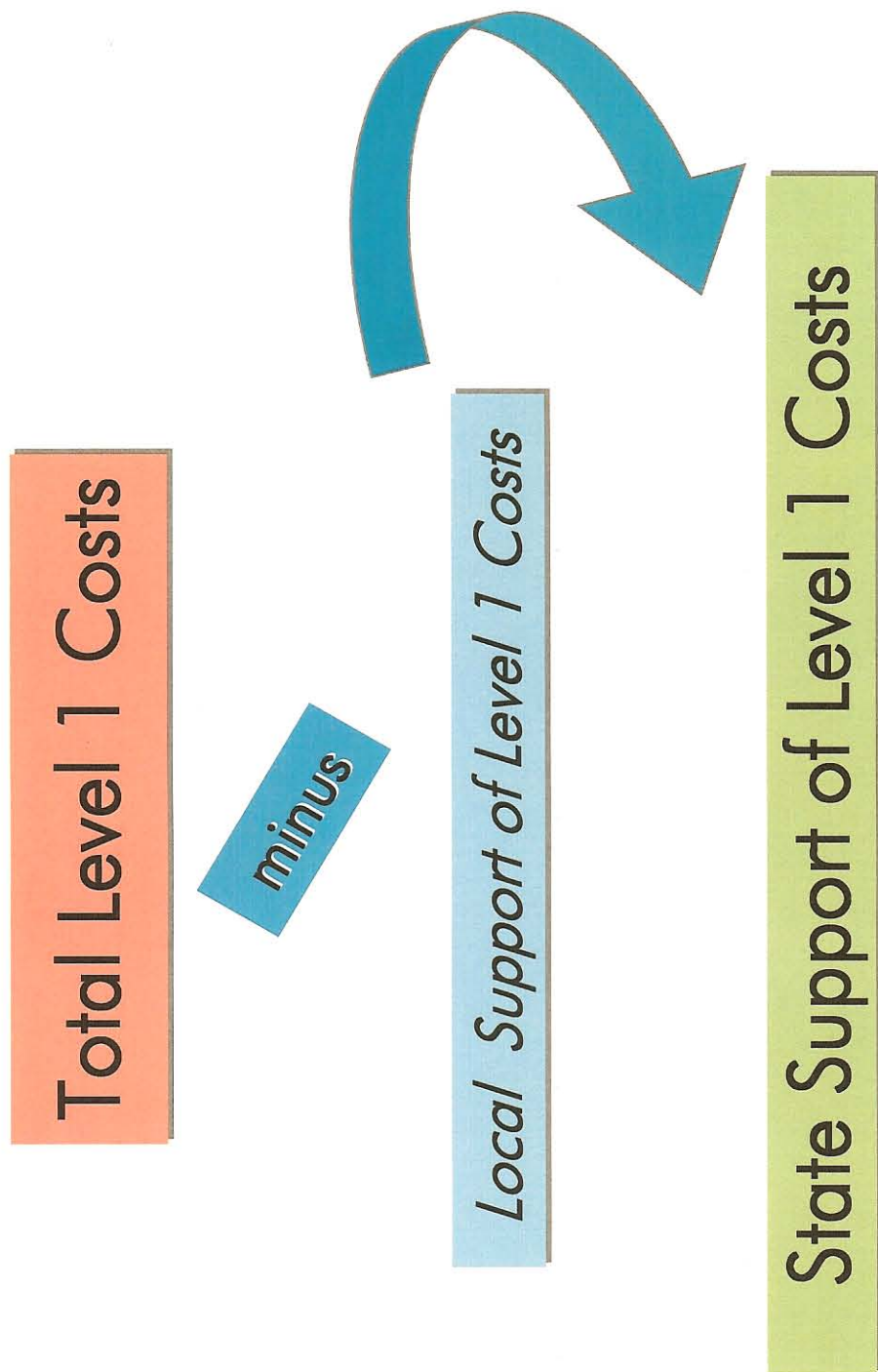
Local Proration Factor	Times	Base Foundation Level 1 Total State and Local Costs	Times	35%	=	Local Support of Level 1 Costs
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Level 1 Total State and Local Costs include each district's weighted student membership multiplied by the base per pupil amount.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

Local Support of Level 1 Costs



State Support of Level 1 Costs



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

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	Minus	Local Share of Level 1 Cost	=	Local Revenue Over Level 1 Local Share
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Section I: MFP Formula Definitions

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. Local revenues for Hurricane Katrina and Hurricane Rita impacted districts will be adjusted by the same percentages applied in the Local Wealth Factor calculation (only for FY2006-07).

2. Limit on State Level 2 Support

FORMULA: Limit on State Level 2 Support

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

3. Level 2 Eligible Local Revenue

FORMULA: Eligible Local Revenue

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

B. State Support of Level 2 Local Fiscal Effort

1. Percent State Share Level 2

FORMULA: Percent State Share Level 2

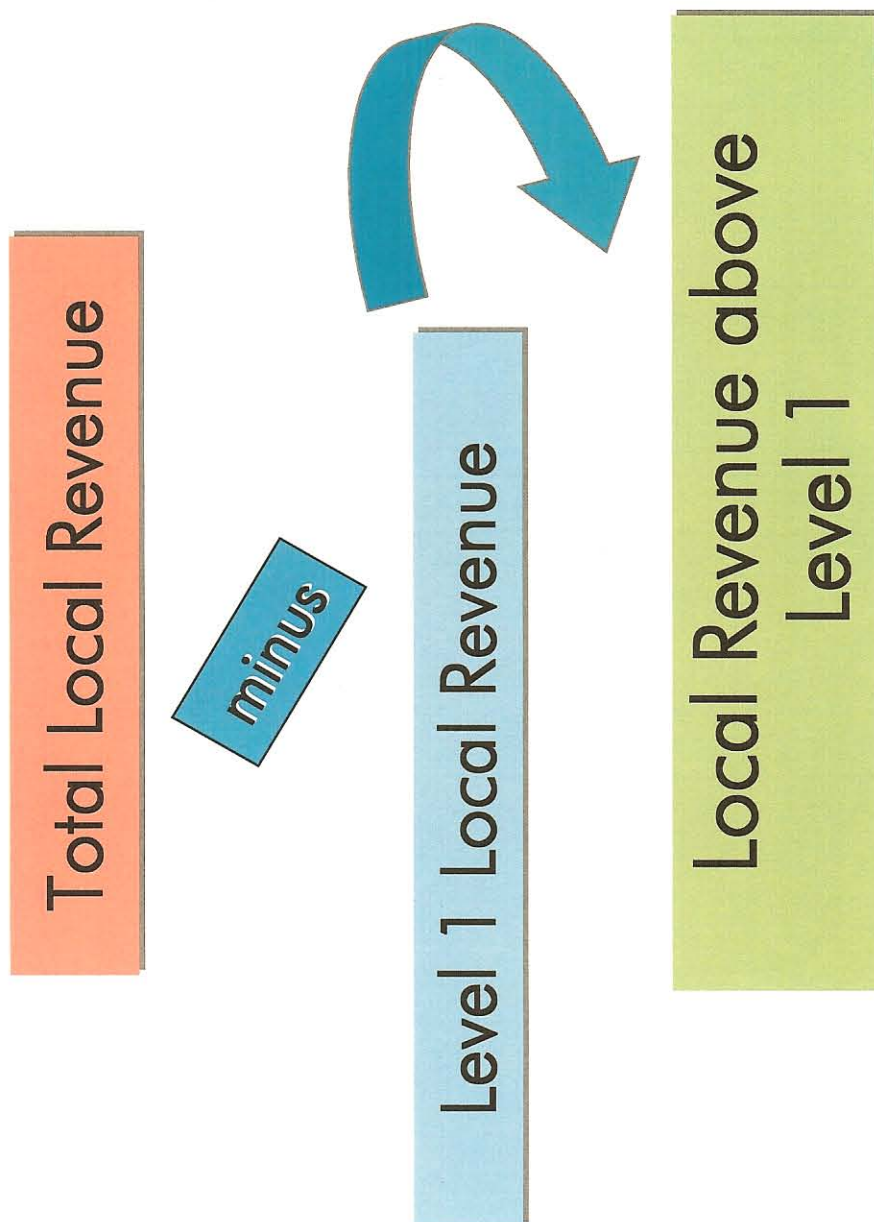
$1 - [(1 - .40) \times (LWF)]$	=	Each District's Percent of Level 2 Support
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2. State Support Level 2

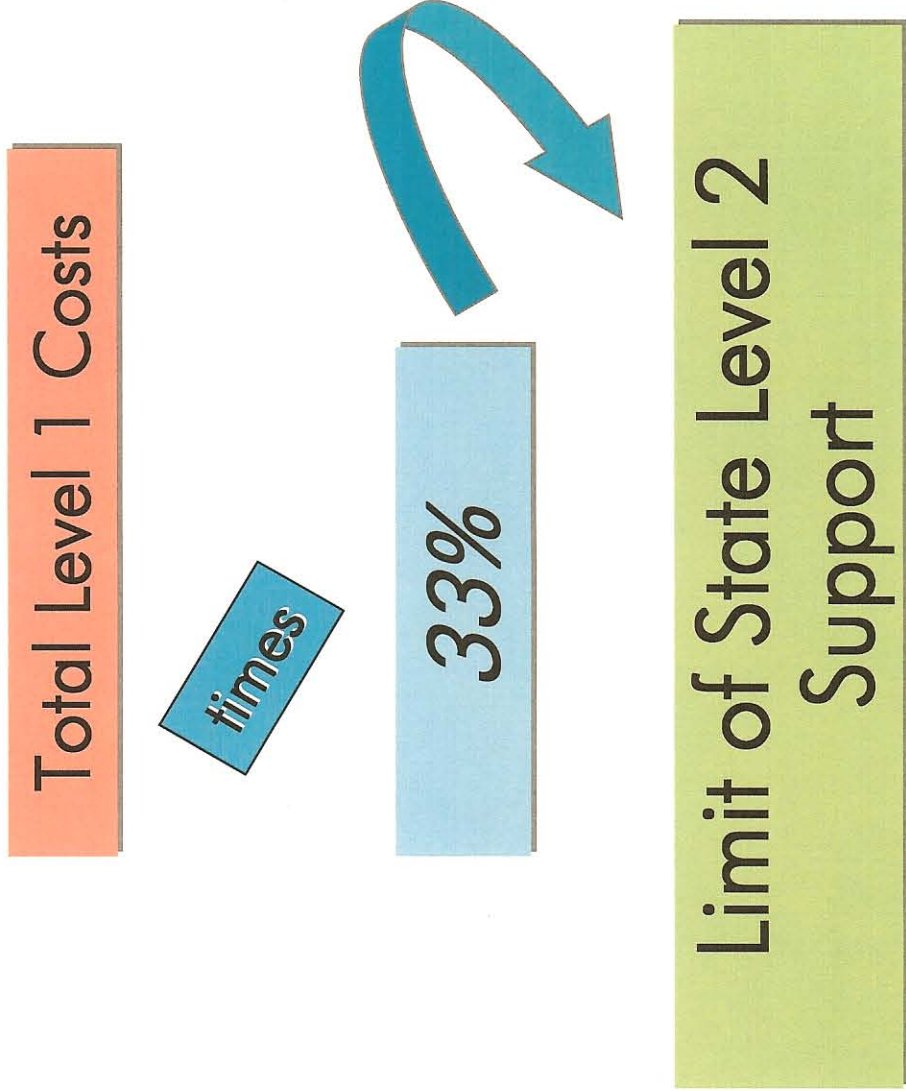
FORMULA: State Support of Level 2

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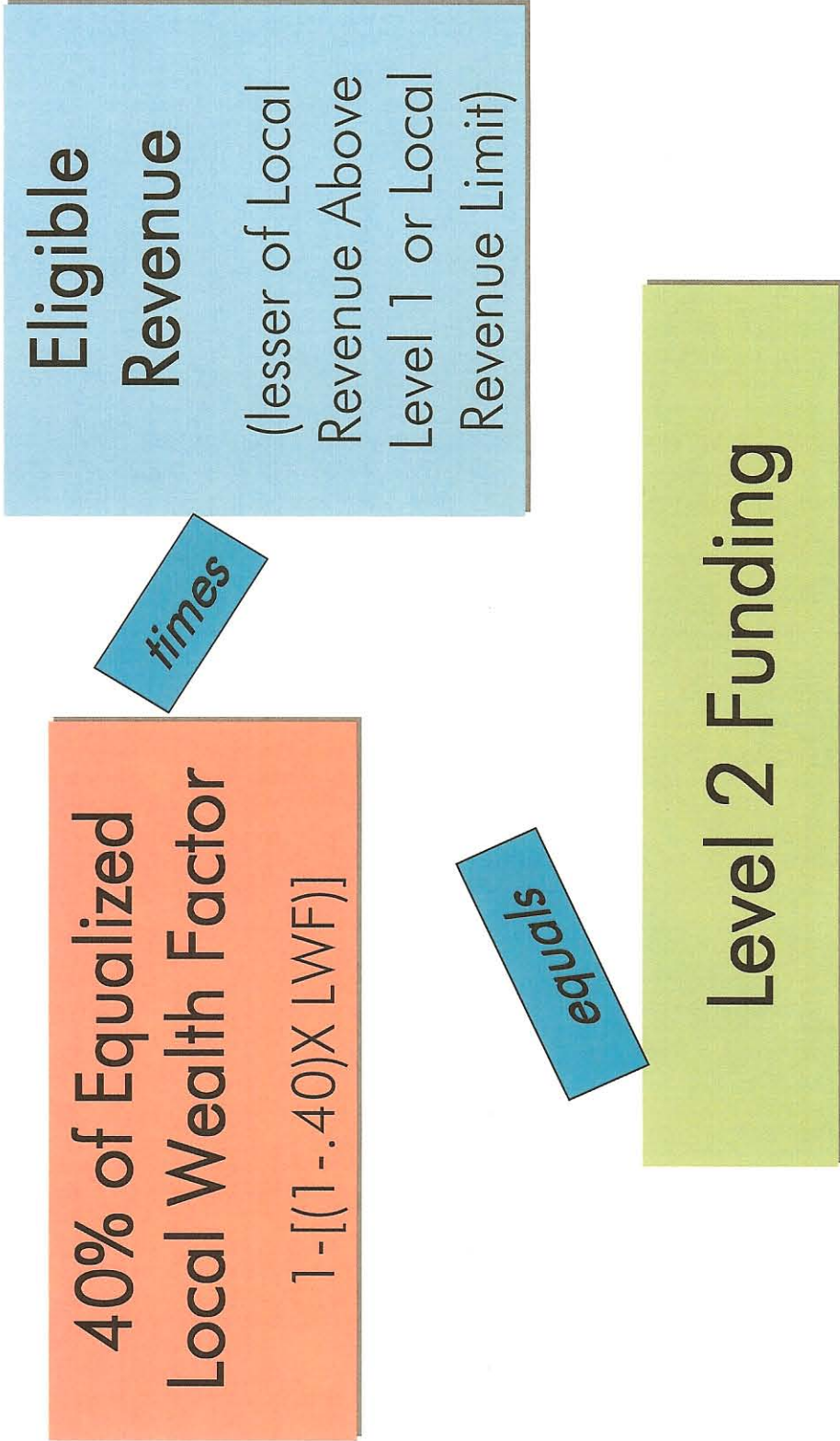
Determining Local Revenue Eligible for Level 2 Funding



Determining the Level 2 Limit



Level 2 - Reward Funding



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

If the product of a district's LWF x 60% is greater than one, the district will not receive additional state aid in level 2. (Districts with a LWF greater than or equal to 1.67 will not receive state aid in level 2.)

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

MFP State Share of Level 1 Cost	Plus	MFP State Share of Level 2	=	MFP Level 1 and 2 State-Funded Amount
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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 May 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 May 1 membership.

C. FY2006-07 Pay Raises

1. \$1,500 Certificated Pay Raise

Each school system will receive \$1,500 plus 15.8% associated employer retirement contribution for certificated personnel as of October 2, 2006 PEP (Profile of Educational Personnel) data.

Section I: MFP Formula Definitions

Basis of Distribution

Final distribution is based on October 2, 2006 PEP (Profile of Educational Personnel) data as reported to the Department. Funding is estimated in Level 3 of the formula based on 2005-2006 PEP data and provided monthly beginning with the July 2006 MFP payment. Amounts will be adjusted once the October 2, 2006 PEP data is available.

Certificated Personnel Defined

Per state Department of Education Bulletin 1929, Louisiana Accounting and Uniform Governmental Handbook (LAUGH), certificated personnel are defined to include the positions below. Positions in these categories must require certificates. Those individuals holding teaching certificates employed in positions not requiring a teaching certificate shall not be considered for funding.

- a. Teachers (all function codes 1000-2200, object code 112);
- b. Therapists/Specialists/Counselors (function codes 1000- 2200, object code 113);
- c. School site-based principals, assistant principals, and other school administrators (function code 1000-2200 and 2400, object code 111);
- d. Central office certificated administrators (function code 1000-2300 & 2831 (excluding 2321), object code 111);
- e. School nurses (function code 2134, object code 118);
- f. Sabbaticals (function code 1000-2200, 2134, and 2400, object code 140).

Required Timelines for Pay Raise

Funding is estimated in Level 3 of the formula based on 2005-2006 PEP data and provided monthly beginning with the July 2006 MFP payment. Each district shall include the \$1,500 pay increase in the 2006-2007 salary schedules and begin paying the increase by August 1, 2006.

Provides for an exemption from the 50% pay raise requirement for certificated personnel where the district average salary is above the latest published SREB (Southern Region Education Board) average.

The latest published SREB average is \$42,291. DeSoto Parish, St. James Parish, West Feliciana Parish, and the LSU Lab School are exempt from this requirement in FY2006-2007. Average teacher salary data for the 68 school systems and the lab schools are based on FY 2005-2006 budgeted data.

2. Provides \$500 pay raise in Level 3 for Non-certificated staff.

Each school system shall receive funding to provide an across-the-board \$500 pay raise plus 17.7% associated employer retirement contribution for non-certificated personnel.

Basis of Distribution

Final distribution is based on October 2, 2006 PEP (Profile of Educational Personnel) data as reported to the Department. Funding is estimated in Level 3 of the formula based on 2005-2006 PEP data and will be provided monthly, beginning with the July 2006 MFP payment. Amounts will be adjusted once the October 2, 2006 PEP data is available.

Non-Certificated Personnel Defined

Per state Department of Education Bulletin 1929, Louisiana Accounting and Uniform Governmental Handbook (LAUGH), non-certificated personnel are defined to include the positions below.

- a. Aides (object code 115, function codes 1000-4900);
- b. Support supervisors (object code 111, function codes 2130, 2300 [except 2311, 2321, 2324, 2831 and 2832] and 2500 through 4900);
- c. Clerical/secretarial (object code 114, function codes 1000-4900);
- d. Service workers (object code 116, function codes 1000-4900);
- e. Skilled craftsmen (object code 117, function codes 1000-4900);
- f. Degreed professionals (object code 118, function codes 1000-4900, except 2134);
- g. Other personnel (object codes 100, 110 and 119, function codes 1000-4900).

Required Timelines for Pay Raise

Funding is estimated in Level 3 of the formula based on 2005-2006 PEP data and provided monthly, beginning with the July 2006 MFP payment. Each district shall include the \$500 pay increase in the 2006-2007 salary schedules by August 1, 2006. Districts have the option of paying the full \$500 pay increase amount as a supplement in the FY2006-2007 year only. Districts choosing to do so must make the full payment by October 30, 2006.

D. 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.

E. Accountability Student Transfer Enhancement

Any district that includes in its May 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.

F. 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 May 1 membership not to exceed the total Hold Harmless amount received in the prior year.

District	Per Pupil Amount	2006-2007 Lesser Amount of Current Year or Amount Not to Exceed
Concordia	\$61	\$224,419
East Baton Rouge	\$567	\$25,595,514
Evangeline	\$30	\$175,620
Iberville	\$586	\$2,421,938
Jefferson	\$523	\$23,386,991
Lafayette	\$69	\$1,996,377
Plaquemines	\$1,497	\$5,387,703
Pointe Coupee	\$112	\$324,688
St. Charles	\$1,010	\$9,520,260
St. James	\$498	\$1,851,066
West Feliciana	\$2,697	\$5,908,357
State Total	\$507	\$76,792,933

G. Support for Increasing Mandated Costs in Health Insurance, Retirement and Fuel

City, Parish and other local school systems shall receive \$80 for each student in the May 1 membership (February 1 for subsequent years).

V. Funding for Recovery School District

Recovery School District student membership and weighted student counts will continue to be included in the MFP calculations of the school system with prior jurisdiction. Once all MFP calculations are complete, the May 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 (adjusted by the same percentages applied in the Local Wealth Factor calculations provided for Hurricane Katrina and Rita impacted districts) 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 May 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 the report date falls on a Saturday, membership is reported on the Friday before. If the report date falls on Sunday, membership is reported on the following Monday.

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

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

HCR 290 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 2006-07.

B. 70% Local General Fund Required Instructional Expenditure at the School Building Level

To provide for appropriate accountability of State funds while affording local school boards flexibility in determining specific expenditures, local school boards must ensure that seventy percent (70%) of their general funds, including all revenue sources, are expended in the areas of instruction and school administration at the school building level. School Administration at the school level has been added to the definition of instruction for the purposes of the 70% measurement. No central office expenditures will be considered in the instructional measurement. 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 HCR 290)*

- a. The definition of instruction shall provide for the following:
 - i. The activities dealing directly with the interaction between teachers and students to include such items as: teacher and teacher aide salaries, employee benefits, purchased professional and technical services, textbooks and instructional materials and supplies, and instructional equipment;

Section I: MFP Formula Definitions

- ii. Student support activities designed to assess and improve the well-being of students to supplement the teaching process, including attendance and social work, guidance, health and psychological activities; and
 - iii. Instructional support activities associated with assisting the instructional staff with the content and process of providing learning experiences for students including activities of improvement of instruction, instruction and curriculum development, instructional staff training, library/media, and instructional related technology.
- b. School administration shall include the activities performed by the principal, assistant principals, and other assistants while they supervise all operations of the school, evaluate staff members of the school, assign duties to staff members, supervise and maintain the records of the school, and coordinate school instructional activities with those of the school district. These activities also include the work of clerical staff in support of the teaching and administrative duties.

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 at the School Building Level)
DIVIDED BY
(Total Current General Fund Expenditures)

Instructional Expenditures are defined as current expenditures at the school building level in the following categories: (Current expenditures do not include Equipment, Facilities Acquisition and Construction, or Debt Service costs.)

- Instruction (except for Adult Education)(function 1000 series minus function 1600 series)
- Pupil Support Services (function 2100 series)
- Instructional Staff Services (function 2200 series)
- School Administration (function 2400 series)

Profile of Educational Personnel (PEP) data will be used to pro-rate actual expenditures between the school site and the central office.

See Appendix E for an illustration of the 70% Requirement calculation.

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 2006-07 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 2005-2006 Revised Budget Letter variables compared to MFP 2006-2007 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 2006-2007 MFP Level 1 Base Per Pupil and Level 2 Local Incentive**
Calculation of the 2006-2007 MFP Level 1 and 2 for the 68 Louisiana school systems.
- Table 3A: FY 2006-2007 Certificated Pay Raise Requirement**
Calculation of the 2006-2007 50% pay raise requirement for certificated personnel.
- Table 4: FY 2006-2007 Level 3 Unequalized Funding**
Continuation of the 2001-2002 certificated staff pay raise, continuation of the 2002-2003 support worker pay raise, 2006-2007 pay raises for certificated staff and support worker staff, foreign language associates funding, hold harmless funding, and mandated cost adjustment for the 68 Louisiana school systems.
- Table 5A: FY 2006-2007 Allocation for the LSU and SU Lab Schools**
Total MFP distribution, less audit adjustments and revised monthly MFP distributions for LSU and SU Lab Schools and calculation of the 50% pay raise requirement.
- Table 5B: FY 2006-2007 MFP Allocation and Local Revenue Transfer for the Recovery School District**
Calculation of the State Share Allocation to the RSD Schools and the Local Revenue Transfer to the RSD Schools. 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: **2004-2005 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: **May 1, 2006 Student Membership**
May 1, 2006 student membership by grade level and the adjusted October 1, 2004 total membership for the 68 Louisiana school systems.

Formula Calculation Legend

Formula 

Input 

Link 

Table 1: State Level Comparison

MFP Formula Items	FY 2005-2006 Budget Letter Circ #1094	FY 2006-2007 Budget Letter Circ #1096	Comparison of FY 2006-2007 Budget Letter to FY 2005-2006 Budget Letter	% Change
	(1) <i>Input</i>	(2) <i>Link</i>	(3) <i>Formula</i>	(4) <i>Formula</i>
Selected Formula Factors	Source: Prior Year Budget Letter, Table 1	Source: Current Year Budget Letter	Col.(2) - Col.(1)	Col.(3) ÷ Col.(1)

Table 2: FY 2006-2007 MFP Distribution and Adjustments

2006-2007 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	2006-2007 Total MFP Distribution with Adjustments
	Due District (+)	Due State (-)		
(1)	(2)	(3)	(4)	(5)
Link	Input	Input	Link	Formula
Table 3, Col.(31)	Prior Year Adjusted Budget Letter	Prior Year Adjusted Budget Letter	Table 5B, Col.(1)	Col.(1) + Col.(2) + Col.(3) + Col.(4)

Monthly Payments July 2006 through June 2007	Revised 2005-2006 Budget Letter Amount Less Prior Year Adjustments	Change in MFP Distribution between 2005-06 and 2006-07	Increases in MFP Funding for 2006-2007	Decreases in MFP Funding for 2006-2007	Percent Decrease
(6)	(7)	(8)	(9)	(10)	(11)
Formula	Input	Formula	Formula	Formula	Formula
Col.(5) ÷ 12	Prior Year Adjusted Budget Letter	Col.(5) - Col.(7)	Positive Col.(8)	Negative Col.(8)	Col.(10) ÷ Col.(7)

Table 3: FY 2006-2007 MFP Level 1 Base Per Pupil and Level 2 Local Incentive

May 1, 2006 Student Membership (per SIS)	May 1, 2006 Student Membership (per SIS) w/Minimum	AT-RISK STUDENTS (per SIS)	Weighted Add-on Students At Risk with LEP	VOC UNITS (per LEADS)	Weighted Add-On Units Voc. Ed.	SPECIAL ED, OTHER EXCEPTIONALITIES STUDENTS (per SER)	Weighted Add-On Students Other Exceptionalities
(1)	(1A)	(2a)	(2)	(3a)	(3)	(4a)	(4)
Input	Input	Input	Formula	Input	Formula	Input	Formula
Source: SIS	Source: SIS	Source: SIS	Col.(2a) x 19%	Source: LEADS	Col.(3a) x 5%	Source: Special Education Reporting System (SER)	Col.(4a) x 150%

SPECIAL ED, GIFTED AND TALENTED STUDENTS (per SER)	Weighted Add-On Students Gifted/Talented	Economy of Scale; If < 7500, then 7500 less Oct. (May) 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)	(5)	(6a)	(6b)	(6)	(7)	(8)	(9)
Input	Formula	Formula	Formula	Formula	Formula	Formula	Input
Source: Special Education Reporting System (SER)	Col.(5a) x 60%	If Col.(1A) is < 7500, then = 7500 - Col.(1A), otherwise 0	Col.(6a) ÷ 37,500; maximum of 20% (7500 ÷ 37500)	Col.(6b) x Col.(1A)	Col.(2) + Col.(3) + Col.(4) + Col.(5) + Col.(6)	Col.(1A) + Col.(7)	Source: Concurrent Resolution

TOTAL LEVEL 1 COSTS	Local Wealth Factor (LWF)	Weighted Proportion State Membership	Local Proration Factor	2006 - 2007 Local Share of Level 1	Local Share Percent	2006 - 2007 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	2006 - 2007 STATE SHARE OF LEVEL 2	Percent State
(18)	(19)	(20)	(21)	(22)	(23)	(24)
Link	Formula	Formula	Formula	Formula	Formula	Formula
Table 7, Col.(41)	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 2006-2007 MFP Level 1 Base Per Pupil and Level 2 Local Incentive

Level 2 State Liability	State and Local Participation in Level 2	2006-2007 Levels 1 and 2 STATE SHARE OF COST	Per Pupil	2006-2007 LEVEL 3 STATE SHARE OF COST	Per Pupil
(25) <i>Formula</i>	(26) <i>Formula</i>	(27) <i>Formula</i>	(28) <i>Formula</i>	(29) <i>Link</i>	(30) <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.(1A)	Table 4, Col.(23)	Col.(29) ÷ Col.(1A)

2006-2007 STATE SHARE OF COST (Levels 1, 2, & 3)	2006-2007 Per Pupil STATE SHARE (Levels 1, 2, & 3)	Rank	TOTAL STATE SUBSEQUENT YEAR CHANGE	State Funds as Percent of Total State & Local	Rank	LEVELS 1 and 2 LOCAL SHARE OF COST
(31) <i>Formula</i>	(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.(27) + Col.(29)	Col.(31) ÷ Col.(1A)	District Rank based on Col.(32)	Col.(31) - "Table 2, Col.(7)"	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	2006-2007 TOTAL STATE AND LOCAL COST of Levels 1, 2 and 3	2006-2007 STATE & LOCAL COST PER MAY 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.(1A)	District Rank based on Col. (38)	Col.(37) ÷ Col. (41)	Col.(31) + Col.(37)	Col.(41) ÷ Col.(1A)	District Rank based on Col.(42)

Table 3A: FY 2006-2007 Certificated Pay Raise Requirement

LEVEL 1 & 2 STATE INCREASES AND ADJUSTMENTS						
2006-2007 Levels 1 and 2 STATE SHARE OF COST	2006-2007 Levels 1 and 2 STATE SHARE per May. 1, 2006 Membership	Rank	2005-06 Final Budget Letter Level 1 & 2 State Share of Costs	Per Pupil	Change in MFP Distribution between 2005-2006 and 2006-2007	Increases in MFP Funding for 2006-2007
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Link	Formula	Formula	Input	Formula	Formula	Formula
Table 3, Col.(27)	Col.(1) ÷ Table 3, Col.(1A)	District Rank based on Col.(2)	Prior Year Adjusted Budget Letter, Table 3, Col.(27)	Col.(4) ÷ Table 8, Col.(17)	Col.(1) - Col.(4)	If Col.(6) > 0 use, otherwise 0

LEVEL 1 & 2 STATE INCREASES AND ADJUSTMENTS (continued)			2006-07 PAY RAISE REQUIREMENT			
Per Pupil	Decreases in MFP Funding for 2006-2007	No. of Districts	Adjustment for Increased Students - Amount Subtracted From MFP Increase	Increased MFP Funding (L1&2) After Adjustment for Student Increases	No. of Districts	50% Distribution Amount for Certificated Pay Increase <u>Including</u> Retirement
(8)	(9)	(10)	(11)	(12)	(13)	(14)
Formula	Formula	Formula	Formula	Formula	Formula	Formula
Col.(7) ÷ Table 3, Col.(1A)	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.(20) x -1	If {Col.(7) + Col.(10)} > 0, use, otherwise 0	If Col.(12) > 0 use 1, otherwise 0	Col.(12) ÷ 2

2006-07 PAY RAISE REQUIREMENT (continued)				Estimated Average Pay Raise from 50% Requirement for Districts Below SREB Average			
2005-2006 Budgeted Average Teacher Salary	Districts Below SREB Average Teacher Salary	No. of Districts	50% Distribution Amount for Certificated Pay Increase <u>Excluding</u> Retirement Contribution of 15.8%	EOY FY 04-05 Certificated Staff Plus Personnel Directors and School Nurses	Change in Certificated Staff from 2004-05 to 2005-06	Fall FY2005-06 Certificated Staff Plus Personnel Directors & School Nurses <i>Corrected as of May 22, 2006</i>	Estimated Pay Raise Per FTE
(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Input	Formula	Formula	Formula	Input	Formula	Input	Formula
Source: PEP	\$42,291						
Source: PEP	If Col.(15) < \$42,291, use Col.(14), otherwise 0	If Col.(16) > 0, use 1, otherwise 0	If Col.(16) > 0, use Col.(16) ÷ 1.158, otherwise 0	Source: PEP	Col.(21) - Col.(19)	Source: PEP	Col.(18) ÷ Col.(21)

Table 4: FY 2006-2007 Level 3 Unequalized Funding

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) Input	(2) Input	(3) Formula	(4) Formula	(5) Input	(6) Input	(7) Formula	(8) Formula
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.(1A)	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.(1A) x Col.(7)

2006-07 Pay Raises				Foreign Language Associates		Accountability Student Transfer	
Fall FY 05-06 Certificated Staff Plus Personnel Directors and School Nurses corrected as of May 20, 2006	Estimated Certificated Staff Pay Raise Based on Fall FTE Staffing plus 15.8% Retirement corrected as of May 20, 2006	Fall 2005-06 Support Workers FTE Corrected Data May 20, 2006	Estimated Support Pay Raise plus 17.7% Retirement	Number of Foreign Associate Teachers May 2006	Level 3 State Funding for Foreign Associate Teachers	Number of Students Received from SI2 - SI6 Schools	2005-06 Accountability Reward Amount
(9) Input	(10) Formula	(11) Input	(12) Formula	(13) Input	(14) Formula	(15) Input	(16) Formula
Source: PEP	Col.(9) x \$1,500 x 1.158	Source: PEP	Col.(11) x \$500 x 1.177	Division of Student Standards & Assessments	\$20,000 x Col.(13)	Based on 2004-05 Data	Col.(15) x "State average of Table 3, Col.(38)"

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	May 1, 2006 Student Membership w/ Mimimums	Increase Cost Adjustment	2006 - 2007 TOTAL LEVEL 3 UNEQUALIZED FUNDING
(1) Input	(18) Formula	(19) Input	(20) Formula	(21) Link	(22) Formula	(23) Formula
Per HCR 235	Col.(17) x Table 3, Col.(1A)	Prior Year Budget Letter, Table 4, Col.(16)	If Col.(18) > Col.(19) use Col.(19), otherwise Col.(18)	Table 3, Col.(1A)	Col.(21) x \$80	Col.(4) + Col.(8) + Col.(10) + Col.(12) + Col.(14) + Col.(16) + Col.(20) + Col.(22)

Table 5A: FY 2006-2007 Allocation for the Lab Schools

May 1, 2006 Student Membership	MFP State Average Per Pupil 2006-07	Total Allocation	FY2005-06 Budget Letter Adjustments	Adjustment for Southern Pre-audit Displaced Students	Total Allocation with Adjustments	Monthly Payment Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Input	Link	Formula	Input	Input	Formula	Formula
Source: SIS	State Average for Table 3, Col.(32)	Col.(1) x Col.(2)	Prior Year Adjusted Budget Letter	Source: SDE, Division of Ed. Finance, State Audit Section	Col.(3) + Col.(4) + Col.(5)	Col.(6) + 12

FY2005-2006 Adjusted Level 1 & 2 Per Pupil Amount	Adjusted October 1, 2004 Student Membership	Adjusted FY2005-2006 Level 1 & 2 MFP Allocation	FY2006-2007 Level 1 & 2 Per Pupil Amount	May 1, 2006 Student Membership	FY2006-2007 Level 1 & 2 MFP Allocation	Increase in Level 1 & 2 Funding
(8)	(9)	(10)	(11)	(12)	(13)	(14)
Input	Input	Formula	Formula	Formula	Formula	Formula
Prior Year Adjusted Budget Letter	Prior Year Adjusted Budget Letter	Col.(8) x Col.(9)	Table 3, Col.(28)	Col.(1)	Col.(11) x Col.(12)	Col.(13) - Col.(10)

Student Increase	MFP State Average Per Pupil FY 2006-07	Adjustment for Student Growth	Increase After Adjustment for Student Increases	50% Required for Pay Raise Distribution Including Retirement	2004-2005 Average Teacher Salary SREB Average \$42,291	Net Distribution Excluding 15.8% Amount for Employer Retirement Contribution
(15)	(16)	(17)	(18)	(19)	(20)	(21)
Formula	Formula	Formula	Formula	Formula	Input	Formula
Col.(12) - Col.(9)	Table 3, Col.(28)	Col.(15) x Col.(16) x 1	Col.(14) + Col.(17)	Col.(18) x .5	Source: SREB Table, based on NEA data	If Col.(20) < \$42,291, use Col.(19) + 1,158, otherwise 0

Table 5B : FY2006-2007 MFP Allocation for the Recovery School District

Recovery School District		July - November Payments Based on Minimum Membership Proportions as of May 1, 2006 Membership and 35% Local Revenues		December - February Payments Based on Minimum Membership Proportions as of Oct. 2, 2006 Membership and 35% Local Revenues		March - June Payments Based on Minimum Membership Proportions as of October 2, 2006 Membership and 35% Local Revenues	
		(1)		(2)		(3)	
Membership		May 1, 2006 Membership		October 2, 2006 Membership		Update to Pay Raise PEP Data	
Orleans Parish School Board	1a	Source: SIS	1b	Source: SIS	1c	Row(1b)	
RSD	2a	Source: SIS	2b	Source: SIS	2c	Row(2b)	
Total Membership	3a	Row(1a) + Row(2a)	3b	Row(1b) + Row(2b)	3c	Row(3b)	
State Funding		July - November Payments		December - February Payments		March - June Payments	
Combined Orleans/RSD Membership or Minimum Membership	4a	Table 3 Levels 1&2 Col.(1A) Row(36)	4b	Row(3b)	4c	Row(3c)	
RSD Portion of Minimum Membership as Provided by HCR 290	5a	Source: HCR 290	5b	Row(2b)	5c	Row(2c)	
Orleans/RSD State Share Per Pupil	6a	Table 3 Levels 1&2 Col.(32) Row(36)	6b	Table 3 Levels 1&2 Col.(32) Row(36)	6c	Table 3 Levels 1&2 Col.(32) Row(36)	
RSD State Funding	7a	Row(5a) x Row(6a)	7b	Row(5b) x Row(6b)	7c	Row(5c) x Row(6c)	
Amount Previously Paid	8a	N/A	8b	per ISIS payments	8c	per ISIS payments	
Amount Due for Remainder of Year	9a	Row(7a) - Row(8a)	9b	Row(7b) - Row(8b)	9c	Row(7c) - Row(8c)	
State MFP Monthly Payments	10a	Row(9a) + 12	10b	Row(9b) + 8	10c	Row(9) + 4	
Local Funding		July - October Payments		December - February Payments		March - June Payments	
04-05 Sales & Property Taxes Less Capital Outlay, Debt Service, and Collection Fees	11a	\$179,993,993	11b	\$179,993,993	11c	\$179,993,993	
35% of 2004-05 or Other Adjustment as Provided in HCR 290	12a	Row(11a) x 35%	12b	Row(11b) x 35%	12c	Row(11c) x 35%	
Local Per Pupil Funding For RSD	13a	Row(12a) + Row(4a)	13b	Row(12b) + Row(4b)	13c	Row(12c) + Row(4c)	
RSD Local Funding	14a	Row(13a) x Row(5a)	14b	Row(13b) x Row(5b)	14c	Row(13c) x Row(5c)	
Amount Previously Paid	15a	N/A	15b	per ISIS payments	15c	per ISIS payments	
Amount Due for Remainder of Year	16a	Row(14a) - Row(15a)	16b	Row(14b) - Row(15b)	16c	Row(14c) - Row(15c)	
Local Monthly Payments	17a	Row(16a) + 12	17b	Row(16b) + 8	17c	Row(16c) + 4	

Note : Payments will be adjusted in December and March based on growth in 10.2.06 and 2.1.07 student data per the Student Information System (SIS).

Table 6: MFP Local Wealth Factor (LWF)

May 1, 2006 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) <i>Link</i>	(2) <i>Formula</i>	(3) <i>Formula</i>	(4) <i>Formula</i>		
Table 3, Col.(8)	"Table 7, Col.(4)" x "State Total of Table 7, Col.(26)" ÷ 1000	Col.(2) ÷ Col.(1)	"Table 7, Col.(37)" x "State Total of Table 7, Col.(29)"	Col.(4) ÷ Col.(1)	Table 7, Col.(40)	Col.(6) ÷ Col.(1)

LOCAL WEALTH FACTOR				2004-2005 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) <i>Formula</i>	(9) <i>Formula</i>	(10) <i>Formula</i>	(11) <i>Formula</i>		(12) <i>Link</i>	(13) <i>Formula</i>	(14) <i>Formula</i>
Col.(2) + Col.(4) + Col.(6)	If {Col.(8) ÷ Col.(1)}	Col.(9) ÷ "State Total of Col.(9)"	Highest to Lowest Capacity Index based on Col.(10)	Table 7, Col.(41)	Col.(12) ÷ Col.(1)	Col.(13) ÷ Col.(9)	Highest to Lowest Effort Index Based on Col.(14)

Table 7: FY 2004-2005 Local Property and Sales Tax Revenues

2004 ASSESSED PROPERTY VALUE				AD VALOREM CONSTITUTIONAL TAX	
TOTAL ASSESSED PROPERTY VALUE	ASSESSED HOMESTEAD EXEMPTION	NET ASSESSED TAXABLE PROPERTY	NET ASSESSED TAXABLE PROPERTY ADJUSTED*	PARISH MILL RATE	PARISH REVENUE AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)
Input	Input	Formula	Formula	Input	Input
Source: LA Tax Commission Tables 41 & 43	Source: LA Tax Commission Tables 41 & 43	Col.(1) - Col.(2)	If Table 8 Col.(24) > 0, Table 8 Col.(24) x Col.(3), otherwise Col.(3)	Source: FY2004-05 AFR kpc 62220 Col.(3)	Source: FY2004-05 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	
(7)	(8)	(9)	(10)	(11)	(12)	(13)
Input	Input	Input	Input	Input	Input	Formula
Source: FY2004-05 AFR kpc 62320 Col.(3)	Source: FY2004-05 AFR kpc 62320 Col.(4)	Source: FY2004-05 AFR kpc 62320 Col.(5)	Source: FY2004-05 AFR kpc 62320 Col.(6)	Source: FY2004-05 AFR kpc 62320 Col.(7)	Source: FY2004-05 AFR kpc 62320 Col.(8)	Col.(6) + Col.(8) + Col.(12)

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	
(14)	(15)	(16)	(17)	(18)	(19)	(20)
Input	Input	Input	Input	Input	Input	Formula
Source: FY2004-05 AFR kpc 62620 Col.(3)	Source: FY2004-05 AFR kpc 62620 Col.(4)	Source: FY2004-05 AFR kpc 62620 Col.(5)	Source: FY2004-05 AFR kpc 62620 Col.(6)	Source: FY2004-05 AFR kpc 62620 Col.(7)	Source: FY2004-05 AFR kpc 62620 Col.(8)	Col.(15) + Col.(19)

SUMMARY OF AD VALOREM TAXES						TOTAL AD VALOREM REVENUE INCLUDING DEBT 2004-05AFR
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	
(21)	(22)	(23)	(24)	(25)	(26)	(27)
Formula	Formula	Formula	Formula	Formula	Formula	Formula
Col.(5) + Col.(7) + Col.(14)	Col.(6) + Col.(8) + Col.(15)	Col.(12) + Col.(19)	[Col.(20) ÷ Col.(4)] x 1000	[Col.(13) ÷ Col.(4)] x 1000	[Col.(28) ÷ Col.(4)] x 1000	Col.(13) + Col.(20)

*Adjusted for Category 1 and 2 Storm impacted districts. Orleans and St. Bernard at 35%, Plaquemines at 75%, and Jefferson, Cameron, and Bogalusa City at 90%.

Table 7: FY 2004-2005 Local Property and Sales Tax Revenues

TOTAL AD VALOREM REVENUE INCLUDING DEBT 2004-2005 AFR with Hurricane Adjustments*	SUMMARY OF SALES TAXES			TOTAL SALES TAX REVENUE 2004-2005 AFR	TOTAL SALES TAX REVENUE 2004-2005 with Hurricane Adjustments*
	COMBINED SALES PERCENT	SALES REVENUE (NON-DEBT)	SALES REVENUE (DEBT)		
(28)	(29)	(30)	(31)	(32)	(33)
Formula	Input	Input	Input	Formula	Formula
If Table 8 Col.(24) > 0, Table 8 Col.(24) x Col.(27), otherwise Col.(27)	Source: FY2004-05 AFR kpc 63320 Col.(3)	Source: FY2004-05 AFR kpc 63320 Col.(4)	Source: FY2004-05 AFR kpc 63320 Col.(5)	Col.(30) + Col.(31)	If Table 8 Col.(24) > 0, Table 8 Col.(24) x Col.(32), otherwise Col.(32)

COMPUTED SALES TAX BASE					
2005 - 2006 COMPUTED SALES TAX BASE	2006 - 2007 COMPUTED SALES TAX BASE	COMPUTED SALES TAX BASE PERCENT CHANGE	COMPUTED SALES TAX BASE WITH 15% GROWTH CAP (USED IN CALCULATING THE LWF)	NON-DEBT RATE	DEBT RATE
(34)	(35)	(36)	(37)	(38)	(39)
Input	Formula	Formula	Formula	Formula	Formula
Prior Year Budget Letter, Table 7, Col.(32)	Col.(33) ÷ Col.(29)	[Col.(35) - Col.(34)] ÷ Col.(34)	If [Col.(35)-Col.(34)] ÷ Col.(34) > 15%, use Col.(34) X 1.15; otherwise use Col.(35)	Col.(30) ÷ Col.(35)	Col.(31) ÷ Col.(35)

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	FY 05-06 Budget Letter*Total Revenue for Use in MFP Level 2
(40)	(41)	(42)	(43)
Input	Formula	Formula	Link
Source: FY2004-05 AFR kpc's (50% of 1210 & 1220), 8231, 8232, 8233, 8240, 14200, 14300, 14400	Col.(28) + Col.(33) + Col.(40)	Col.(41) ÷ Table 3, Col.(1A)	Prior Year Budget Letter, Table 7, Col.(38)

*Adjusted for Category 1 and 2 Storm impacted districts. Orleans and St. Bernard at 35%, Plaquemines at 75%, and Jefferson, Cameron, and Bogalusa City at 90%.

Table 8: MFP May 1, 2006 Student Membership

GRADE LEVELS							
Infants	Pre-K	K	1	2	3	4	5
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>Input</i>	<i>Input</i>	<i>Input</i>	<i>Input</i>	<i>Input</i>	<i>Input</i>	<i>Input</i>	<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
(9)	(10)	(11)	(12)	(13)	(14)	(15)
<i>Input</i>	<i>Input</i>	<i>Input</i>	<i>Input</i>	<i>Input</i>	<i>Input</i>	<i>Input</i>
Source: SIS	Source: SIS	Source: SIS	Source: SIS	Source: SIS	Source: SIS	Source: SIS

May 1, 2006 LEA Total	Adjusted October 1, 2004 LEA Total	Change	Percent	Change (Increases)	Change (Decreases)	May 1, 2006 LEA Total with Minimums*	Additional to Fund Minimum
(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
<i>Formula</i>	<i>Input</i>	<i>Formula</i>	<i>Formula</i>	<i>Formula</i>	<i>Formula</i>	<i>Formula</i>	<i>Formula</i>
Sum of Col.(1) thru Col.(15)	Source: SIS	Col.(16) - Col.(17)	Col.(18) ÷ Col.(17)	If Col.(18) > 0 use Col. 18, otherwise blank	If Col.(18) < 0 use Col. 18, otherwise blank	Minimum Student Membership set for Hurricane Impacted Districts	Col.(22) - Col.(16)

*Adjusted for Category 1 and 2 Storm impacted districts. Orleans and St. Bernard at 35%, Plaquemines at 75%, and Jefferson, Cameron, and Bogalusa City at 90% of October 2, 2004 SIS count.

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Section III
Glossary

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

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

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

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

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

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

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

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

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

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

Section III: Glossary

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.

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.

Section III: Glossary

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.

SER – Student Education Reporting System. This database collects relevant data on special education, other exceptionalities students and gifted and talented students.

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

Regular Session, 2006

HOUSE CONCURRENT RESOLUTION NO. 290

BY REPRESENTATIVE CRANE

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A CONCURRENT RESOLUTION

To provide for legislative approval of the formula to determine the cost of a minimum foundation program of education in all public elementary and secondary schools as well as to equitably allocate the funds to parish and city school systems as developed by the State Board of Elementary and Secondary Education and adopted by the board on June 5, 2006.

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 June 5, 2006, the board adopted a formula for such cost determination and the equitable allocation of funds; 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

1 through the adoption of the minimum foundation program formula
2 establish a minimum program.

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

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

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

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

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

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

28 WHEREAS, the school and district accountability program in establishing the state
29 goals for schools and students, creates an easy way to communicate to schools and the public
30 how well a school is performing, recognizes schools for effectively demonstrating growth

1 in student achievement, and focuses attention, energy, and resources on schools needing help
2 in improving student achievement; and

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

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

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

12 THEREFORE, BE IT RESOLVED by the Legislature of Louisiana, that the formula
13 to determine the cost of a minimum foundation program of education in all public
14 elementary and secondary schools as well as to allocate equitably the funds to parish and city
15 school systems developed by the State Board of Elementary and Secondary Education and
16 adopted by the Board on June 5, 2006 is hereby approved to read as follows:

17 MINIMUM FOUNDATION PROGRAM
18 ELEMENTARY AND SECONDARY EDUCATION
19 COST DISTRIBUTION FORMULA
20 2006-07 SCHOOL YEAR

21 **I. BASIS OF ALLOCATION**

22 **A. Preliminary and Final Allocations**

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

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

8 **B. Mid-year Adjustments**

9 1. If any city, parish, or other local school system's October 1 student
10 count exceeds the previous year's May 1 membership (February 1 for
11 subsequent years) by either 50 students or 1%, a mid-year adjustment
12 to provide additional per pupil funding shall be made for each
13 additional student based on the final MFP allocation per pupil amount
14 for that city, parish or other local school system as approved by
15 BESE. Districts may request that the State Superintendent make
16 estimated monthly payments based on documented mid-year growth
17 prior to the October 1 count.

18 2. If any city, parish, or other local school system's current year
19 February 1 membership exceeds the current year October 1
20 membership by either 50 students or 1%, a second mid-year
21 adjustment to provide additional per pupil funding shall be made for
22 each additional student based on one-half the final MFP allocation
23 per pupil amount for that city, parish or other local school system as
24 approved by BESE. Districts may request that the State
25 Superintendent make estimated monthly payments based on
26 documented mid-year growth prior to the February 1 count.

27 3. If any Recovery School District has an increase in October 1
28 membership above the May 1 (February 1 for subsequent years)
29 number included in the final MFP allocation, for the number of
30 students above the number used in the final MFP allocation that can
31 be matched as included in the district of prior jurisdiction final MFP

- 1 allocation, the Recovery School District shall receive a mid-year
2 transfer of MFP funding based upon the number of students matched
3 above the membership number used in the final MFP allocation. This
4 transfer shall be based on the final MFP allocation per pupil for the
5 district of prior jurisdiction times the number of students matched.
6 The MFP allocation of the district of prior jurisdiction shall receive
7 a mid-year reduction.
- 8 4. For increased October 1 membership in the Recovery School District
9 where the students were not counted in the prior year membership of
10 the district of prior jurisdiction, the Recovery School District shall
11 receive a mid-year adjustment to provide additional per pupil funding
12 based on each additional student times the final MFP allocation per
13 pupil amount for the system of prior jurisdiction as approved by
14 BESE. The Recovery School District may request that the State
15 Superintendent make estimated monthly payments based on
16 documented mid-year growth prior to the October 1 count.
- 17 5. When Recovery School District current year February 1 membership
18 exceeds the current year October 1 membership, the Recovery School
19 District shall receive a second mid-year adjustment to provide
20 additional per pupil funding based on each additional student times
21 one-half the final MFP allocation per pupil amount for the system of
22 prior jurisdiction as approved by BESE. The Recovery School
23 District may request that the State Superintendent make estimated
24 monthly payments based on documented mid-year growth prior to the
25 February 1 count.
- 26 6. If the Recovery School District's October 1 membership count
27 qualifies for a state mid-year adjustment, a mid-year adjustment to
28 provide additional local per pupil funding shall be made for each
29 additional student based on the local per pupil amount of the district
30 of prior jurisdiction times the increased number of students. For
31 February 1 increases, one-half the local per pupil will be transferred.

1 eligibility guidelines or other guidelines as provided by the
 2 State Board of Elementary and Secondary Education and the
 3 number of students identified as Limited English Proficient
 4 that were not included based on income eligibility guidelines
 5 times the weighted factor of 0.19.

6 b. Vocational Education course units weighted at .05.
 7 The number of combined fall and spring student units
 8 enrolled in secondary vocational education courses times the
 9 weighted factor of 0.05.

10 c. Special Education/Other Exceptionalities students weighted
 11 at 1.50. The number of students identified as having Other
 12 Exceptionalities as reported in the membership count per
 13 SER times the weighted factor of 1.50.

14 d. Special Education/Gifted and Talented students weighted at
 15 .60. The number of students identified as Gifted and Talented
 16 as reported in the membership count per SER times the
 17 weighted factor of 0.60.

18 e. Economy of Scale calculated as a curvilinear weight of .20 at
 19 0 student membership level down to zero at 7,500 student
 20 membership level. This weight will vary depending on the
 21 size of the school system. There will be no benefit to school
 22 systems with a membership of 7,500 or greater. The formula
 23 for this weight is:

- 24 (1) for each district with less than 7,500 students, subtract
- 25 its membership from 7,500;
- 26 (2) divide this difference by 37,500 to get each district's
- 27 economy of scale weight; then
- 28 (3) multiply each district's economy of scale weight times
- 29 their membership count.

1 **Equals**

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

4 **Times**

5 4. State and Local Base Per Pupil Amount of \$3,652. In the event no
6 provision for an annual increase has been provided and this
7 Resolution remains in effect in the fiscal year 2007-08 or thereafter,
8 the State Board of Elementary and Secondary Education shall
9 annually adjust the state and local base per pupil amount with
10 approval by the Joint Legislative Committee on the Budget. If the
11 Joint Legislative Committee on the Budget does not approve the rate
12 established by the State Board of Elementary and Secondary
13 Education, then an annual growth adjustment of 2.75% shall
14 automatically be applied to the state and local base per pupil amount
15 beginning in the Fiscal Year 2007-08.

16 **Equals**

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

19 **B. LOCAL SCHOOL SYSTEM WEALTH FACTOR**

20 1. Property Revenue Capacity is calculated by multiplying the state
21 average property tax rate (including debt service) for the latest
22 available fiscal year by each school system's net assessed property
23 value including TIF areas.

24 2. Sales Revenue Capacity is calculated by dividing the district's actual
25 sales tax revenue collected (including debt service) in the latest
26 available fiscal year by the district's sales tax rate that was applicable
27 to create a sales tax base. If a district's Computed Sales Tax Base has
28 increased equal to or greater than 15% over the Computed Sales Tax
29 Base calculated in the prior year formula, then the growth in the
30 Computed Sales Tax Base will be capped at 15% over the amount
31 used in the prior year formula. This cap will be applied on a year-to-

- 1 year basis comparing the current year sales tax base to the prior year
2 uncapped sales tax base. Each district's base is then multiplied by the
3 state average sales tax rate. If a local school system's sales tax goes
4 into effect during the fiscal year, the tax rate is prorated to an annual
5 rate applicable for the total revenue generated.
- 6 3. Other Revenues Capacity is calculated by combining (1) State
7 Revenue in lieu of taxes; (2) Federal Revenue in lieu of taxes; and (3)
8 50% of Earnings on Property.
- 9 4. Total Revenue Capacity is the sum of adding Items 1, 2 and 3.
- 10 5. For Hurricane Katrina and Hurricane Rita impacted districts, the
11 following adjustments will be made only in FY 2006-07:
- 12 a. 90% of the 2004-05 Total Revenue Capacity will be used for
13 districts where the May 1, 2006 membership is between 10%
14 and 30% less than the October 1, 2004 membership.
- 15 b. 75% of the 2004-05 Total Revenue Capacity will be used for
16 districts where the May 1, 2006 membership is 31% to 70%
17 less than the October 1, 2004 membership.
- 18 c. 35% of the 2004-05 Total Revenue Capacity will be used for
19 districts where the May 1, 2006 membership is greater than
20 71% less than the October 1, 2004 membership.
- 21 6. Revenue Capacity per Pupil is calculated by dividing the Total
22 Revenue Capacity by the current year Weighted Membership as
23 defined by Legislative Resolution and the State Board of Elementary
24 and Secondary Education, capped at a maximum of \$6,000 per
25 student.
- 26 7. The Local Wealth Factor (LWF) is calculated by dividing each
27 individual school system's Revenue Capacity per Pupil by the state
28 average Revenue Capacity per Pupil. The resulting quotient is each
29 school system's Local Wealth Factor.

1 **C. Proportion of Base Foundation Level 1 Costs Allocated to the State 65**
2 **Percent and Local School Systems 35 Percent.**

3 1. Local Equalization Factor
4 A district's Local Wealth Factor (II.B.7.) is multiplied by the district's
5 proportion of State Weighted Membership to determine the Local
6 Equalization Factor.

7 **Times**

8 2. Local Support Factor of 35%.

9 **Times**

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

11 **Equals**

12 4. Local Support of Base Foundation Level 1 Costs

13 **And**

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

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

17 **A. Level 2 Eligible Local Revenue**

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

21 2. Local Revenues for Hurricane Katrina and Hurricane Rita impacted
22 districts will be adjusted by the same percentages applied in the Local
23 Wealth Factor calculations provided in B.5.a-c. only for FY 2006-07

24 **Less**

25 3. Local Support of Base Foundation Level 1 Costs (I.C.4)

26 **Equals**

27 4. Local Revenue. Over Local Support of Base Foundation Level 1 costs.
28 This is the funding available for consideration in Level 2 incentive
29 funding.

30 5. Limit on Revenue Eligible for Level 2.

1 The maximum local revenue eligible for incentive funding is equal to
 2 33% of Total Base Foundation Level 1 State and Local Costs
 3 (I.A.5times .33).

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

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

7 or

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

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

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

13 $[1 - (.60 \times \text{LWF})] \times \text{Eligible Local Revenue (II.A.5)}$

14 **Equals**

15 2. State Support of Level 2 Incentive for Local Effort

16 **IV. MINIMUM FOUNDATION PROGRAM LEVEL 3 LEGISLATIVE**
 17 **ENHANCEMENTS**

18 **A. 2001-02 CERTIFICATED PERSONNEL PAY RAISE CONTINUATION**
 19 **ENHANCEMENT**

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

23 **B. 2006-07 CERTIFICATED PERSONNEL PAY RAISE**

24 1. Each school system shall receive \$1,500 plus 15.8% for the employer
 25 contribution to the appropriate retirement system for each certificated
 26 staff based on PEP data as of October 2, 2006 to provide an across the
 27 board \$1,500 pay raise and associated retirement for certificated
 28 personnel defined per state Department of Education Bulletin 1929 to
 29 include: teachers (all function codes 1000-2200, object code 112);
 30 therapists/specialists/counselors (function codes 1000- 2200, object code
 31 113); school site-based principals, assistant principals, and other school
 32 administrators (function code 1000-2200 and 2400, object code 111);

1 central office certificated administrators (function code 1000-2300 &
2 2831 (excluding 2321), object code 111); school nurses (function code
3 2134, object code 118); and sabbaticals (function code 1000-2200, 2134,
4 and 2400, object code 140).

5 2. In the event this resolution remains in effect in 2007-08, the amount
6 calculated for each district shall be converted to a per pupil amount and
7 applied to each districts current year student count.

8 **C. 2002-03 Support Worker Pay Raise Continuation Enhancement**

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

12 **D. 2006-07 Non-Certificated Pay Raise**

13 1. Each school system shall receive \$500 plus 17.7% for employers
14 contribution for retirement for each non-certificated staff on October 1,
15 2006 to provide an across the board \$500 pay raise and associated
16 retirement for non-certificated staff.

17 2. For the purposes of the allocation of these funds, *non-certificated*
18 *support personnel* are defined as aides (object code 115, function codes
19 1000-4900); support supervisors (object code 111, function codes 2130,
20 2300 [except 2311, 2321, 2324, 2831 and 2832] and 2500 through
21 4900); clerical/secretarial (object code 114, function codes 1000-4900);
22 service workers (object code 116, function codes 1000-4900); skilled
23 craftsmen (object code 117, function codes 1000-4900); degreed
24 professionals (object code 118, function codes 1000-4900, except 2134);
25 and other personnel (object codes 100, 110 and 119; function codes
26 1000-4900).

27 3. In the event this resolution remains in effect in 2007-08, the amount
28 calculated for each district shall be converted to a per pupil amount and
29 applied to each district's current year student count.

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E. 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.

F. ACCOUNTABILITY STUDENT TRANSFER ENHANCEMENT

Any district that includes in their 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.

G. 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 membership not to exceed the total Hold Harmless amount received in the prior year.

H. Support for Increasing Mandated Costs in Health Insurance, Retirement, and Fuel

City, Parish, and other local school systems shall receive \$80 for each student in the May 1 membership (February 1 for subsequent years).

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V. FUNDING FOR RECOVERY SCHOOL DISTRICT

A. MFP State Share Per Student

1. The student membership and weighted student counts of schools transferred to the Recovery School District shall continue to be included in the 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 May 1 student membership from Levels 1, 2 and 3 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 students in the Recovery School District 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.

B. Local Share Per Student

1. In addition to the appropriation required in V.A.2. of this section, the Recovery School District shall receive an applicable local per student allocation.
2. That amount is based on the local revenue, adjusted by the same percentages applied in the Local Wealth Factor calculations provided in II.B.5.a-c. for Hurricane Katrina and Rita impacted districts, 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, adjusted for Hurricane impacted districts provided in II.B.5.a-c., 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:

- 1 a. Sales and use taxes, less any tax collection fee paid by the school
- 2 district.
- 3 b. Ad valorem taxes, less any tax collection fee paid by the school
- 4 district.
- 5 c. Earnings from sixteenth section lands owned by the school
- 6 district.
- 7 4. The local amount for the Recovery District is determined by
- 8 multiplying the local revenues per student membership times the
- 9 number of students in the Recovery School District.
- 10 5. Once the local amount is determined, it is adjusted to a monthly
- 11 amount that is transferred from the MFP monthly allocation of the
- 12 city, parish, or other local public school board from which
- 13 jurisdiction of the school was transferred to the Recovery School
- 14 District.
- 15 6. Given the impact on the local tax bases in Orleans Parish, the State
- 16 Superintendent has the flexibility to adjust the local amount per
- 17 student based on documented evidence of revenue collections for FY
- 18 2006-07.
- 19 C. Except for administrative costs, monies appropriated to the Recovery School
- 20 District that are attributable to the transfer of a school from a prior school
- 21 system and monies allocated or transferred from the prior system to the
- 22 recovery district shall be expended solely on the operation of schools
- 23 transferred from the prior system to the jurisdiction of the Recovery School
- 24 District.

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

- 27 A. Any elementary or secondary school operated by Louisiana State University
- 28 and Agricultural and Mechanical College or by Southern University and
- 29 Agricultural and Mechanical College shall be considered a public elementary
- 30 or secondary school and, as such, shall be annually appropriated funds as
- 31 determined by applying the formula contained in Subsection B of this Section.

1 2200, object code 112); therapists/specialists/counselors (function codes 1000-
 2 2200, object code 113); school site-based principals, assistant principals, and
 3 other school administrators (function code 1000-2200 and 2400, object code
 4 111); central office certificated administrators (function code 1000-2300 &
 5 2831 (excluding 2321), object code 111); school nurses (function code 2134,
 6 object code 118); and sabbaticals (function code 1000-2200, 2134, and 2400,
 7 object code 140).

8 **B. 70% LOCAL GENERAL FUND REQUIRED INSTRUCTIONAL**
 9 **EXPENDITURE AT THE SCHOOL BUILDING LEVEL**

10 To provide for appropriate accountability of state funds while providing local
 11 school board flexibility in determining specific expenditures, local school
 12 boards must ensure that 70 % of the local school system general fund
 13 expenditures are in the areas of instruction and school administration at the
 14 school building level as derived by the Department of Education.

15 1. The definition of instruction shall provide for:

16 a. The activities dealing directly with the interaction between teachers
 17 and students to include such items as: teacher and teacher aide
 18 salaries, employee benefits, purchased professional and technical
 19 services, textbooks and instructional materials and supplies, and
 20 instructional equipment;

21 b. Student support activities designed to assess and improve the well-
 22 being of students and to supplement the teaching process, including
 23 attendance and social work, guidance, health and psychological
 24 activities; and

25 c. Instructional support activities associated with assisting the
 26 instructional staff with the content and process of providing learning
 27 experiences for students including activities of improvement of
 28 instruction, instruction and curriculum development, instructional
 29 staff training, library/media, and instructional related technology.

30 2. School administration shall include the activities performed by
 31 the principal, assistant principals, and other assistants

1 while they supervise all operations of the school,
 2 evaluate the staff members of the school, assign
 3 duties to staff members, supervise and maintain the
 4 records of the school, and coordinate school
 5 instructional activities with those of the school
 6 district. These activities also include the work of
 7 clerical staff in support of the teaching and
 8 administrative duties.

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

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

16 **D. EXPENDITURE REQUIREMENT FOR EDUCATIONAL PURPOSES**

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

26 **IX. ACCOUNTABILITY FOR SCHOOL PERFORMANCE**

27 **A.** Each school district (LEA) with a school that has a School Performance
 28 Score below 80 **AND** growth of less than 2 points in the School Performance
 29 Score will be included in an MFP Accountability report submitted to the
 30 House and Senate Committees on Education by June 1 of each year. Specific
 31 information to be included in the report is as follows.

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____

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: July 10, 2006

CIRCULAR: 1096

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

FROM: Cecil J. Picard 
State Superintendent of Education

SUBJECT: 2006-2007 State Public School Fund – Minimum
Foundation Program (MFP) Equalization Distribution

The General Appropriations Bill of the 2006 Regular Session of the Louisiana Legislature provides funding for the Minimum Foundation Program (MFP) Formula defined in House Concurrent Resolution (HCR) 290 of the 2006 Regular Session of the Louisiana Legislature. The total MFP funding appropriated in House Bill 1 is \$2,727,225,160.

House Bill 1 further provides "Pay raises or supplements provided for by this Act shall in no way supplant any local or parish salaries or salary supplements to which the personnel affected would be ordinarily entitled."

The initial implementation cost for the MFP formula per HCR 290, exclusive of mid-year allocations for student growth and adjustments to pay raise allocations, is \$2,718,478,638. An appropriated balance of \$8,746,522 is available for mid-year student membership adjustments as provided in HCR 290.

It is critical that the data transmitted to the Department for October 2, 2006 and February 1, 2007 via the Student Information System (SIS), Profile of Educational Personnel (PEP), Special Education Reporting System (SER) and LEADS Curriculum (CUR) are accurate and submitted in a timely basis. The October 2 data will be used to calculate the final pay raise allocations and mid-year student membership adjustments and the February 1, 2007 data will be used for the second mid-year student adjustment and the 2007-08 MFP funding.

The following tables are included:

- Table 1: State-Level Comparison
MFP 2005-2006 Revised Budget Letter variables compared to MFP 2006-2007 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 2006-2007 MFP Level 1 Base Per Pupil and Level 2 Local Incentive
Calculation of the 2006-2007 MFP Level 1 and 2 for the 68 Louisiana school systems.
- Table 3A: FY 2006-2007 Certificated Pay Raise Requirement
Calculation of the 2006-2007 50% pay raise requirement for certificated personnel.

"An Equal Opportunity Employer"

- Table 4: **FY 2006-2007 Level 3 Unequalized Funding**
Continuation of the 2001-2002 certificated staff pay raise, continuation of the 2002-2003 support worker pay raise, 2006-2007 pay raises for certificated staff and support worker staff, foreign language associates funding, hold harmless funding, and mandated cost adjustment for the 68 Louisiana school systems.
- Table 5A: **FY 2006-2007 Allocation for the LSU and SU Lab Schools**
Total MFP distribution, less audit adjustments and revised monthly MFP distributions for LSU and SU Lab Schools and calculation of the 50% pay raise requirement.
- Table 5B: **FY 2006-2007 MFP Allocation and Local Revenue Transfer for the Recovery School District**
Calculation of the State Share Allocation to the RSD Schools and the Local Revenue Transfer to the RSD Schools. 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: **2004-2005 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: **May 1, 2006 Student Membership**
May 1, 2006 student membership by grade level and the adjusted October 1, 2004 total membership for the 68 Louisiana school systems.

HCR 290 changes to the previous year MFP formula are as follows:

- A. Increases the per pupil amount from \$3,554 to \$3,652.
- B. Provides minimum memberships for storm-impacted districts with loss of membership greater than 10%.
 1. Cameron, Jefferson and City of Bogalusa
90% of October 1, 2004 membership
 2. Plaquemines
75% of October 1, 2004 membership
 3. Orleans and St. Bernard
35% of October 1, 2004 membership
- C. Provides for two mid-year student adjustments.
 1. **October 2, 2006**
If a district's October 2, 2006 student membership exceeds the May 1, 2006 student membership by 50 students or 1%, a mid-year adjustment of additional funding will be provided equal to the district's MFP per pupil amount times the number of increased students. Monthly payments will be adjusted to reflect the growth.
 2. **February 1, 2007**
If a district's February 1, 2007 student membership exceeds the October 2, 2006 student membership by 50 students or 1%, a mid-year adjustment of additional funding will be provided equal to one-half of the district's MFP per pupil amount times the number of increased students. Monthly payments will be adjusted to reflect the growth.
- D. Increases the At-Risk Weight from 17% to 19%.

- E. Adds students with Limited English Proficiency (LEP) to the MFP
Students who have limited English proficiency who are not contained in the at-risk weight based on the free and reduced lunch criteria are added to the At-Risk student count.
- F. Adjusts local revenues for storm-impacted districts
1. Cameron, Jefferson and City of Bogalusa
90% of 2004-2005 local revenue amount
 2. Plaquemines
75% of 2004-2005 local revenue amount
 3. Orleans and St. Bernard
35% of 2004-2005 local revenue amount
- G. Lowers the cap on the growth in the computed sales tax base for purposes of calculating the local wealth factor. The cap decreased from 20% to 15%.
- H. Provides for \$80 per student in Level 3 to offset mandated costs.
Continues the mandated cost adjustment provided in the revised 2005-2006 MFP Budget Letter. The amount is increased from \$60 to \$80 per student.
- I. Provides \$1,500 pay raise in Level 3 for Certificated staff.
Each school system shall receive funding to provide an across-the-board \$1,500 pay raise plus 15.8% associated employer retirement contribution for certificated personnel.
1. Basis of Distribution
Final distribution is based on October 2, 2006 PEP (Profile of Educational Personnel) data as reported to the Department. Funding is estimated in Level 3 of the formula based on 2005-2006 PEP data and provided monthly beginning with the July 2006 MFP payment. Amounts will be adjusted once the October 2, 2006 PEP data is available.
 2. Certificated Personnel Defined
Per state Department of Education Bulletin 1929, Louisiana Accounting and Uniform Governmental Handbook (LAUGH), certificated personnel are defined to include the positions below. Positions in these categories must require certificates. Those individuals holding teaching certificates employed in positions not requiring a teaching certificate shall not be considered for funding.
 - a. Teachers (all function codes 1000-2200, object code 112);
 - b. Therapists/Specialists/Counselors (function codes 1000-2200, object code 113);
 - c. School site-based principals, assistant principals, and other school administrators (function code 1000-2200 and 2400, object code 111);
 - d. Central office certificated administrators (function code 1000-2300 & 2831 (excluding 2321), object code 111);
 - e. School nurses (function code 2134, object code 118);
 - f. Sabbaticals (function code 1000-2200, 2134, and 2400, object code 140).
 3. Required Timelines for Pay Raise
Funding is estimated in Level 3 of the formula based on 2005-2006 PEP data and provided monthly beginning with the July 2006 MFP payment. Each district shall include the \$1,500 pay increase in the 2006-2007 salary schedules and begin paying the increase by August 1, 2006.

- J. Provides \$500 pay raise in Level 3 for Non-certificated staff.
Each school system shall receive funding to provide an across-the-board \$500 pay raise plus 17.7% associated employer retirement contribution for non-certificated personnel.
1. Basis of Distribution
Final distribution is based on October 2, 2006 PEP (Profile of Educational Personnel) data as reported to the Department. Funding is estimated in Level 3 of the formula based on 2005-2006 PEP data and will be provided monthly, beginning with the July 2006 MFP payment. Amounts will be adjusted once the October 2, 2006 PEP data is available.
 2. Non-Certificated Personnel Defined
Per state Department of Education Bulletin 1929, Louisiana Accounting and Uniform Governmental Handbook (LAUGH), non-certificated personnel are defined to include the positions below.
 - a. Aides (object code 115, function codes 1000-4900);
 - b. Support supervisors (object code 111, function codes 2130, 2300 [except 2311, 2321, 2324, 2831 and 2832] and 2500 through 4900);
 - c. Clerical/secretarial (object code 114, function codes 1000-4900);
 - d. Service workers (object code 116, function codes 1000-4900);
 - e. Skilled craftsmen (object code 117, function codes 1000-4900);
 - f. Degreed professionals (object code 118, function codes 1000-4900, except 2134);
 - g. Other personnel (object codes 100, 110 and 119; function codes 1000-4900).
 3. Required Timelines for Pay Raise
Funding is estimated in Level 3 of the formula based on 2005-2006 PEP data and provided monthly, beginning with the July 2006 MFP payment. Each district shall include the \$500 pay increase in the 2006-2007 salary schedules by August 1, 2006. Districts have the option of paying the full \$500 pay increase amount as a supplement in the FY2006-2007 year only. Districts choosing to do so must make the full payment by October 30, 2006.
- K. Provides for an exemption from the 50% pay raise requirement for certificated personnel where the district average salary is above the latest published SREB (Southern Region Education Board) average.
The latest published SREB average is \$42,291. DeSoto Parish, St. James Parish, West Feliciana Parish, and the LSU Lab School are exempt from this requirement in FY2006-2007. Average teacher salary data for the 68 school systems and the lab schools are based on FY 2005-2006 budgeted data.
- L. Modifies the 70% Instructional Requirement
The requirement that 70% of a district's general fund be spent in instructional expenditures remains. However, educational expenditures are restricted to the school building level. No central office instructional expenditures will be considered in the 70% measurement. School administration has been added to the categories of instruction, pupil support, and instructional staff services as instructional expenditures.

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

HCR 290 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. Districts with average teacher salaries above the latest published SREB average are exempt from the 50% pay raise requirement.

The net amount each district must distribute is located in Table 3A, Column 18. Employer retirement contributions have been accounted for by dividing each district's 50% distribution by 1.158%. The result of this calculation is the number reflected in Table 3A, Column 18.

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.

A. *Required Timelines for Pay Raise.*

Each district shall include the 50% pay increase in the 2006-2007 salary schedules and begin paying the increase by August 1, 2006. This is a permanent pay raise.

N. 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 May 1, 2006 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. The exemption for average salaries above the SREB average applies to the Lab Schools.

O. Accountability for School Performance

HCR 290 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 than two points in the School Performance Score. The report will be submitted to the Legislature on or before June 1, 2007. Copies will be provided each district and will be placed on the Department's website.

P. Use of Latest Available Data

For purposes of the MFP calculations required by HCR 290, latest available data is identified as follows:

1. May 1 Membership is per BESE definition and based on the May Student Information System data, including any school transferred to the Recovery School District.
2. Weighted membership data is as follows:
 - a. Exceptionalities – SER May 1, 2006, including any school transferred to the Recovery School District.
 - b. Gifted and Talented –SER May 1, 2006, including any school transferred to the Recovery School District.

- c. Vocational Education – LEADS Spring 2006 including any school transferred to the Recovery School District.
 - d. At-Risk – Student Information System May 1, 2006, including any school transferred to the Recovery School District.
 - e. Economy of Scale -- Student Information System May 1, 2006, including any school transferred to the Recovery School District.
3. Local School System Revenues and Tax Rates – Annual Financial Report data for Fiscal Year 2004-2005.
 4. Net Assessed Property Values – Louisiana Tax Commission December 2004 data.
 5. Foreign Language Associate Teacher – Data from May of the 2005-2006 school year.
 6. Accountability Student Transfer - Student Information System May 1, 2006, including any school transferred to the Recovery School District.

If you have any questions regarding this information, contact Charlotte Stevens at (225) 342-3590 or via e-mail at charlotte.stevens@la.gov. This information will be posted to the Department of Education website, www.louisianaschools.net. You may also call the department's toll free number at 1-877-453-2721.

CJP/ML/BS:cs

Attachments

- c: SBESE Members
Senator Francis Heitmeier
Senator J. Chris Ullo
Representative John Alario
Representative Carl Crane
Commissioner Jerry Luke LeBlanc
Local School System Business Managers/Directors of Finance
Carole Wallin, Deputy Superintendent of Education, SDE
Marlyn Langley, Deputy Superintendent for Management and Finance, SDE
Beth Scioneaux, Director, Education Finance, SDE
Kitty Littlejohn, Director, Appropriation Control, SDE
Tommy Smith, Assistant Director of Budget and Planning, LSU
Dr. Wade Smith, Director, LSU Lab School
Bob Kuhn, Associate Vice Chancellor, LSU
Sheila Lewis, Director, SU Lab School
Monica Mealie, Associate Comptroller for Financial Accounting, SU
James Cannon, Budget Office, SU
Veronica Howard, Office of the Governor
George Silbernagel, House Appropriations
Etta Harris-Whitmore, Office of Planning and Budget
David Ray, Senate Finance
David Smith, Senate Education
Gordon Monk, Legislative Fiscal Officer
Lloyd Dressel, LSBA

Appendix C

FY 2006-2007 MFP Budget Letter
TABLE 1: STATE LEVEL COMPARISON

MFP Formula Items	FY 2005-06 Revised Budget Letter Circular No. 1094	FY 2006-2007 Budget Letter Circular No. 1096	Comparison of FY2005 26 Revised Budget Letter to FY 2006-2007 Budget Letter	% Change
A. Level 1 Base Per Pupil Amount	\$3,554	\$3,652	\$98	2.76%
B. Total Weighted Membership	966,516	895,370	(71,146)	-7.36%
1. October 1 / May 1 Membership	701,767	645,747	(56,020)	-7.98%
2. At-Risk Weight Factor (17%)	73,500	77,133	3,633	4.94%
3. Vocational Weight Factor (5%)	9,974	9,952	(22)	-0.22%
4. Exceptionalities Weight Factor (150%)	152,881	135,813	(17,068)	-11.16%
5. Gifted/Talented Weight Factor (60%)	15,459	13,411	(2,048)	-13.25%
6. Economy-of-Scale Weight Factor (Max 20% at zero Membership <7,500)	12,935	13,314	379	2.93%
C. Total Level 1 State and Local Costs (A X B)	\$3,434,997,864	\$3,269,891,240	(\$165,106,624)	-4.81%
1. State Share of Cost (C X 65%)	\$2,232,750,030	\$2,125,430,543	(\$107,319,487)	-4.81%
2. Local Share of Cost (C X 35%)	\$1,202,247,834	\$1,144,460,697	(\$57,787,137)	-4.81%
D. Total Local Revenues in MFP	\$2,036,534,955	\$1,998,194,617	(\$38,340,338)	-1.88%
1. Total Net Assessed Property	\$19,493,573,895	\$19,503,462,207	\$9,888,312	0.05%
2. Total Est. Sales Tax Base	\$60,722,738,160	\$58,138,979,306	(\$2,583,758,854)	-4.26%
3. Average Equivalent Millage Rate	42.91	41.88	(1.03)	-2.39%
4. Average Equivalent Sales Tax Rate	1.91%	1.96%	0.05%	2.40%
5. Property Tax Revenue	\$836,407,286	\$905,752,509	\$69,345,223	8.29%
6. Sales Tax Revenue	\$1,163,909,891	\$1,140,734,645	(\$23,175,246)	-1.99%
7. Other Revenues Considered	\$35,217,778	\$40,609,175	\$4,391,397	12.12%
E. Level 2 Eligible Local Revenue	\$769,120,127	\$767,348,703	(\$1,771,424)	-0.23%
1. Level 2 State Support (E X 40%)	\$271,614,768	\$269,072,895	(\$2,541,873)	-0.94%
2. Level 2 State Liability	\$188,573,683	\$168,595,323	(\$19,978,360)	-10.59%
F. Level 1 and 2 State Share (C1+E1)	\$2,504,364,798	\$2,394,503,438	(\$109,861,360)	-4.39%
G. Level 3 Legislative Enhancements	\$206,373,433	\$322,649,607	\$116,276,174	56.34%
1. Certificated Staff Pay Raise (FY 02)	\$63,572,646	\$56,507,216	(\$7,065,430)	-11.11%
2. Support Worker Pay Raise (FY 03)	\$19,512,717	\$18,113,128	(\$1,399,589)	-7.17%
3. Certificated Staff Pay Raise (FY 07)	\$0	\$93,719,932	\$93,719,932	#DIV/0!
4. Support Worker Pay Raise (FY 07)	\$0	\$21,716,638	\$21,716,638	#DIV/0!
5. Foreign Language Associates	\$4,960,000	\$4,140,000	(\$820,000)	-16.53%
6. Accountability Student Transfers	\$0	\$0	\$0	0.00%
7. Mandated Cost Adjustment	\$37,360,568	\$51,659,760	\$14,299,192	38.27%
8. Hold Harmless	\$80,967,502	\$76,792,933	(\$4,174,569)	-5.16%
H. Total State Share Implementation of Total State Formula Allocation	\$2,710,738,231	\$2,717,153,045	\$6,414,814	0.24%
Per Pupil based on October/February 1 Membership	\$3,862.73	\$4,208.00	\$345.27	8.94%
Monthly Per Pupil based on October 1 Membership	\$321.89	\$351.00	\$29.11	
I. Other School Funding				
R.S. 17:350.21 Lab School Funding	\$5,412,063	\$6,366,704	\$954,641	17.64%
1. LSU Lab. School	\$3,673,713	\$4,233,248	\$559,535	15.23%
2. Southern Univ. Lab. School	\$1,738,350	\$2,133,456	\$395,106	22.73%
J. Recovery School District Funding	\$5,451,120	\$50,678,814	\$45,227,694	829.70%
1. Orleans	\$5,451,120	\$50,678,814	\$45,227,694	829.70%
K. Total MFP Allocation (H+I+J)	\$2,721,601,414	\$2,774,198,563	\$52,597,149	1.93%
L. Adjustments	(\$11,550,207)	(\$55,719,925)	(\$44,169,718)	382.41%
1. Plus/(Minus) Prior Year Adjustments	(\$10,071,037)	(\$5,111,279)	\$4,959,758	-49.25%
Plus/(Minus) Prior Year Adjustments - LSU/SU Lab Schools		\$70,168		
3. Mid-Year - Normal Student Growth			\$0	#DIV/0!
4. RSD Transfers	(\$1,479,170)	(\$50,678,814)	(\$49,199,644)	3326.17%
M. Total MFP Distribution (K+L) Pre-Katrina/Rita	\$2,710,051,207	\$2,718,478,638	\$8,427,431	0.31%
N. Post Katrina/Rita Adjustments	(\$88,184,406)	\$0	\$88,184,406	-100.00%
1. Category 1 - One-time Adjustment	(\$154,112,712)	\$0	\$154,112,712	-100.00%
Category 2 & 3 One-time Payment Receiving Districts including LSU/SU	\$41,287,500	\$0	(\$41,287,500)	-100.00%
3. Category 1 Monthly Adjustments	\$33,671,758	\$0	(\$33,671,758)	-100.00%
4. Category 2 Monthly Adjustments	(\$14,296,818)	\$0	(\$33,671,758)	-100.00%
Mid-Year - Normal Student Growth including LSU/SU	\$6,105,982	\$0	(\$6,105,982)	-100.00%
6. RSD One-time Adjustment	(\$3,297,620)	\$0	\$3,297,620	-100.00%
7. RSD Monthly Adjustments	\$2,457,504	\$0	(\$2,457,504)	-100.00%
O. Total MFP Distribution (M+N) Post Katrina/Rita	\$2,621,866,801	\$2,718,478,638	\$96,611,837	3.68%
P. Total State MFP Appropriation	\$2,621,866,801	2,727,225,160	\$105,358,359	4.02%
Q. Budget Amendment to Increase/(Decrease) MFP Appropriation	\$0	(\$8,746,522)	(\$8,746,522)	0.00%

**TABLE 2: 2006-2007 Budget Letter
Distribution and Adjustments**

School System	2006-2007 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	2006-2007 Total MFP Distribution with Adjustments	Monthly Payments July 2006 through June 2007
		Due District (+)	Due State (-)			
	1	2	3	4	5	6
Acadia	\$42,120,399	\$0	(\$92,609)		\$42,027,790	\$3,502,316
Allen	\$23,089,551	\$0	(\$9,105)		\$23,080,446	\$1,923,371
Ascension	\$72,841,291	\$223,842	\$0		\$73,065,133	\$6,088,761
Assumption	\$22,011,085	\$0	(\$13,143)		\$21,997,942	\$1,833,162
Avoyelles	\$27,757,119	\$0	(\$57,884)		\$27,699,235	\$2,308,270
Beauregard	\$28,313,297	\$0	(\$10,740)		\$28,302,557	\$2,358,546
Bienville	\$8,423,788	\$36,517	\$0		\$8,460,305	\$705,025
Bossier	\$74,094,600	\$140,379	\$0		\$74,234,979	\$6,186,248
Caddo	\$186,891,219	\$0	(\$680,531)		\$186,210,688	\$15,517,557
Calcasieu	\$107,858,326	\$0	(\$283,097)		\$107,575,229	\$8,964,602
Caldwell	\$9,261,887	\$12,750	\$0		\$9,274,637	\$772,886
Cameron	\$6,839,847	\$18,911	\$0		\$6,858,758	\$571,563
Catahoula	\$9,151,602	\$1,623	\$0		\$9,153,225	\$762,769
Claiborne	\$14,441,192	\$6,936	\$0		\$14,448,128	\$1,204,011
Concordia	\$19,575,706	\$17,001	\$0		\$19,592,707	\$1,632,726
DeSoto	\$22,057,706	\$0	(\$37,634)		\$22,020,072	\$1,835,006
East Baton Rouge	\$160,665,822	\$0	(\$2,221,851)		\$158,443,971	\$13,203,664
East Carroll	\$8,225,086	\$18,084	\$0		\$8,243,170	\$686,931
East Feliciana	\$11,557,558	\$14,737	\$0		\$11,572,295	\$964,358
Evangeline	\$30,628,109	\$42,343	\$0		\$30,670,452	\$2,555,871
Franklin	\$14,913,753	\$0	(\$93,782)		\$14,819,971	\$1,234,998
Grant	\$19,053,758	\$0	(\$3,174)		\$19,050,584	\$1,587,549
Iberia	\$64,021,859	\$19,637	\$0		\$64,041,496	\$5,336,791
Iberville	\$13,257,342	\$33,263	\$0		\$13,290,605	\$1,107,550
Jackson	\$8,708,569	\$0	(\$5,045)		\$8,703,524	\$725,294
Jefferson	\$138,199,320	\$0	(\$472,038)		\$137,727,282	\$11,477,274
Jefferson Davis	\$29,813,403	\$16,747	\$0		\$29,830,150	\$2,485,846
Lafayette	\$92,267,632	\$69,918	\$0		\$92,337,550	\$7,694,796
Lafourche	\$61,821,495	\$52,918	\$0		\$61,874,413	\$5,156,201
LaSalle	\$12,989,253	\$0	(\$45,216)		\$12,944,037	\$1,078,670
Lincoln	\$28,614,834	\$40,826	\$0		\$28,655,660	\$2,387,972
Livingston	\$107,867,389	\$0	(\$72,098)		\$107,795,291	\$8,982,941
Madison	\$10,716,892	\$0	(\$95,084)		\$10,621,808	\$885,151
Morehouse	\$23,732,155	\$32,932	\$0		\$23,765,087	\$1,980,424
Natchitoches	\$30,015,507	\$0	(\$26,432)		\$29,989,075	\$2,499,090
Orleans	\$80,671,395	\$0	(\$885,136)	(\$50,678,814)	\$29,107,445	\$2,425,620
Ouachita	\$89,122,797	\$0	(\$287,207)		\$88,835,590	\$7,402,966
Plaquemines	\$9,216,749	\$9,033	\$0		\$9,225,782	\$768,815
Pointe Coupee	\$9,549,067	\$26,331	\$0		\$9,575,398	\$797,950
Rapides	\$100,151,996	\$0	(\$31,920)		\$100,120,076	\$8,343,340
Red River	\$9,139,803	\$0	(\$2,616)		\$9,137,187	\$761,432
Richland	\$16,912,056	\$18,772	\$0		\$16,930,828	\$1,410,902
Sabine	\$20,138,932	\$13,469	\$0		\$20,152,401	\$1,679,367
St. Bernard	\$12,784,072	\$0	(\$25,058)		\$12,759,014	\$1,063,251
St. Charles	\$28,267,378	\$85,741	\$0		\$28,353,119	\$2,362,760
St. Helena	\$7,713,437	\$0	(\$56,037)		\$7,657,400	\$638,117
St. James	\$15,593,397	\$24,532	\$0		\$15,617,929	\$1,301,494
St. John the Baptist	\$31,489,644	\$17,391	\$0		\$31,507,035	\$2,625,586
St. Landry	\$68,298,045	\$357,487	\$0		\$68,655,532	\$5,721,294
St. Martin	\$39,066,815	\$21,990	\$0		\$39,088,805	\$3,257,400
St. Mary	\$41,367,468	\$115,516	\$0		\$41,482,984	\$3,456,915
St. Tammany	\$153,138,498	\$0	(\$472,768)		\$152,665,730	\$12,722,144
Tangipahoa	\$84,097,837	\$0	(\$119,757)		\$83,978,080	\$6,998,173
Tensas	\$4,088,431	\$0	(\$15,968)		\$4,072,463	\$339,372
Terrebonne	\$78,875,568	\$108,046	\$0		\$78,983,614	\$6,581,968
Union	\$12,563,191	\$13,348	\$0		\$12,576,539	\$1,048,045
Vermilion	\$35,194,892	\$8,887	\$0		\$35,203,779	\$2,933,648
Vernon	\$46,872,112	\$0	(\$62,790)		\$46,809,322	\$3,900,777
Washington	\$27,498,985	\$0	(\$26,364)		\$27,472,621	\$2,289,385
Webster	\$33,439,653	\$0	(\$46,919)		\$33,392,734	\$2,782,728
West Baton Rouge	\$11,175,842	\$0	(\$49,473)		\$11,126,369	\$927,197
West Carroll	\$11,195,523	\$0	(\$3,511)		\$11,192,012	\$932,668
West Feliciana	\$10,570,459	\$24,716	\$0		\$10,595,175	\$882,931
Winn	\$13,430,937	\$0	(\$8,164)		\$13,422,773	\$1,118,564
City of Monroe	\$32,570,340	\$0	(\$78,540)		\$32,491,800	\$2,707,650
City of Bogalusa	\$13,885,414	\$0	(\$49,471)		\$13,835,943	\$1,152,995
Zachary Community	\$15,773,991	\$16,887	\$0		\$15,790,878	\$1,315,907
City of Baker	\$11,499,970	\$0	(\$331,627)		\$11,168,343	\$930,695
STATE TOTALS	\$2,717,153,045	\$1,661,510	(\$6,772,789)	(\$50,678,814)	\$2,661,362,952	\$221,780,246

**TABLE 2: 2006-2007 Budget Letter
Distribution and Adjustments**

School System	Revised 2005-2006 Budget Letter Amount Less Prior Year Adjustments	Change in MFP Distribution between 2005-06 and 2006-07	Increases in MFP Funding for 2006-2007	Decreases in MFP Funding for 2006-2007	Percent Decrease
	7	8	9	10	11
Acadia	\$39,504,242	\$2,523,548	\$2,523,548	\$0	0.00%
Allen	\$21,148,043	\$1,932,403	\$1,932,403	\$0	0.00%
Ascension	\$63,786,720	\$9,278,413	\$9,278,413	\$0	0.00%
Assumption	\$20,733,934	\$1,264,008	\$1,264,008	\$0	0.00%
Avoyelles	\$28,002,177	(\$302,942)	\$0	(\$302,942)	-1.08%
Beauregard	\$26,472,658	\$1,829,899	\$1,829,899	\$0	0.00%
Bienville	\$9,351,655	(\$891,350)	\$0	(\$891,350)	-9.53%
Bossier	\$68,409,290	\$5,825,689	\$5,825,689	\$0	0.00%
Caddo	\$178,673,602	\$7,537,086	\$7,537,086	\$0	0.00%
Calcasieu	\$110,643,540	(\$3,068,311)	\$0	(\$3,068,311)	-2.77%
Caldwell	\$8,965,089	\$309,548	\$309,548	\$0	0.00%
Cameron	\$6,755,189	\$103,569	\$103,569	\$0	0.00%
Catahoula	\$8,428,029	\$725,196	\$725,196	\$0	0.00%
Claiborne	\$13,856,655	\$591,473	\$591,473	\$0	0.00%
Concordia	\$17,360,202	\$2,232,505	\$2,232,505	\$0	0.00%
DeSoto	\$20,499,337	\$1,520,735	\$1,520,735	\$0	0.00%
East Baton Rouge	\$143,467,678	\$14,976,293	\$14,976,293	\$0	0.00%
East Carroll	\$8,037,152	\$206,018	\$206,018	\$0	0.00%
East Feliciana	\$10,968,175	\$604,120	\$604,120	\$0	0.00%
Evangeline	\$28,520,136	\$2,150,316	\$2,150,316	\$0	0.00%
Franklin	\$15,560,541	(\$740,570)	\$0	(\$740,570)	-4.76%
Grant	\$18,152,558	\$898,026	\$898,026	\$0	0.00%
Iberia	\$60,030,315	\$4,011,181	\$4,011,181	\$0	0.00%
Iberville	\$12,304,274	\$986,331	\$986,331	\$0	0.00%
Jackson	\$9,775,512	(\$1,071,988)	\$0	(\$1,071,988)	-10.97%
Jefferson	\$140,456,886	(\$2,729,604)	\$0	(\$2,729,604)	-1.94%
Jefferson Davis	\$28,385,684	\$1,444,466	\$1,444,466	\$0	0.00%
Lafayette	\$92,028,417	\$309,133	\$309,133	\$0	0.00%
Lafourche	\$59,705,222	\$2,169,191	\$2,169,191	\$0	0.00%
LaSalle	\$11,966,414	\$977,623	\$977,623	\$0	0.00%
Lincoln	\$24,833,603	\$3,822,057	\$3,822,057	\$0	0.00%
Livingston	\$99,906,686	\$7,888,605	\$7,888,605	\$0	0.00%
Madison	\$10,057,407	\$564,401	\$564,401	\$0	0.00%
Morehouse	\$22,964,267	\$800,820	\$800,820	\$0	0.00%
Natchitoches	\$27,623,891	\$2,365,184	\$2,365,184	\$0	0.00%
Orleans	\$101,252,129	(\$72,144,684)	\$0	(\$72,144,684)	-71.25%
Ouachita	\$83,400,312	\$5,435,278	\$5,435,278	\$0	0.00%
Plaquemines	\$12,655,642	(\$3,429,860)	\$0	(\$3,429,860)	-27.10%
Pointe Coupee	\$10,036,954	(\$461,556)	\$0	(\$461,556)	-4.60%
Rapides	\$92,109,741	\$8,010,335	\$8,010,335	\$0	0.00%
Red River	\$8,826,805	\$310,382	\$310,382	\$0	0.00%
Richland	\$16,636,059	\$294,769	\$294,769	\$0	0.00%
Sabine	\$19,362,842	\$789,559	\$789,559	\$0	0.00%
St. Bernard	\$19,561,801	(\$6,802,787)	\$0	(\$6,802,787)	-34.78%
St. Charles	\$26,201,585	\$2,151,534	\$2,151,534	\$0	0.00%
St. Helena	\$6,760,848	\$896,552	\$896,552	\$0	0.00%
St. James	\$13,868,257	\$1,749,672	\$1,749,672	\$0	0.00%
St. John the Baptist	\$30,201,517	\$1,305,518	\$1,305,518	\$0	0.00%
St. Landry	\$65,436,525	\$3,219,007	\$3,219,007	\$0	0.00%
St. Martin	\$37,321,666	\$1,767,139	\$1,767,139	\$0	0.00%
St. Mary	\$39,675,075	\$1,807,909	\$1,807,909	\$0	0.00%
St. Tammany	\$153,592,593	(\$926,863)	\$0	(\$926,863)	-0.60%
Tangipahoa	\$77,692,277	\$6,285,803	\$6,285,803	\$0	0.00%
Tensas	\$4,201,641	(\$129,178)	\$0	(\$129,178)	-3.07%
Terrebonne	\$74,870,357	\$4,113,257	\$4,113,257	\$0	0.00%
Union	\$13,296,125	(\$719,586)	\$0	(\$719,586)	-5.41%
Vermilion	\$33,035,327	\$2,168,452	\$2,168,452	\$0	0.00%
Vernon	\$45,952,566	\$856,756	\$856,756	\$0	0.00%
Washington	\$24,696,099	\$2,776,522	\$2,776,522	\$0	0.00%
Webster	\$31,294,511	\$2,098,223	\$2,098,223	\$0	0.00%
West Baton Rouge	\$10,751,677	\$374,692	\$374,692	\$0	0.00%
West Carroll	\$10,633,614	\$558,398	\$558,398	\$0	0.00%
West Feliciana	\$9,985,862	\$609,313	\$609,313	\$0	0.00%
Winn	\$12,930,826	\$491,947	\$491,947	\$0	0.00%
City of Monroe	\$31,320,985	\$1,170,815	\$1,170,815	\$0	0.00%
City of Bogalusa	\$13,640,105	\$195,838	\$195,838	\$0	0.00%
Zachary Community	\$13,531,661	\$2,259,217	\$2,259,217	\$0	0.00%
City of Baker	\$11,116,232	\$52,111	\$52,111	\$0	0.00%
STATE TOTALS	\$2,623,185,395	\$38,177,557	\$131,596,835	(\$93,419,278)	-3.56%

**TABLE 3: FY 2006-2007 Budget Letter
LEVEL 1 BASE PER PUPIL AND LEVEL 2 LOCAL INCENTIVE**

School System	May 1, 2006 Student Membership (per SIS)	May 1, 2006 Student Membership (per SIS) w/Minimum	19%	5%	150%	60%	37,500
			Weighted Add-on Students At Risk with LEP	Weighted Add-On Units Voc. Ed.	Weighted Add-On Students Other Exceptionalities	Weighted Add-On Students Gifted/ Talented	Economy-of-Scale Weighted Add-On Units
	1	1A	2	3	4	5	6
			1-May-06	Spring 2006	1-May-06	1-May-06	
ACADIA	9,113	9,113	1,125	145	2,300	56	0
ALLEN	4,158	4,158	468	75	794	42	371
ASCENSION	17,451	17,451	1,441	241	3,888	205	0
ASSUMPTION	4,080	4,080	492	70	942	48	372
AVOUELLES	6,080	6,080	890	129	1,079	5	230
BEAUREGARD	6,061	6,061	593	99	1,226	59	233
BIENVILLE	2,260	2,260	304	50	389	4	316
BOSSIER	18,926	18,926	1,542	275	3,437	311	0
CADDO	42,137	42,137	4,862	514	8,424	1,161	0
CALCASIEU	30,491	30,491	3,125	381	6,062	578	0
CALDWELL	1,730	1,730	216	32	377	23	266
CAMERON	1,481	1,643	143	36	459	51	257
CATAHOULA	1,755	1,755	231	27	281	26	269
CLAIBORNE	2,566	2,566	347	33	728	85	338
CONCORDIA	3,930	3,930	562	94	641	31	374
DESOTO	4,739	4,739	605	74	1,028	35	349
EAST BATON ROUGE	46,459	46,459	6,912	695	9,212	764	0
EAST CARROLL	1,469	1,469	258	30	311	1	236
EAST FELICIANA	2,238	2,238	364	36	567	5	314
EVANGELINE	5,854	5,854	861	108	1,620	26	257
FRANKLIN	3,159	3,159	470	43	552	35	366
GRANT	3,545	3,545	422	56	845	30	374
IBERIA	13,638	13,638	1,696	334	3,381	250	0
IBERVILLE	4,133	4,133	650	78	869	54	371
JACKSON	2,186	2,186	231	51	363	26	310
JEFFERSON	40,298	44,717	5,987	462	9,709	1,375	0
JEFFERSON DAVIS	5,656	5,656	618	110	1,464	65	278
LAFAYETTE	29,310	29,310	3,024	409	4,188	679	0
LAFOURCHE	14,314	14,314	1,578	303	2,900	125	0
LASALLE	2,517	2,517	259	49	405	21	334
LINCOLN	6,609	6,609	719	112	1,320	126	157
LIVINGSTON	22,220	22,220	1,994	294	4,160	314	0
MADISON	2,164	2,164	333	20	368	7	308
MOREHOUSE	4,868	4,868	691	79	1,094	27	342
NATCHITOCHE	6,544	6,544	867	78	1,145	135	167
ORLEANS*	11,249	21,885	3,188	175	3,576	922	0
OUACHITA	18,013	18,013	1,604	224	3,644	643	0
PLAQUEMINES	2,995	3,599	447	37	720	60	374
POINTE COUPEE	2,899	2,899	422	48	863	7	356
RAPIDES	22,627	22,627	2,806	308	5,160	247	0
RED RIVER	1,452	1,452	238	24	288	3	234
RICHLAND	3,327	3,327	466	50	707	40	370
SABINE	4,028	4,028	495	76	944	51	373
ST. BERNARD	2,114	3,000	325	18	661	70	360
ST. CHARLES	9,471	9,471	884	113	1,677	385	0
ST. HELENA	1,438	1,438	238	19	344	4	232
ST. JAMES	3,811	3,811	498	50	864	58	375
ST. JOHN THE BAPTIST	6,555	6,555	1,038	81	1,767	79	165
ST. LANDRY	14,880	14,880	2,238	240	3,384	158	0
ST. MARTIN	8,133	8,133	1,094	168	1,781	53	0
ST. MARY	9,643	9,643	1,156	191	2,426	190	0
ST. TAMMANY	34,240	34,240	2,894	903	8,496	1,773	0
TANGIPAHOA	18,534	18,534	2,495	249	3,981	207	0
TENSAS	791	791	134	15	246	11	142
TERREBONNE	18,822	18,822	2,417	377	4,517	512	0
UNION	3,040	3,040	258	69	662	14	362
VERMILION	8,540	8,540	923	160	1,992	51	0
VERNON	9,232	9,232	901	119	2,006	202	0
WASHINGTON	4,710	4,710	773	83	1,211	59	350
WEBSTER	7,065	7,065	793	113	1,532	76	82
WEST BATON ROUGE	3,357	3,357	416	43	677	98	371
WEST CARROLL	2,177	2,177	299	56	390	19	309
WEST FELICIANA	2,281	2,281	203	26	480	99	317
WINN	2,594	2,594	330	70	510	58	339
CITY OF MONROE	8,767	8,767	1,323	110	2,016	267	0
CITY OF BOGALUSA	2,315	2,491	394	33	894	108	333
ZACHARY COMMUNITY	3,443	3,443	274	45	558	97	372
CITY OF BAKER	2,182	2,182	289	37	311	5	309
STATE TOTAL	628,864	645,747	77,133	9,952	135,813	13,411	13,314

**TABLE 3: FY 2006-2007 Budget Letter
LEVEL 1 BASE PER PUPIL AND LEVEL 2 LOCAL INCENTIVE**

			\$3,652				
School System	Total Weighted Add-On Students and/or Units	Total Weighted Membership and/or Units	Per Pupil Amount	TOTAL LEVEL 1 COSTS	Local Wealth Factor (LWF)	Weighted Proportion State Membership	Local Proration Factor
	7	8	9	10	11	12	13
ACADIA	3,626	12,739	\$3,652	\$46,522,828	0.622622	0.014228	0.008858
ALLEN	1,750	5,908	\$3,652	\$21,576,016	0.509761	0.006598	0.003364
ASCENSION	5,775	23,226	\$3,652	\$84,821,352	0.960179	0.025940	0.024907
ASSUMPTION	1,924	6,004	\$3,652	\$21,926,608	0.521488	0.006706	0.003497
AVOYELLES	2,333	8,413	\$3,652	\$30,724,276	0.552301	0.009396	0.005189
BEAUREGARD	2,210	8,271	\$3,652	\$30,205,692	0.726489	0.009238	0.006711
BIENVILLE	1,063	3,323	\$3,652	\$12,135,596	1.277413	0.003711	0.004741
BOSSIER	5,565	24,491	\$3,652	\$89,441,132	1.030190	0.027353	0.028179
CADDO	14,961	57,098	\$3,652	\$208,521,896	0.938938	0.063770	0.059876
CALCASIEU	10,146	40,637	\$3,652	\$148,406,324	1.229468	0.045386	0.055800
CALDWELL	914	2,644	\$3,652	\$9,655,888	0.569343	0.002953	0.001681
CAMERON	946	2,589	\$3,652	\$9,455,028	1.282334	0.002892	0.003708
CATAHOULA	834	2,589	\$3,652	\$9,455,028	0.486430	0.002892	0.001407
CLAIBORNE	1,531	4,097	\$3,652	\$14,962,244	0.643406	0.004576	0.002944
CONCORDIA	1,702	5,632	\$3,652	\$20,568,064	0.608330	0.006290	0.003826
DESOTO	2,091	6,830	\$3,652	\$24,943,160	0.928140	0.007628	0.007080
EAST BATON ROUGE	17,583	64,042	\$3,652	\$233,881,384	1.542168	0.071526	0.110305
EAST CARROLL	836	2,305	\$3,652	\$8,417,860	0.430325	0.002574	0.001108
EAST FELICIANA	1,286	3,524	\$3,652	\$12,869,648	0.614947	0.003936	0.002420
EVANGELINE	2,872	8,726	\$3,652	\$31,867,352	0.505670	0.009746	0.004928
FRANKLIN	1,466	4,625	\$3,652	\$16,890,500	0.559201	0.005165	0.002889
GRANT	1,727	5,272	\$3,652	\$19,253,344	0.297820	0.005888	0.001754
IBERIA	5,661	19,299	\$3,652	\$70,479,948	0.736188	0.021554	0.015868
IBERVILLE	2,022	6,155	\$3,652	\$22,478,060	1.731262	0.006874	0.011901
JACKSON	981	3,167	\$3,652	\$11,565,884	1.156949	0.003537	0.004092
JEFFERSON	17,533	62,250	\$3,652	\$227,337,000	1.666176	0.069524	0.115840
JEFFERSON DAVIS	2,535	8,191	\$3,652	\$29,913,532	0.639252	0.009148	0.005848
LAFAYETTE	8,300	37,610	\$3,652	\$137,351,720	1.368181	0.042005	0.057470
LAFOURCHE	4,906	19,220	\$3,652	\$70,191,440	0.911663	0.021466	0.019570
LASALLE	1,068	3,585	\$3,652	\$13,092,420	0.563494	0.004004	0.002256
LINCOLN	2,434	9,043	\$3,652	\$33,025,036	0.927638	0.010100	0.009369
LIVINGSTON	6,762	28,982	\$3,652	\$105,842,264	0.420092	0.032369	0.013598
MADISON	1,036	3,200	\$3,652	\$11,686,400	0.504055	0.003574	0.001801
MOREHOUSE	2,233	7,101	\$3,652	\$25,932,852	0.731729	0.007931	0.005803
NATCHITOCHE	2,392	8,936	\$3,652	\$32,634,272	0.771689	0.009980	0.007702
ORLEANS*	7,861	29,746	\$3,652	\$108,632,392	1.136291	0.033222	0.037750
OUACHITA	6,115	24,128	\$3,652	\$88,115,456	0.647582	0.026948	0.017451
PLAQUEMINES	1,638	5,237	\$3,652	\$19,125,524	2.478342	0.005849	0.014496
POINTE COUPEE	1,696	4,595	\$3,652	\$16,780,940	1.524996	0.005132	0.007826
RAPIDES	8,521	31,148	\$3,652	\$113,752,496	0.859156	0.034788	0.029888
RED RIVER	787	2,239	\$3,652	\$8,176,828	0.474448	0.002501	0.001186
RICHLAND	1,633	4,960	\$3,652	\$18,113,920	0.540835	0.005540	0.002996
SABINE	1,939	5,967	\$3,652	\$21,791,484	0.607671	0.006664	0.004050
ST. BERNARD	1,434	4,434	\$3,652	\$16,192,968	1.026992	0.004952	0.005086
ST. CHARLES	3,059	12,530	\$3,652	\$45,759,560	1.883514	0.013994	0.026358
ST. HELENA	837	2,275	\$3,652	\$8,308,300	0.481976	0.002541	0.001225
ST. JAMES	1,845	5,656	\$3,652	\$20,655,712	1.382774	0.006317	0.008735
ST. JOHN THE BAPTIST	3,130	9,685	\$3,652	\$35,369,620	0.964333	0.010817	0.010431
ST. LANDRY	6,020	20,900	\$3,652	\$76,326,800	0.681828	0.023342	0.015915
ST. MARTIN	3,096	11,229	\$3,652	\$41,008,308	0.582339	0.012541	0.007303
ST. MARY	3,963	13,606	\$3,652	\$49,689,112	0.898547	0.015196	0.013654
ST. TAMMANY	14,066	48,306	\$3,652	\$176,413,512	0.951853	0.053951	0.051353
TANGIPAHOA	6,932	25,466	\$3,652	\$93,001,832	0.648905	0.028442	0.018456
TENSAS	548	1,339	\$3,652	\$4,890,028	0.853871	0.001495	0.001277
TERREBONNE	7,823	26,645	\$3,652	\$97,307,540	0.921474	0.029759	0.027422
UNION	1,365	4,405	\$3,652	\$16,087,060	0.771932	0.004920	0.003798
VERMILION	3,126	11,666	\$3,652	\$42,604,232	0.865781	0.013029	0.011280
VERNON	3,228	12,460	\$3,652	\$45,503,920	0.486358	0.013916	0.006768
WASHINGTON	2,476	7,186	\$3,652	\$26,243,272	0.366602	0.008026	0.002942
WEBSTER	2,596	9,661	\$3,652	\$35,281,972	0.752853	0.010790	0.008123
WEST BATON ROUGE	1,605	4,962	\$3,652	\$18,121,224	1.430446	0.005542	0.007927
WEST CARROLL	1,073	3,250	\$3,652	\$11,869,000	0.485641	0.003630	0.001763
WEST FELICIANA	1,125	3,406	\$3,652	\$12,438,712	1.957384	0.003804	0.007446
WINN	1,307	3,901	\$3,652	\$14,246,452	0.670173	0.004357	0.002920
CITY OF MONROE	3,716	12,483	\$3,652	\$45,587,916	1.286897	0.013942	0.017942
CITY OF BOGALUSA	1,762	4,253	\$3,652	\$15,531,956	0.637919	0.004750	0.003030
ZACHARY COMMUNITY	1,346	4,789	\$3,652	\$17,489,428	0.941069	0.005349	0.005033
CITY OF BAKER	951	3,133	\$3,652	\$11,441,716	0.536448	0.003499	0.001877
STATE TOTAL	249,623	895,370	\$3,652	\$3,269,891,240	1.000000	1.000000	1.000000

**TABLE 3: FY 2006-2007 Budget Letter
LEVEL 1 BASE PER PUPIL AND LEVEL 2 LOCAL INCENTIVE**

	35%						
School System	2006-2007 Local Share of Level 1	Local Share Percent	2006-2007 STATE SHARE OF LEVEL 1	State Share Percent	Sales and Property Tax Revenues (Including Debt) Plus Other Revenue	Local Revenue Over Level 1	Local Revenue Under Level 1
	14	15	16	17	18	19	20
ACADIA	\$10,138,159	21.79%	\$36,384,669	78.21%	\$12,741,464	\$2,603,305	\$0
ALLEN	\$3,849,512	17.84%	\$17,726,504	82.16%	\$8,930,310	\$5,080,798	\$0
ASCENSION	\$28,505,274	33.61%	\$56,316,078	66.39%	\$56,156,244	\$27,650,970	\$0
ASSUMPTION	\$4,002,057	18.25%	\$17,924,551	81.75%	\$7,978,457	\$3,976,400	\$0
AVOYELLES	\$5,939,174	19.33%	\$24,785,102	80.67%	\$6,986,324	\$1,047,150	\$0
BEAUREGARD	\$7,680,438	25.43%	\$22,525,254	74.57%	\$14,573,203	\$6,892,765	\$0
BIENVILLE	\$5,425,757	44.71%	\$6,709,839	55.29%	\$11,744,440	\$6,318,683	\$0
BOSSIER	\$32,249,484	36.06%	\$57,191,648	63.94%	\$55,684,302	\$23,434,818	\$0
CADDO	\$68,526,169	32.86%	\$139,995,727	67.14%	\$140,770,270	\$72,244,101	\$0
CALCASIEU	\$63,861,296	43.03%	\$84,545,028	56.97%	\$111,757,310	\$47,735,573	\$0
CALDWELL	\$1,924,127	19.93%	\$7,731,761	80.07%	\$3,289,529	\$1,365,402	\$0
CAMERON	\$4,243,573	44.88%	\$5,211,455	55.12%	\$9,110,614	\$4,867,041	\$0
CATAHOULA	\$1,609,720	17.03%	\$7,845,308	82.97%	\$2,491,184	\$881,464	\$0
CLAIBORNE	\$3,369,376	22.52%	\$11,592,868	77.48%	\$6,154,501	\$2,785,125	\$0
CONCORDIA	\$4,379,261	21.29%	\$16,188,803	78.71%	\$7,376,786	\$2,997,525	\$0
DESOTO	\$8,102,756	32.48%	\$16,840,404	67.52%	\$19,780,834	\$11,678,078	\$0
EAST BATON ROUGE	\$126,239,507	53.98%	\$107,641,877	46.02%	\$224,697,572	\$98,458,065	\$0
EAST CARROLL	\$1,267,846	15.06%	\$7,150,014	84.94%	\$1,839,952	\$572,104	\$0
EAST FELICIANA	\$2,769,953	21.52%	\$10,099,695	78.48%	\$3,376,947	\$606,994	\$0
EVANGELINE	\$5,640,034	17.70%	\$26,227,318	82.30%	\$9,170,113	\$3,530,079	\$0
FRANKLIN	\$3,305,813	19.57%	\$13,584,687	80.43%	\$3,566,292	\$260,479	\$0
GRANT	\$2,006,906	10.42%	\$17,246,438	89.58%	\$2,961,554	\$954,648	\$0
IBERIA	\$18,160,276	25.77%	\$52,319,672	74.23%	\$30,469,784	\$12,309,508	\$0
IBERVILLE	\$13,620,390	60.59%	\$8,857,670	39.41%	\$23,234,952	\$9,614,562	\$0
JACKSON	\$4,683,401	40.49%	\$6,882,483	59.51%	\$11,472,115	\$6,788,714	\$0
JEFFERSON	\$132,574,219	58.32%	\$94,762,781	41.68%	\$191,306,649	\$58,732,430	\$0
JEFFERSON DAVIS	\$6,692,791	22.37%	\$23,220,741	77.63%	\$13,988,493	\$7,295,702	\$0
LAFAYETTE	\$65,772,719	47.89%	\$71,579,001	52.11%	\$108,311,210	\$42,538,491	\$0
LAFOURCHE	\$22,396,845	31.91%	\$47,794,595	68.09%	\$39,468,975	\$17,072,130	\$0
LASALLE	\$2,582,124	19.72%	\$10,510,296	80.28%	\$4,936,352	\$2,354,228	\$0
LINCOLN	\$10,722,349	32.47%	\$22,302,687	67.53%	\$20,775,273	\$10,052,924	\$0
LIVINGSTON	\$15,562,233	14.70%	\$90,280,031	85.30%	\$31,007,985	\$15,445,752	\$0
MADISON	\$2,061,702	17.64%	\$9,624,698	82.36%	\$2,202,236	\$140,534	\$0
MOREHOUSE	\$6,641,541	25.61%	\$19,291,311	74.39%	\$11,169,719	\$4,528,178	\$0
NATCHITOCHE	\$8,814,234	27.01%	\$23,820,038	72.99%	\$16,288,687	\$7,474,453	\$0
ORLEANS*	\$43,203,301	39.77%	\$65,429,091	60.23%	\$72,241,096	\$29,037,795	\$0
OUACHITA	\$19,971,696	22.67%	\$68,143,760	77.33%	\$45,473,183	\$25,501,487	\$0
PLAQUEMINES	\$16,589,857	86.74%	\$2,535,667	13.26%	\$20,826,956	\$4,237,099	\$0
POINTE COUPEE	\$8,956,811	53.37%	\$7,824,129	46.63%	\$10,299,272	\$1,342,461	\$0
RAPIDES	\$34,205,884	30.07%	\$79,546,612	69.93%	\$55,326,392	\$21,120,508	\$0
RED RIVER	\$1,357,813	16.61%	\$6,819,015	83.39%	\$3,500,259	\$2,142,446	\$0
RICHLAND	\$3,428,831	18.93%	\$14,685,089	81.07%	\$5,250,033	\$1,821,202	\$0
SABINE	\$4,634,716	21.27%	\$17,156,768	78.73%	\$7,379,298	\$2,744,582	\$0
ST. BERNARD	\$5,820,516	35.94%	\$10,372,452	64.06%	\$10,586,602	\$4,766,086	\$0
ST. CHARLES	\$30,166,060	65.92%	\$15,593,500	34.08%	\$74,789,072	\$44,623,012	\$0
ST. HELENA	\$1,401,542	16.87%	\$6,906,758	83.13%	\$1,643,871	\$242,329	\$0
ST. JAMES	\$9,996,761	48.40%	\$10,658,951	51.60%	\$21,265,621	\$11,268,860	\$0
ST. JOHN THE BAPTIST	\$11,937,825	33.75%	\$23,431,795	66.25%	\$23,346,339	\$11,408,514	\$0
ST. LANDRY	\$18,214,604	23.86%	\$58,112,196	76.14%	\$27,383,347	\$9,168,743	\$0
ST. MARTIN	\$8,358,257	20.38%	\$32,650,051	79.62%	\$13,755,085	\$5,396,828	\$0
ST. MARY	\$15,626,792	31.45%	\$34,062,320	68.55%	\$24,559,519	\$8,932,727	\$0
ST. TAMMANY	\$58,771,886	33.31%	\$117,641,626	66.69%	\$128,869,710	\$70,097,824	\$0
TANGIPAHOA	\$21,122,281	22.71%	\$71,879,551	77.29%	\$29,318,107	\$8,195,826	\$0
TENSAS	\$1,461,409	29.89%	\$3,428,619	70.11%	\$1,959,354	\$497,945	\$0
TERREBONNE	\$31,383,229	32.25%	\$65,924,311	67.75%	\$41,791,639	\$10,408,410	\$0
UNION	\$4,346,335	27.02%	\$11,740,725	72.98%	\$4,240,886	\$0	(\$105,449)
VERMILION	\$12,910,080	30.30%	\$29,694,152	69.70%	\$16,387,307	\$3,477,227	\$0
VERNON	\$7,745,924	17.02%	\$37,757,996	82.98%	\$14,431,463	\$6,685,539	\$0
WASHINGTON	\$3,367,293	12.83%	\$22,875,979	87.17%	\$6,650,712	\$3,283,419	\$0
WEBSTER	\$9,296,750	26.35%	\$25,985,222	73.65%	\$19,030,478	\$9,733,728	\$0
WEST BATON ROUGE	\$9,072,493	50.07%	\$9,048,731	49.93%	\$12,923,369	\$3,850,876	\$0
WEST CARROLL	\$2,017,423	17.00%	\$9,851,577	83.00%	\$2,977,154	\$959,731	\$0
WEST FELICIANA	\$8,521,561	68.51%	\$3,917,151	31.49%	\$11,046,882	\$2,525,321	\$0
WINN	\$3,341,657	23.46%	\$10,904,795	76.54%	\$6,040,063	\$2,698,406	\$0
CITY OF MONROE	\$20,533,421	45.04%	\$25,054,495	54.96%	\$36,381,954	\$15,848,533	\$0
CITY OF BOGALUSA	\$3,467,846	22.33%	\$12,064,110	77.67%	\$5,171,758	\$1,703,912	\$0
ZACHARY COMMUNITY	\$5,760,569	32.94%	\$11,728,859	67.06%	\$13,816,077	\$8,055,508	\$0
CITY OF BAKER	\$2,148,258	18.78%	\$9,293,458	81.22%	\$3,761,127	\$1,612,869	\$0
STATE TOTAL	\$1,144,460,697	35.00%	\$2,125,430,543	65.00%	\$1,998,194,617	\$853,678,928	(\$105,449)

**TABLE 3: FY 2006-2007 Budget Letter
LEVEL 1 BASE PER PUPIL AND LEVEL 2 LOCAL INCENTIVE**

School System	33%	ELIGIBLE LOCAL REVENUE LEVEL 2	40%	Percent State	40%	State and Local Participation in Level 2
	Local Revenue Limit on Level 2 State Support		2006-2007 STATE SHARE OF LEVEL 2		Level 2 State Liability	
	21	22	23	24	25	26
ACADIA	\$15,352,533	\$2,603,305	\$1,630,779	62.64%	\$7,986,455	\$4,234,084
ALLEN	\$7,120,085	\$5,080,798	\$3,526,801	69.41%	\$1,415,558	\$8,607,599
ASCENSION	\$27,991,046	\$27,650,970	\$11,721,049	42.39%	\$144,156	\$39,372,019
ASSUMPTION	\$7,235,781	\$3,976,400	\$2,732,214	68.71%	\$2,239,545	\$6,708,614
AVOUELLES	\$10,139,011	\$1,047,150	\$700,145	66.86%	\$6,078,993	\$1,747,295
BEAUREGARD	\$9,967,878	\$6,892,765	\$3,888,253	56.41%	\$1,734,691	\$10,781,018
BIENVILLE	\$4,004,747	\$4,004,747	\$935,316	23.36%	\$0	\$4,940,063
BOSSIER	\$29,515,574	\$23,434,818	\$8,949,426	38.19%	\$2,322,155	\$32,384,244
CADDO	\$68,812,226	\$68,812,226	\$30,045,988	43.66%	\$0	\$98,858,214
CALCASIEU	\$48,974,087	\$47,735,573	\$12,521,958	26.23%	\$324,886	\$60,257,531
CALDWELL	\$3,186,443	\$1,365,402	\$898,973	65.84%	\$1,198,962	\$2,264,375
CAMERON	\$3,120,159	\$3,120,159	\$719,507	23.06%	\$0	\$3,839,666
CATAHOULA	\$3,120,159	\$881,464	\$624,202	70.81%	\$1,585,313	\$1,505,666
CLAIBORNE	\$4,937,541	\$2,785,125	\$1,709,946	61.40%	\$1,321,490	\$4,495,071
CONCORDIA	\$6,787,461	\$2,997,525	\$1,903,434	63.50%	\$2,406,616	\$4,900,959
DESOTO	\$8,231,243	\$8,231,243	\$3,647,395	44.31%	\$0	\$11,878,638
EAST BATON ROUGE	\$77,180,857	\$77,180,857	\$5,765,367	7.47%	\$0	\$82,946,224
EAST CARROLL	\$2,777,894	\$572,106	\$424,391	74.18%	\$1,636,265	\$996,497
EAST FELICIANA	\$4,246,984	\$606,994	\$383,032	63.10%	\$2,296,950	\$990,026
EVANGELINE	\$10,516,226	\$3,530,079	\$2,459,046	69.66%	\$4,866,535	\$5,989,125
FRANKLIN	\$5,573,865	\$260,479	\$173,083	66.45%	\$3,530,637	\$433,562
GRANT	\$6,353,604	\$954,648	\$784,060	82.13%	\$4,434,206	\$1,738,708
IBERIA	\$23,258,383	\$12,309,508	\$6,872,242	55.83%	\$6,112,617	\$19,181,750
IBERVILLE	\$7,417,760	\$7,417,760	\$0	0.00%	\$0	\$7,417,760
JACKSON	\$3,816,742	\$3,816,742	\$1,167,277	30.58%	\$0	\$4,984,019
JEFFERSON	\$75,021,210	\$58,732,430	\$17,283	0.03%	\$4,794	\$58,749,713
JEFFERSON DAVIS	\$9,871,466	\$7,295,702	\$4,497,428	61.64%	\$1,587,827	\$11,793,130
LAFAYETTE	\$45,326,068	\$42,538,491	\$7,618,267	17.91%	\$499,231	\$50,156,758
LAFOURCHE	\$23,163,175	\$17,072,130	\$7,733,709	45.30%	\$2,759,255	\$24,805,839
LASALLE	\$4,320,499	\$2,354,228	\$1,558,273	66.19%	\$1,301,482	\$3,912,501
LINCOLN	\$10,898,262	\$10,052,924	\$4,457,641	44.34%	\$374,838	\$14,510,565
LIVINGSTON	\$34,927,947	\$15,445,752	\$11,552,566	74.79%	\$14,571,602	\$26,998,318
MADISON	\$3,856,512	\$140,534	\$98,032	69.76%	\$2,592,143	\$238,566
MOREHOUSE	\$8,557,841	\$4,528,178	\$2,540,139	56.10%	\$2,260,490	\$7,068,317
NATCHITOCHE	\$10,769,310	\$7,474,453	\$4,013,679	53.70%	\$1,769,294	\$11,488,132
ORLEANS*	\$35,848,689	\$29,037,795	\$9,240,563	31.82%	\$2,167,399	\$38,278,358
OUACHITA	\$29,078,100	\$25,501,487	\$15,592,903	61.15%	\$2,186,923	\$41,094,390
PLAQUEMINES	\$6,311,423	\$4,237,099	\$0	0.00%	\$0	\$4,237,099
POINTE COUPEE	\$5,537,710	\$1,342,461	\$114,113	8.50%	\$356,607	\$1,456,574
RAPIDES	\$37,538,324	\$21,120,508	\$10,233,024	48.45%	\$7,954,540	\$31,353,532
RED RIVER	\$2,698,353	\$2,142,446	\$1,532,558	71.53%	\$397,658	\$3,675,004
RICHLAND	\$5,977,594	\$1,821,202	\$1,230,220	67.55%	\$2,807,638	\$3,051,422
SABINE	\$7,191,190	\$2,744,582	\$1,743,900	63.54%	\$2,825,364	\$4,488,482
ST. BERNARD	\$5,343,679	\$4,766,086	\$1,829,247	38.38%	\$221,683	\$6,595,333
ST. CHARLES	\$15,100,655	\$15,100,655	\$0	0.00%	\$0	\$15,100,655
ST. HELENA	\$2,741,739	\$242,329	\$172,251	71.08%	\$1,776,617	\$414,580
ST. JAMES	\$6,816,385	\$6,816,385	\$1,161,073	17.03%	\$0	\$7,977,458
ST. JOHN THE BAPTIST	\$11,671,975	\$11,408,514	\$4,807,554	42.14%	\$111,022	\$16,216,068
ST. LANDRY	\$25,187,844	\$9,168,743	\$5,417,842	59.09%	\$9,465,742	\$14,586,585
ST. MARTIN	\$13,532,742	\$5,396,828	\$3,511,158	65.06%	\$5,293,198	\$8,907,986
ST. MARY	\$16,397,407	\$8,932,727	\$4,116,844	46.09%	\$3,440,263	\$13,049,571
ST. TAMMANY	\$58,216,459	\$58,216,459	\$24,968,363	42.89%	\$0	\$83,184,822
TANGIPAHOA	\$30,690,605	\$8,195,826	\$5,004,836	61.07%	\$13,736,589	\$13,200,662
TENSAS	\$1,613,709	\$497,945	\$242,836	48.77%	\$544,133	\$740,781
TERREBONNE	\$32,111,488	\$10,408,410	\$4,653,762	44.71%	\$9,703,784	\$15,062,172
UNION	\$5,308,730	\$0	\$0	0.00%	\$2,849,944	\$0
VERMILION	\$14,059,397	\$3,477,227	\$1,670,916	48.05%	\$5,085,062	\$5,148,143
VERNON	\$15,016,294	\$6,685,539	\$4,734,598	70.82%	\$5,899,716	\$11,420,137
WASHINGTON	\$8,660,280	\$3,283,419	\$2,561,193	78.00%	\$4,194,159	\$5,844,612
WEBSTER	\$11,643,051	\$9,733,728	\$5,336,888	54.83%	\$1,046,859	\$15,070,616
WEST BATON ROUGE	\$5,980,004	\$3,850,876	\$545,794	14.17%	\$301,767	\$4,396,670
WEST CARROLL	\$3,916,770	\$959,731	\$680,080	70.86%	\$2,095,405	\$1,639,811
WEST FELICIANA	\$4,104,775	\$2,525,321	\$0	0.00%	\$0	\$2,525,321
WINN	\$4,701,329	\$2,698,406	\$1,613,366	59.79%	\$1,197,540	\$4,311,772
CITY OF MONROE	\$15,044,012	\$15,044,012	\$3,427,959	22.79%	\$0	\$18,471,971
CITY OF BOGALUSA	\$5,125,545	\$1,703,912	\$1,051,737	61.72%	\$2,111,997	\$2,755,649
ZACHARY COMMUNITY	\$5,771,511	\$5,771,511	\$2,512,679	43.54%	\$0	\$8,284,190
CITY OF BAKER	\$3,775,766	\$1,612,869	\$1,093,737	67.81%	\$1,466,728	\$2,706,606
STATE TOTAL	\$1,079,064,113	\$767,348,703	\$269,072,895	35.07%	\$168,595,323	\$1,036,421,598

**TABLE 3: FY 2006-2007 Budget Letter
LEVEL 1 BASE PER PUPIL AND LEVEL 2 LOCAL INCENTIVE**

School System	2006-2007 Levels 1 and 2 STATE SHARE OF COST	Per Pupil	2006-2007 LEVEL 3 STATE SHARE OF COST	Per Pupil	2006-2007 STATE SHARE OF COST LEVELS 1, 2, & 3	2006-2007 Per Pupil State Share Levels 1, 2, & 3	Rank
	27	28	29	30	31	32	33
ACADIA	\$38,015,448	\$4,172	\$4,104,951	\$450	\$42,120,399	\$4,622	36
ALLEN	\$21,253,305	\$5,111	\$1,836,246	\$442	\$23,089,551	\$5,553	6
ASCENSION	\$68,037,127	\$3,899	\$4,804,164	\$275	\$72,841,291	\$4,174	50
ASSUMPTION	\$20,656,765	\$5,063	\$1,354,320	\$332	\$22,011,085	\$5,395	7
AVOUELLES	\$25,485,247	\$4,192	\$2,271,872	\$374	\$27,757,119	\$4,565	40
BEAUREGARD	\$26,413,507	\$4,358	\$1,899,790	\$313	\$28,313,297	\$4,671	33
BIENVILLE	\$7,645,155	\$3,383	\$778,633	\$345	\$8,423,788	\$3,727	57
BOSSIER	\$66,141,074	\$3,495	\$7,953,526	\$420	\$74,094,600	\$3,915	56
CADDO	\$170,041,715	\$4,035	\$16,849,504	\$400	\$186,891,219	\$4,435	43
CALCASIEU	\$97,066,986	\$3,183	\$10,791,340	\$354	\$107,858,326	\$3,537	60
CALDWELL	\$8,630,734	\$4,989	\$631,153	\$365	\$9,261,887	\$5,354	10
CAMERON	\$5,930,962	\$3,610	\$908,885	\$553	\$6,839,847	\$4,163	51
CATAHOULA	\$8,469,510	\$4,826	\$682,092	\$389	\$9,151,602	\$5,215	14
CLAIBORNE	\$13,302,814	\$5,184	\$1,138,378	\$444	\$14,441,192	\$5,628	3
CONCORDIA	\$18,092,237	\$4,604	\$1,483,469	\$377	\$19,575,706	\$4,981	23
DESOTO	\$20,487,799	\$4,323	\$1,569,907	\$331	\$22,057,706	\$4,655	34
EAST BATON ROUGE	\$113,407,244	\$2,441	\$47,258,578	\$1,017	\$160,665,822	\$3,458	61
EAST CARROLL	\$7,574,405	\$5,156	\$650,681	\$443	\$8,225,086	\$5,599	4
EAST FELICIANA	\$10,482,727	\$4,684	\$1,074,831	\$480	\$11,557,558	\$5,164	17
EVANGELINE	\$28,686,364	\$4,900	\$1,941,745	\$332	\$30,628,109	\$5,232	13
FRANKLIN	\$13,757,770	\$4,355	\$1,155,983	\$366	\$14,913,753	\$4,721	31
GRANT	\$18,030,498	\$5,086	\$1,023,260	\$289	\$19,053,758	\$5,375	8
IBERIA	\$59,191,914	\$4,340	\$4,829,945	\$354	\$64,021,859	\$4,694	32
IBERVILLE	\$8,857,670	\$2,143	\$4,399,672	\$1,065	\$13,257,342	\$3,208	64
JACKSON	\$8,049,760	\$3,682	\$658,809	\$301	\$8,708,569	\$3,984	55
JEFFERSON	\$94,780,064	\$2,120	\$43,419,256	\$971	\$138,199,320	\$3,091	66
JEFFERSON DAVIS	\$27,718,169	\$4,901	\$2,095,234	\$370	\$29,813,403	\$5,271	11
LAFAYETTE	\$79,197,268	\$2,702	\$13,070,364	\$446	\$92,267,632	\$3,148	65
LAFOURCHE	\$55,528,304	\$3,879	\$6,293,191	\$440	\$61,821,495	\$4,319	46
LASALLE	\$12,068,569	\$4,795	\$920,684	\$366	\$12,989,253	\$5,161	18
LINCOLN	\$26,760,328	\$4,049	\$1,854,506	\$281	\$28,614,834	\$4,330	45
LIVINGSTON	\$101,832,597	\$4,583	\$6,034,792	\$272	\$107,867,389	\$4,855	27
MADISON	\$9,722,730	\$4,493	\$994,162	\$459	\$10,716,892	\$4,952	24
MOREHOUSE	\$21,831,450	\$4,485	\$1,900,705	\$390	\$23,732,155	\$4,875	26
NATCHITOCHE	\$27,833,717	\$4,253	\$2,181,790	\$333	\$30,015,507	\$4,587	38
ORLEANS*	\$74,669,654	\$3,412	\$6,001,741	\$274	\$80,671,395	\$3,686	59
OUACHITA	\$83,736,663	\$4,649	\$5,386,134	\$299	\$89,122,797	\$4,948	25
PLAQUEMINES	\$2,535,667	\$705	\$6,681,082	\$1,856	\$9,216,749	\$2,561	68
POINTE COUPEE	\$7,938,242	\$2,738	\$1,610,825	\$556	\$9,549,067	\$3,294	63
RAPIDES	\$89,779,636	\$3,968	\$10,372,360	\$458	\$100,151,996	\$4,426	44
RED RIVER	\$8,351,573	\$5,752	\$788,230	\$543	\$9,139,803	\$6,295	1
RICHLAND	\$15,915,309	\$4,784	\$996,747	\$300	\$16,912,056	\$5,083	20
SABINE	\$18,900,668	\$4,692	\$1,238,264	\$307	\$20,138,932	\$5,000	22
ST. BERNARD	\$12,201,699	\$4,067	\$582,373	\$194	\$12,784,072	\$4,261	48
ST. CHARLES	\$15,593,500	\$1,646	\$12,673,878	\$1,338	\$28,267,378	\$2,985	67
ST. HELENA	\$7,079,009	\$4,923	\$634,428	\$441	\$7,713,437	\$5,364	9
ST. JAMES	\$11,820,024	\$3,102	\$3,773,373	\$990	\$15,593,397	\$4,092	54
ST. JOHN THE BAPTIST	\$28,239,349	\$4,308	\$3,250,295	\$496	\$31,489,644	\$4,804	28
ST. LANDRY	\$63,530,038	\$4,269	\$4,768,007	\$320	\$68,298,045	\$4,590	37
ST. MARTIN	\$36,161,209	\$4,446	\$2,905,606	\$357	\$39,066,815	\$4,803	29
ST. MARY	\$38,179,164	\$3,959	\$3,188,304	\$331	\$41,367,468	\$4,290	47
ST. TAMMANY	\$142,609,989	\$4,165	\$10,528,509	\$307	\$153,138,498	\$4,473	42
TANGIPAHOA	\$76,884,387	\$4,148	\$7,213,450	\$389	\$84,097,837	\$4,537	41
TENSAS	\$3,671,455	\$4,642	\$416,976	\$527	\$4,088,431	\$5,169	16
TERREBONNE	\$70,578,073	\$3,750	\$8,297,495	\$441	\$78,875,568	\$4,191	49
UNION	\$11,740,725	\$3,862	\$822,466	\$271	\$12,563,191	\$4,133	52
VERMILION	\$31,365,068	\$3,673	\$3,829,824	\$448	\$35,194,892	\$4,121	53
VERNON	\$42,492,594	\$4,603	\$4,379,518	\$474	\$46,872,112	\$5,077	21
WASHINGTON	\$25,437,172	\$5,401	\$2,061,813	\$438	\$27,498,985	\$5,838	2
WEBSTER	\$31,322,110	\$4,433	\$2,117,543	\$300	\$33,439,653	\$4,733	30
WEST BATON ROUGE	\$9,594,525	\$2,858	\$1,581,317	\$471	\$11,175,842	\$3,329	62
WEST CARROLL	\$10,531,657	\$4,838	\$663,866	\$305	\$11,195,523	\$5,143	19
WEST FELICIANA	\$3,917,151	\$1,717	\$6,653,308	\$2,917	\$10,570,459	\$4,634	35
WINN	\$12,518,161	\$4,826	\$912,776	\$352	\$13,430,937	\$5,178	15
CITY OF MONROE	\$28,482,454	\$3,249	\$4,087,886	\$466	\$32,570,340	\$3,715	58
CITY OF BOGALUSA	\$13,115,847	\$5,265	\$769,567	\$309	\$13,885,414	\$5,574	5
ZACHARY COMMUNITY	\$14,241,538	\$4,136	\$1,532,453	\$445	\$15,773,991	\$4,581	39
CITY OF BAKER	\$10,387,195	\$4,760	\$1,112,775	\$510	\$11,499,970	\$5,270	12
STATE TOTAL	\$2,394,503,438	\$3,708	\$322,649,607	\$500	\$2,717,153,045	\$4,208	

**TABLE 3: FY 2006-2007 Budget Letter
LEVEL 1 BASE PER PUPIL AND LEVEL 2 LOCAL INCENTIVE**

School System	TOTAL STATE SUBSEQUENT YEAR CHANGE	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	2006-2007 TOTAL STATE AND LOCAL COST of Levels 1, 2 and 3	2006-2007 STATE & LOCAL COST PER MAY 1 MEMBERSHIP	Rank
	34	35	36	37	38	39	40	41	42	43
ACADIA	\$2,616,157	76.78%	13	\$12,741,464	\$1,398	60	23.22%	\$54,861,863	\$6,020	64
ALLEN	\$1,941,508	72.11%	27	\$8,930,310	\$2,148	41	27.89%	\$32,019,861	\$7,701	19
ASCENSION	\$9,054,571	56.47%	51	\$56,156,244	\$3,218	23	43.53%	\$128,997,535	\$7,392	27
ASSUMPTION	\$1,277,151	73.40%	21	\$7,978,457	\$1,956	44	26.60%	\$29,989,542	\$7,350	29
AVOYELLES	(\$245,058)	79.89%	7	\$6,986,324	\$1,149	64	20.11%	\$34,743,443	\$5,714	67
BEAUREGARD	\$1,840,639	66.02%	37	\$14,573,203	\$2,404	35	33.98%	\$42,886,500	\$7,076	38
BIENVILLE	(\$927,867)	47.18%	61	\$9,430,504	\$4,173	9	52.82%	\$17,854,292	\$7,900	11
BOSSIER	\$5,685,310	57.09%	49	\$55,684,302	\$2,942	25	42.91%	\$129,778,902	\$6,857	44
CADDO	\$8,217,617	57.64%	46	\$137,338,395	\$3,259	22	42.36%	\$324,229,614	\$7,695	20
CALCASIEU	(\$2,785,214)	49.15%	55	\$111,596,869	\$3,660	14	50.85%	\$219,455,195	\$7,197	32
CALDWELL	\$296,798	73.79%	20	\$3,289,529	\$1,901	46	26.21%	\$12,551,416	\$7,255	30
CAMERON	\$84,658	48.16%	57	\$7,363,732	\$4,482	5	51.84%	\$14,203,579	\$8,645	3
CATAHOULA	\$723,573	78.60%	9	\$2,491,184	\$1,419	58	21.40%	\$11,642,786	\$6,634	54
CLAIBORNE	\$584,537	70.12%	29	\$6,154,501	\$2,398	36	29.88%	\$20,595,693	\$8,026	9
CONCORDIA	\$2,215,504	72.63%	24	\$7,376,786	\$1,877	47	27.37%	\$26,952,492	\$6,858	43
DESOTO	\$1,558,369	57.45%	47	\$16,333,999	\$3,447	18	42.55%	\$38,391,705	\$8,101	8
EAST BATON ROUGE	\$17,198,144	44.13%	64	\$203,420,364	\$4,378	7	55.87%	\$364,086,186	\$7,837	14
EAST CARROLL	\$187,934	81.72%	4	\$1,839,952	\$1,253	63	18.28%	\$10,065,038	\$6,852	45
EAST FELICIANA	\$589,383	77.39%	11	\$3,376,947	\$1,509	56	22.61%	\$14,934,505	\$6,673	51
EVANGELINE	\$2,107,973	76.96%	12	\$9,170,113	\$1,566	54	23.04%	\$39,798,222	\$6,798	50
FRANKLIN	(\$646,788)	80.70%	5	\$3,566,292	\$1,129	66	19.30%	\$18,480,045	\$5,850	66
GRANT	\$901,200	86.55%	1	\$2,961,554	\$835	68	13.45%	\$22,015,312	\$6,210	61
IBERIA	\$3,991,544	67.75%	34	\$30,469,784	\$2,234	39	32.25%	\$94,491,643	\$6,929	41
IBERVILLE	\$953,068	38.66%	66	\$21,038,150	\$5,090	2	61.34%	\$34,295,492	\$8,298	7
JACKSON	(\$1,066,943)	50.61%	54	\$8,500,143	\$3,888	11	49.39%	\$17,208,712	\$7,872	13
JEFFERSON	(\$2,257,566)	41.94%	65	\$191,306,649	\$4,278	8	58.06%	\$329,505,969	\$7,369	28
JEFFERSON DAVIS	\$1,427,719	68.06%	32	\$13,988,493	\$2,473	32	31.94%	\$43,801,896	\$7,744	18
LAFAYETTE	\$239,215	46.00%	63	\$108,311,210	\$3,695	13	54.00%	\$200,578,842	\$6,843	47
LAFOURCHE	\$2,116,273	61.03%	43	\$39,468,975	\$2,757	26	38.97%	\$101,290,470	\$7,076	36
LASALLE	\$1,022,839	72.46%	25	\$4,936,352	\$1,961	43	27.54%	\$17,925,605	\$7,122	35
LINCOLN	\$3,781,231	57.94%	44	\$20,775,273	\$3,143	24	42.06%	\$49,390,107	\$7,473	24
LIVINGSTON	\$7,960,703	77.67%	10	\$31,007,985	\$1,396	61	22.33%	\$138,875,374	\$6,250	60
MADISON	\$659,485	82.95%	2	\$2,202,236	\$1,018	67	17.05%	\$12,919,128	\$5,970	65
MOREHOUSE	\$767,888	68.00%	33	\$11,169,719	\$2,295	38	32.00%	\$34,901,874	\$7,170	34
NATCHITOCHE	\$2,391,616	64.82%	39	\$16,288,687	\$2,489	30	35.18%	\$46,304,194	\$7,076	37
ORLEANS*	(\$20,580,734)	52.76%	53	\$72,241,096	\$3,301	21	47.24%	\$152,912,491	\$6,987	40
OUACHITA	\$5,722,485	66.22%	36	\$45,473,183	\$2,524	29	33.78%	\$134,595,980	\$7,472	25
PLAQUEMINES	(\$3,438,893)	30.68%	68	\$20,826,956	\$5,787	1	69.32%	\$30,043,705	\$8,348	6
POINTE COUPEE	(\$487,887)	48.11%	59	\$10,299,272	\$3,553	16	51.89%	\$19,848,339	\$6,847	46
RAPIDES	\$8,042,255	64.42%	40	\$55,326,392	\$2,445	33	35.58%	\$155,478,388	\$6,871	42
RED RIVER	\$312,998	72.31%	26	\$3,500,259	\$2,411	34	27.69%	\$12,640,062	\$8,705	2
RICHLAND	\$275,997	76.31%	15	\$5,250,033	\$1,578	53	23.69%	\$22,162,089	\$6,661	52
SABINE	\$776,090	73.18%	22	\$7,379,298	\$1,832	49	26.82%	\$27,518,230	\$6,832	49
ST. BERNARD	(\$6,777,729)	54.70%	52	\$10,586,602	\$3,529	17	45.30%	\$23,370,674	\$7,790	15
ST. CHARLES	\$2,065,793	38.44%	67	\$45,266,715	\$4,780	4	61.56%	\$73,534,093	\$7,764	17
ST. HELENA	\$952,589	82.43%	3	\$1,643,871	\$1,143	65	17.57%	\$9,357,308	\$6,507	56
ST. JAMES	\$1,725,140	48.12%	58	\$16,813,146	\$4,412	6	51.88%	\$32,406,543	\$8,503	4
ST. JOHN THE BAPTIST	\$1,288,127	57.43%	48	\$23,346,339	\$3,562	15	42.57%	\$54,835,983	\$8,366	5
ST. LANDRY	\$2,861,520	71.38%	28	\$27,383,347	\$1,840	48	28.62%	\$95,681,392	\$6,430	58
ST. MARTIN	\$1,745,149	73.96%	19	\$13,755,085	\$1,691	51	26.04%	\$52,821,900	\$6,495	57
ST. MARY	\$1,692,393	62.75%	42	\$24,559,519	\$2,547	28	37.25%	\$65,926,987	\$6,837	48
ST. TAMMANY	(\$454,095)	56.69%	50	\$116,988,345	\$3,417	19	43.31%	\$270,126,843	\$7,889	12
TANGIPAHOA	\$6,405,560	74.15%	18	\$29,318,107	\$1,582	52	25.85%	\$113,415,944	\$6,119	62
TENSAS	(\$113,210)	67.60%	35	\$1,959,354	\$2,477	31	32.40%	\$6,047,785	\$7,646	22
TERREBONNE	\$4,005,211	65.37%	38	\$41,791,639	\$2,220	40	34.63%	\$120,667,207	\$6,411	59
UNION	(\$732,934)	74.30%	17	\$4,346,335	\$1,430	57	25.70%	\$16,909,526	\$5,562	68
VERMILION	\$2,159,565	68.23%	31	\$16,387,307	\$1,919	45	31.77%	\$51,582,199	\$6,040	63
VERNON	\$919,546	76.46%	14	\$14,431,463	\$1,563	55	23.54%	\$61,303,575	\$6,640	53
WASHINGTON	\$2,802,886	80.52%	6	\$6,650,712	\$1,412	59	19.48%	\$34,149,697	\$7,250	31
WEBSTER	\$2,145,142	63.73%	41	\$19,030,478	\$2,694	27	36.27%	\$52,470,131	\$7,427	26
WEST BATON ROUGE	\$424,165	46.37%	62	\$12,923,369	\$3,850	12	53.63%	\$24,099,211	\$7,179	33
WEST CARROLL	\$561,909	78.99%	8	\$2,977,154	\$1,368	62	21.01%	\$14,172,677	\$6,510	55
WEST FELICIANA	\$584,597	48.90%	56	\$11,046,882	\$4,843	3	51.10%	\$21,617,341	\$9,477	1
WINN	\$500,111	68.98%	30	\$6,040,063	\$2,328	37	31.02%	\$19,471,000	\$7,506	23
CITY OF MONROE	\$1,249,355	47.79%	60	\$35,577,433	\$4,058	10	52.21%	\$68,147,773	\$7,773	16
CITY OF BOGALUSA	\$245,309	72.86%	23	\$5,171,758	\$2,076	42	27.14%	\$19,057,172	\$7,650	21
ZACHARY COMMUNITY	\$2,242,330	57.77%	45	\$11,532,080	\$3,349	20	42.23%	\$27,306,071	\$7,931	10
CITY OF BAKER	\$383,738	75.35%	16	\$3,761,127	\$1,724	50	24.65%	\$15,261,097	\$6,994	39
STATE TOTAL	\$93,967,650	58.70%		\$1,911,809,400	\$2,961		41.30%	\$4,628,962,445	\$7,168	

Table 3A: FY2006-2007 Budget Letter

Certificated Pay Raise Requirement

SCHOOL DISTRICTS	LEVEL 1 & 2 STATE INCREASES AND ADJUSTMENTS					
	2006-2007 Levels 1 & 2 STATE SHARE OF COST	2006-2007 Levels 1 and 2 STATE SHARE per May 1, 2006 Membership	Rank	2005-06 Final Budget Letter Level 1 & 2 State Share of Costs	Per Pupil	Change in MFP Distribution between 2005-06 and 2006-07
	1	2	3	4	5	6
Acadia	\$38,015,448	\$4,172	38	\$36,828,041	\$3,962	\$1,187,407
Allen	\$21,253,305	\$5,111	6	\$20,022,074	\$4,861	\$1,231,231
Ascension	\$68,037,127	\$3,899	47	\$57,740,371	\$3,598	\$10,296,756
Assumption	\$20,656,765	\$5,063	8	\$19,861,703	\$4,807	\$795,062
Avoyelles	\$25,485,247	\$4,192	37	\$26,171,975	\$4,134	(\$686,728)
Beauregard	\$26,413,507	\$4,358	30	\$25,532,552	\$4,174	\$880,955
Bienville	\$7,645,155	\$3,383	56	\$9,049,539	\$3,838	(\$1,404,384)
Bossier	\$66,141,074	\$3,495	54	\$63,239,546	\$3,365	\$2,901,528
Caddo	\$170,041,715	\$4,035	44	\$169,216,656	\$3,977	\$825,059
Calcasieu	\$97,066,986	\$3,183	58	\$106,229,459	\$3,359	(\$9,162,473)
Caldwell	\$8,630,734	\$4,989	9	\$8,664,293	\$4,873	(\$33,559)
Cameron	\$5,930,962	\$3,610	53	\$6,765,221	\$3,707	(\$834,259)
Catahoula	\$8,469,510	\$4,826	14	\$8,011,503	\$4,650	\$458,007
Claiborne	\$13,302,814	\$5,184	4	\$13,259,510	\$4,964	\$43,304
Concordia	\$18,092,237	\$4,604	23	\$15,989,304	\$4,289	\$2,102,933
DeSoto	\$20,487,799	\$4,323	33	\$19,922,667	\$4,174	\$565,132
East Baton Rouge	\$113,407,244	\$2,441	63	\$98,719,958	\$2,188	\$14,687,286
East Carroll	\$7,574,405	\$5,156	5	\$7,712,819	\$4,982	(\$138,414)
East Feliciana	\$10,482,727	\$4,684	20	\$10,221,539	\$4,555	\$261,188
Evangeline	\$28,686,364	\$4,900	12	\$27,570,351	\$4,662	\$1,116,013
Franklin	\$13,757,770	\$4,355	31	\$14,884,686	\$4,357	(\$1,126,916)
Grant	\$18,030,498	\$5,086	7	\$17,681,225	\$4,890	\$349,273
Iberia	\$59,191,914	\$4,340	32	\$57,376,025	\$4,150	\$1,815,889
Iberville	\$8,857,670	\$2,143	64	\$8,334,728	\$1,996	\$522,942
Jackson	\$8,049,760	\$3,682	51	\$9,458,602	\$4,158	(\$1,408,842)
Jefferson	\$94,780,064	\$2,120	65	\$106,222,832	\$2,138	(\$11,442,768)
Jefferson Davis	\$27,718,169	\$4,901	11	\$27,153,236	\$4,748	\$564,933
Lafayette	\$79,197,268	\$2,702	62	\$82,538,209	\$2,838	(\$3,340,941)
Lafourche	\$55,528,304	\$3,879	48	\$55,890,455	\$3,810	(\$362,151)
LaSalle	\$12,068,569	\$4,795	16	\$11,485,576	\$4,580	\$582,993
Lincoln	\$26,760,328	\$4,049	43	\$23,756,148	\$3,629	\$3,004,180
Livingston	\$101,832,597	\$4,583	25	\$94,980,296	\$4,432	\$6,852,301
Madison	\$9,722,730	\$4,493	26	\$9,415,874	\$4,319	\$306,856
Morehouse	\$21,831,450	\$4,485	27	\$21,935,966	\$4,361	(\$104,516)
Natchitoches	\$27,833,717	\$4,253	36	\$26,304,632	\$4,023	\$1,529,085
Orleans	\$74,669,654	\$3,412	55	\$201,678,404	\$3,225	(\$127,008,750)
Ouachita	\$83,736,663	\$4,649	21	\$81,113,754	\$4,490	\$2,622,909
Plaquemines	\$2,535,667	\$705	68	\$3,661,035	\$763	(\$1,125,368)
Pointe Coupee	\$7,938,242	\$2,738	61	\$8,576,934	\$2,888	(\$638,692)
Rapides	\$89,779,636	\$3,968	45	\$84,244,707	\$3,791	\$5,534,929
Red River	\$8,351,573	\$5,752	1	\$8,336,082	\$5,488	\$15,491
Richland	\$15,915,309	\$4,784	17	\$16,243,498	\$4,719	(\$328,189)
Sabine	\$18,900,668	\$4,692	19	\$18,846,837	\$4,687	\$53,831
St. Bernard	\$12,201,699	\$4,067	42	\$29,304,116	\$3,479	(\$17,102,417)
St. Charles	\$15,593,500	\$1,646	67	\$15,330,072	\$1,612	\$263,428
St. Helena	\$7,079,009	\$4,923	10	\$6,287,800	\$4,840	\$791,209
St. James	\$11,820,024	\$3,102	59	\$10,647,975	\$2,866	\$1,172,049
St. John the Baptist	\$28,239,349	\$4,308	34	\$26,991,290	\$4,250	\$1,248,059
St. Landry	\$63,530,038	\$4,269	35	\$62,576,753	\$4,157	\$953,285
St. Martin	\$36,161,209	\$4,446	28	\$35,664,866	\$4,355	\$496,343
St. Mary	\$38,179,164	\$3,959	46	\$37,832,236	\$3,825	\$346,928
St. Tammany	\$142,609,989	\$4,165	39	\$151,032,678	\$4,242	(\$8,422,689)
Tangipahoa	\$76,884,387	\$4,148	40	\$73,266,755	\$4,005	\$3,617,632
Tensas	\$3,671,455	\$4,642	22	\$3,773,705	\$4,493	(\$102,250)
Terrebonne	\$70,578,073	\$3,750	50	\$69,432,875	\$3,627	\$1,145,198
Union	\$11,740,725	\$3,862	49	\$12,917,527	\$3,890	(\$1,176,802)
Vermilion	\$31,365,068	\$3,673	52	\$31,107,547	\$3,580	\$257,521
Vernon	\$42,492,594	\$4,603	24	\$43,136,582	\$4,448	(\$643,988)
Washington	\$25,437,172	\$5,401	2	\$23,933,743	\$5,250	\$1,503,429
Webster	\$31,322,110	\$4,433	29	\$30,366,737	\$4,100	\$955,373
West Baton Rouge	\$9,594,525	\$2,858	60	\$9,395,456	\$2,799	\$199,069
West Carroll	\$10,531,657	\$4,838	13	\$10,371,632	\$4,438	\$160,025
West Feliciana	\$3,917,151	\$1,717	66	\$3,548,127	\$1,564	\$369,024
Winn	\$12,518,161	\$4,826	15	\$12,464,443	\$4,635	\$53,718
City of Monroe	\$28,482,454	\$3,249	57	\$28,618,570	\$3,164	(\$136,116)
City of Bogalusa	\$13,115,847	\$5,265	3	\$13,826,863	\$4,995	(\$711,016)
Zachary Community	\$14,241,538	\$4,136	41	\$11,695,082	\$3,655	\$2,546,456
City of Baker	\$10,387,195	\$4,760	18	\$9,992,546	\$4,767	\$394,649
STATE TOTALS	\$2,394,503,438	\$3,708		\$2,504,364,798	\$3,574	(\$109,861,360)

Table 3A: FY2006-2007 Budget Letter

Certificated Pay Raise Requirement

SCHOOL DISTRICTS	LEVEL 1 & 2 STATE INCREASES AND ADJUSTMENTS (continued)			
	Increases in MFP Funding for 2006-2007	Per Pupil	Decreases in MFP Funding for 2006-2007	
	7	8	9	10
Acadia	\$1,187,407	\$130	\$0	-
Allen	\$1,231,231	\$296	\$0	-
Ascension	\$10,296,756	\$590	\$0	-
Assumption	\$795,062	\$195	\$0	-
Avoyelles	\$0	\$0	(\$686,728)	1
Beauregard	\$880,955	\$145	\$0	-
Bienville	\$0	\$0	(\$1,404,384)	1
Bossier	\$2,901,528	\$153	\$0	-
Caddo	\$825,059	\$20	\$0	-
Calcasieu	\$0	\$0	(\$9,162,473)	1
Caldwell	\$0	\$0	(\$33,559)	1
Cameron	\$0	\$0	(\$834,259)	1
Catahoula	\$458,007	\$261	\$0	-
Claiborne	\$43,304	\$17	\$0	-
Concordia	\$2,102,933	\$535	\$0	-
DeSoto	\$565,132	\$119	\$0	-
East Baton Rouge	\$14,687,286	\$316	\$0	-
East Carroll	\$0	\$0	(\$138,414)	1
East Feliciana	\$261,188	\$117	\$0	-
Evangeline	\$1,116,013	\$191	\$0	-
Franklin	\$0	\$0	(\$1,126,916)	1
Grant	\$349,273	\$99	\$0	-
Iberia	\$1,815,889	\$133	\$0	-
Iberville	\$522,942	\$127	\$0	-
Jackson	\$0	\$0	(\$1,408,842)	1
Jefferson	\$0	\$0	(\$11,442,768)	1
Jefferson Davis	\$564,933	\$100	\$0	-
Lafayette	\$0	\$0	(\$3,340,941)	1
Lafourche	\$0	\$0	(\$362,151)	1
LaSalle	\$582,993	\$232	\$0	-
Lincoln	\$3,004,180	\$455	\$0	-
Livingston	\$6,852,301	\$308	\$0	-
Madison	\$306,856	\$142	\$0	-
Morehouse	\$0	\$0	(\$104,516)	1
Natchitoches	\$1,529,085	\$234	\$0	-
Orleans	\$0	\$0	(\$127,008,750)	1
Ouachita	\$2,622,909	\$146	\$0	-
Plaquemines	\$0	\$0	(\$1,125,368)	1
Pointe Coupee	\$0	\$0	(\$638,692)	1
Rapides	\$5,534,929	\$245	\$0	-
Red River	\$15,491	\$11	\$0	-
Richland	\$0	\$0	(\$328,189)	1
Sabine	\$53,831	\$13	\$0	-
St. Bernard	\$0	\$0	(\$17,102,417)	1
St. Charles	\$263,428	\$28	\$0	-
St. Helena	\$791,209	\$550	\$0	-
St. James	\$1,172,049	\$308	\$0	-
St. John the Baptist	\$1,248,059	\$190	\$0	-
St. Landry	\$953,285	\$64	\$0	-
St. Martin	\$496,343	\$61	\$0	-
St. Mary	\$346,928	\$36	\$0	-
St. Tammany	\$0	\$0	(\$8,422,689)	1
Tangipahoa	\$3,617,632	\$195	\$0	-
Tensas	\$0	\$0	(\$102,250)	1
Terrebonne	\$1,145,198	\$61	\$0	-
Union	\$0	\$0	(\$1,176,802)	1
Vermilion	\$257,521	\$30	\$0	-
Vernon	\$0	\$0	(\$643,988)	1
Washington	\$1,503,429	\$319	\$0	-
Webster	\$955,373	\$135	\$0	-
West Baton Rouge	\$199,069	\$59	\$0	-
West Carroll	\$160,025	\$74	\$0	-
West Feliciana	\$369,024	\$162	\$0	-
Winn	\$53,718	\$21	\$0	-
City of Monroe	\$0	\$0	(\$136,116)	1
City of Bogalusa	\$0	\$0	(\$711,016)	1
Zachary Community	\$2,546,456	\$740	\$0	-
City of Baker	\$394,649	\$181	\$0	-
STATE TOTALS	\$77,580,868	\$120	(\$187,442,228)	23

Table 3A: FY2006-2007 Budget Letter
Certificated Pay Raise Requirement

SCHOOL DISTRICTS	2006-07 Pay Raise Requirement							
	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>Including</u> Retirement	2005-2006 Budgeted Average Teacher Salary	Districts Below SREB Average Teacher Salary \$42,291		50% Distribution Amount for Certificated Pay Increase <u>Excluding</u> Retirement Contribution of 15.8%
	11	12	13	14	15	16	17	18
Acadia	\$0	\$1,187,407	1	\$593,704	\$36,370	\$593,704	1	512,698
Allen	(\$199,345)	\$1,031,886	1	\$515,943	\$35,974	\$515,943	1	445,547
Ascension	(\$5,477,744)	\$4,819,012	1	\$2,409,506	\$40,740	\$2,409,506	1	2,080,748
Assumption	\$0	\$795,062	1	\$397,531	\$35,664	\$397,531	1	343,291
Avoyelles	\$0	\$0	-	\$0	\$35,632	\$0	-	-
Beauregard	\$0	\$880,955	1	\$440,478	\$35,503	\$440,478	1	380,378
Bienville	\$0	\$0	-	\$0	\$37,714	\$0	-	-
Bossier	(\$471,787)	\$2,429,741	1	\$1,214,871	\$39,379	\$1,214,871	1	1,049,111
Caddo	\$0	\$825,059	1	\$412,530	\$41,483	\$412,530	1	356,244
Calcasieu	\$0	\$0	-	\$0	\$37,611	\$0	-	-
Caldwell	\$0	\$0	-	\$0	\$32,101	\$0	-	-
Cameron	\$0	\$0	-	\$0	\$39,708	\$0	-	-
Catahoula	(\$154,430)	\$303,577	1	\$151,789	\$27,827	\$151,789	1	131,079
Claiborne	\$0	\$43,304	1	\$21,652	\$32,126	\$21,652	1	18,698
Concordia	(\$929,931)	\$1,173,002	1	\$586,501	\$32,092	\$586,501	1	506,478
DeSoto	\$0	\$565,132	1	\$282,566	\$42,531	\$0	-	-
East Baton Rouge	(\$3,246,557)	\$11,440,729	1	\$5,720,365	\$40,032	\$5,720,365	1	4,939,866
East Carroll	\$0	\$0	-	\$0	\$30,414	\$0	-	-
East Feliciana	\$0	\$261,188	1	\$130,594	\$32,311	\$130,594	1	112,775
Evangeline	\$0	\$1,116,013	1	\$558,007	\$36,773	\$558,007	1	481,871
Franklin	\$0	\$0	-	\$0	\$29,797	\$0	-	-
Grant	\$0	\$349,273	1	\$174,637	\$33,626	\$174,637	1	150,809
Iberia	\$0	\$1,815,889	1	\$907,945	\$35,879	\$907,945	1	784,063
Iberville	\$0	\$522,942	1	\$261,471	\$38,896	\$261,471	1	225,795
Jackson	\$0	\$0	-	\$0	\$48,479	\$0	-	-
Jefferson	\$0	\$0	-	\$0	\$42,563	\$0	-	-
Jefferson Davis	\$0	\$564,933	1	\$282,467	\$41,552	\$282,467	1	243,927
Lafayette	(\$602,559)	\$0	-	\$0	\$40,320	\$0	-	-
Lafourche	\$0	\$0	-	\$0	\$34,655	\$0	-	-
LaSalle	(\$43,153)	\$539,840	1	\$269,920	\$32,319	\$269,920	1	233,092
Lincoln	(\$255,091)	\$2,749,089	1	\$1,374,545	\$38,239	\$1,374,545	1	1,186,999
Livingston	(\$3,615,932)	\$3,236,369	1	\$1,618,185	\$38,824	\$1,618,185	1	1,397,396
Madison	\$0	\$306,856	1	\$153,428	\$28,537	\$153,428	1	132,494
Morehouse	\$0	\$0	-	\$0	\$36,597	\$0	-	-
Natchitoches	(\$21,267)	\$1,507,818	1	\$753,909	\$34,634	\$753,909	1	651,044
Orleans	\$0	\$0	-	\$0	\$42,262	\$0	-	-
Ouachita	\$0	\$2,622,909	1	\$1,311,455	\$38,819	\$1,311,455	1	1,132,517
Plaquemines	\$0	\$0	-	\$0	\$36,517	\$0	-	-
Pointe Coupee	\$0	\$0	-	\$0	\$37,480	\$0	-	-
Rapides	(\$1,610,931)	\$3,923,998	1	\$1,961,999	\$35,143	\$1,961,999	1	1,694,300
Red River	\$0	\$15,491	1	\$7,746	\$33,164	\$7,746	1	6,689
Richland	\$0	\$0	-	\$0	\$32,330	\$0	-	-
Sabine	(\$32,846)	\$20,985	1	\$10,493	\$33,375	\$10,493	1	9,061
St. Bernard	\$0	\$0	-	\$0	\$34,644	\$0	-	-
St. Charles	\$0	\$263,428	1	\$131,714	\$40,728	\$131,714	1	113,743
St. Helena	(\$684,272)	\$106,937	1	\$53,469	\$30,604	\$53,469	1	46,174
St. James	(\$297,749)	\$874,300	1	\$437,150	\$43,700	\$0	-	-
St. John the Baptist	(\$878,844)	\$369,215	1	\$184,608	\$40,187	\$184,608	1	159,420
St. Landry	\$0	\$953,285	1	\$476,643	\$37,290	\$476,643	1	411,609
St. Martin	\$0	\$496,343	1	\$248,172	\$37,828	\$248,172	1	214,311
St. Mary	\$0	\$346,928	1	\$173,464	\$38,322	\$173,464	1	149,796
St. Tammany	\$0	\$0	-	\$0	\$43,962	\$0	-	-
Tangipahoa	(\$1,003,886)	\$2,613,746	1	\$1,306,873	\$39,769	\$1,306,873	1	1,128,560
Tensas	\$0	\$0	-	\$0	\$31,097	\$0	-	-
Terrebonne	\$0	\$1,145,198	1	\$572,599	\$35,994	\$572,599	1	494,472
Union	\$0	\$0	-	\$0	\$31,625	\$0	-	-
Vermilion	\$0	\$257,521	1	\$128,761	\$37,766	\$128,761	1	111,193
Vernon	\$0	\$0	-	\$0	\$35,380	\$0	-	-
Washington	(\$815,501)	\$687,928	1	\$343,964	\$36,695	\$343,964	1	297,033
Webster	\$0	\$955,373	1	\$477,687	\$41,226	\$477,687	1	412,510
West Baton Rouge	\$0	\$199,069	1	\$99,535	\$34,948	\$99,535	1	85,954
West Carroll	\$0	\$160,025	1	\$80,013	\$33,248	\$80,013	1	69,096
West Feliciana	(\$20,608)	\$348,416	1	\$174,208	\$43,839	\$0	-	-
Winn	\$0	\$53,718	1	\$26,859	\$31,834	\$26,859	1	23,194
City of Monroe	\$0	\$0	-	\$0	\$40,464	\$0	-	-
City of Bogalusa	\$0	\$0	-	\$0	\$36,216	\$0	-	-
Zachary Community	(\$1,005,138)	\$1,541,318	1	\$770,659	\$36,587	\$770,659	1	665,509
City of Baker	(\$409,394)	\$0	-	\$0	\$35,342	\$0	-	-
STATE TOTALS	(\$21,776,965)	\$56,421,207	44	\$28,210,615	\$38,645	\$27,316,691	41	\$23,589,544

Table 3A: FY2006-2007 Budget Letter

Certificated Pay Raise Requirement

SCHOOL DISTRICTS	Estimated Average Pay Raise from 50% Requirement for Districts Below SREB Average			
	EOY FY 04-05 Certificated Staff Plus Personnel Directors and School Nurses	Change in Certificated Staff from 2004-05 to 2005-06	Fall FY 05-06 Certificated Staff Plus Personnel Directors and School Nurses <i>corrected as of May 22, 2006</i>	Estimated Pay Raise Per FTE
	19	20	21	22
Acadia	759	4	763	\$672
Allen	416	(7)	409	\$1,089
Ascension	930	479	1,409	\$1,477
Assumption	368	(13)	356	\$965
Avoyelles	456	(32)	424	-
Beauregard	501	(3)	498	\$764
Bienville	228	(8)	221	-
Bossier	1,478	33	1,511	\$695
Caddo	3,642	2	3,643	\$98
Calcasieu	2,786	142	2,927	-
Caldwell	156	(2)	154	-
Cameron	190	(11)	179	-
Catahoula	163	(3)	160	\$820
Claiborne	269	(9)	260	\$72
Concordia	344	(8)	336	\$1,506
DeSoto	423	5	428	-
East Baton Rouge	3,826	210	4,036	\$1,224
East Carroll	155	(8)	147	-
East Feliciana	203	9	212	\$532
Evangeline	511	21	532	\$906
Franklin	285	(32)	253	-
Grant	299	(5)	293	\$514
Iberia	1,194	26	1,220	\$643
Iberville	387	(6)	382	\$592
Jackson	207	(19)	188	-
Jefferson	4,205	(484)	3,721	-
Jefferson Davis	472	2	474	\$514
Lafayette	2,446	159	2,604	-
Lafourche	1,378	(25)	1,352	-
LaSalle	223	(8)	215	\$1,084
Lincoln	582	(14)	568	\$2,089
Livingston	1,671	59	1,731	\$807
Madison	187	(29)	158	\$839
Morehouse	453	(21)	431	-
Natchitoches	562	(36)	526	\$1,238
Orleans	4,640	(4,446)	194	-
Ouachita	1,476	43	1,519	\$746
Plaquemines	424	(144)	280	-
Pointe Coupee	263	(18)	245	-
Rapides	1,894	65	1,959	\$865
Red River	149	(9)	140	\$48
Richland	307	(23)	284	-
Sabine	363	(2)	361	\$25
St. Bernard	758	(629)	128	-
St. Charles	971	13	983	\$116
St. Helena	104	(15)	89	\$519
St. James	363	8	370	-
St. John the Baptist	587	21	608	\$262
St. Landry	1,282	(70)	1,212	\$340
St. Martin	678	(15)	663	\$323
St. Mary	894	(28)	866	\$173
St. Tammany	3,016	17	3,033	-
Tangipahoa	1,365	(33)	1,333	\$847
Tensas	91	(10)	81	-
Terrebonne	1,649	33	1,682	\$294
Union	253	(35)	217	-
Vermilion	760	8	768	\$145
Vernon	835	3	838	-
Washington	452	(16)	435	\$683
Webster	598	(24)	574	\$719
West Baton Rouge	315	(7)	308	\$279
West Carroll	208	(7)	200	\$345
West Feliciana	229	(1)	228	-
Winn	233	(8)	225	\$103
City of Monroe	805	(49)	756	-
City of Bogalusa	268	(61)	208	-
Zachary Community	244	21	266	\$2,504
City of Baker	168	13	182	-
STATE TOTALS	58,998	(5,043)	53,955	\$419

**Table 4: FY 2006-2007 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 Student Membership	Adjusted Minimum Pay Supplement Per Pupil Amount	2001-02 Minimum Pay Supplement Continuation	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	\$1,430,741	\$261,464	9,496	\$27.53	\$250,881
Allen	\$525,475	4,149	\$127	\$528,066	\$116,735	4,176	\$27.95	\$116,216
Ascension	\$0	14,943	\$0	\$0	\$411,465	15,194	\$27.08	\$472,573
Assumption	\$55,335	4,408	\$13	\$53,040	\$160,516	4,343	\$36.96	\$150,797
Avoyelles	\$791,034	6,619	\$120	\$729,600	\$158,974	6,551	\$24.27	\$147,562
Beauregard	\$145,792	6,008	\$24	\$145,464	\$190,953	6,059	\$31.52	\$191,043
Bienville	\$36,127	2,491	\$15	\$33,900	\$89,153	2,452	\$36.36	\$82,174
Bossier	\$2,667,258	18,494	\$144	\$2,725,344	\$470,028	18,624	\$25.24	\$477,692
Caddo	\$3,878,311	43,752	\$89	\$3,750,193	\$1,546,614	43,557	\$35.51	\$1,496,285
Calcasieu	\$1,053,189	31,472	\$33	\$1,006,203	\$823,246	31,548	\$26.10	\$795,815
Caldwell	\$93,269	1,819	\$51	\$88,230	\$61,994	1,800	\$34.44	\$59,581
Cameron	\$366,504	1,885	\$194	\$318,742	\$62,766	1,850	\$33.93	\$55,747
Catahoula	\$113,817	1,813	\$63	\$110,565	\$73,184	1,778	\$41.16	\$72,236
Claiborne	\$297,923	2,706	\$110	\$282,260	\$83,860	2,678	\$31.31	\$80,341
Concordia	\$0	3,767	\$0	\$0	\$122,467	3,725	\$32.88	\$129,218
DeSoto	\$0	4,816	\$0	\$0	\$160,516	4,837	\$33.19	\$157,287
East Baton Rouge	\$8,916,813	51,095	\$175	\$8,130,325	\$1,404,528	50,958	\$27.56	\$1,280,410
East Carroll	\$130,190	1,722	\$76	\$111,644	\$53,761	1,709	\$31.46	\$46,215
East Feliciana	\$399,040	2,473	\$161	\$360,318	\$80,773	2,434	\$33.19	\$74,279
Evangeline	\$0	6,232	\$0	\$0	\$171,621	6,185	\$27.75	\$162,449
Franklin	\$305,731	3,716	\$82	\$259,038	\$97,223	3,701	\$26.27	\$82,987
Grant	\$0	3,594	\$0	\$0	\$108,745	3,574	\$30.43	\$107,874
Iberia	\$768,993	14,342	\$54	\$736,452	\$359,799	14,039	\$25.63	\$349,542
Iberville	\$815,110	4,769	\$171	\$706,743	\$134,222	4,564	\$29.41	\$121,552
Jackson	\$0	2,522	\$0	\$0	\$75,708	2,428	\$31.18	\$68,159
Jefferson	\$7,899,973	50,077	\$158	\$7,065,286	\$1,468,275	49,847	\$29.46	\$1,317,363
Jefferson Davis	\$374,353	5,737	\$65	\$367,640	\$159,489	5,684	\$28.06	\$158,707
Lafayette	\$1,939,111	29,094	\$67	\$1,963,770	\$638,968	28,919	\$22.10	\$647,751
Lafourche	\$1,104,377	15,067	\$73	\$1,044,922	\$402,838	15,035	\$26.79	\$383,472
LaSalle	\$157,003	2,537	\$62	\$156,054	\$86,518	2,547	\$33.97	\$85,502
Lincoln	\$0	6,596	\$0	\$0	\$145,597	6,540	\$22.26	\$147,116
Livingston	\$0	19,916	\$0	\$0	\$448,240	20,415	\$21.96	\$487,951
Madison	\$395,986	2,360	\$168	\$363,552	\$65,849	2,280	\$28.88	\$62,496
Morehouse	\$490,129	5,134	\$95	\$462,460	\$123,539	5,115	\$24.15	\$117,562
Natchitoches	\$391,619	6,657	\$59	\$386,096	\$168,087	6,601	\$25.46	\$166,610
Orleans	\$10,540,777	70,912	\$149	\$3,260,865	\$1,616,719	67,871	\$23.82	\$521,301
Ouachita	\$0	17,620	\$0	\$0	\$542,706	17,850	\$30.40	\$547,595
Plaquemines	\$291,773	4,727	\$62	\$223,138	\$173,840	4,604	\$37.76	\$135,898
Pointe Coupee	\$422,566	3,158	\$134	\$388,466	\$102,365	3,168	\$32.31	\$93,667
Rapides	\$3,710,521	22,520	\$165	\$3,733,455	\$642,690	22,373	\$28.73	\$650,074
Red River	\$334,357	1,647	\$203	\$294,756	\$63,072	1,531	\$41.20	\$59,822
Richland	\$9,080	3,566	\$3	\$9,981	\$106,093	3,517	\$30.17	\$100,376
Sabine	\$0	4,158	\$0	\$0	\$121,212	4,127	\$29.37	\$118,302
St. Bernard	\$0	8,406	\$0	\$0	\$192,322	8,374	\$22.97	\$68,910
St. Charles	\$0	9,641	\$0	\$0	\$284,288	9,462	\$30.05	\$284,604
St. Helena	\$228,130	1,333	\$171	\$245,898	\$59,068	1,300	\$45.44	\$65,343
St. James	\$701,074	3,777	\$186	\$708,846	\$128,105	3,801	\$33.70	\$128,431
St. John the Baptist	\$1,119,258	6,104	\$183	\$1,199,565	\$161,546	6,166	\$26.20	\$171,741
St. Landry	\$92,418	15,331	\$6	\$89,280	\$481,858	15,324	\$31.44	\$467,827
St. Martin	\$347,511	8,418	\$41	\$333,453	\$198,707	8,371	\$23.74	\$193,077
St. Mary	\$318,532	10,321	\$31	\$298,933	\$279,681	10,181	\$27.47	\$264,893
St. Tammany	\$362,798	32,844	\$11	\$376,640	\$929,136	33,946	\$27.37	\$937,149
Tangipahoa	\$2,317,638	17,839	\$130	\$2,409,420	\$420,684	17,636	\$23.85	\$442,036
Tensas	\$143,741	953	\$151	\$119,441	\$45,644	916	\$49.83	\$39,416
Terrebonne	\$2,873,694	19,262	\$149	\$2,804,478	\$524,229	19,250	\$27.23	\$512,523
Union	\$0	3,487	\$0	\$0	\$97,236	3,425	\$28.39	\$86,306
Vermilion	\$1,405,239	8,687	\$162	\$1,383,480	\$191,386	8,707	\$21.98	\$187,709
Vernon	\$1,546,233	9,794	\$158	\$1,458,656	\$316,027	9,630	\$32.82	\$302,994
Washington	\$567,537	4,496	\$126	\$593,460	\$141,222	4,528	\$31.19	\$146,905
Webster	\$154,833	7,527	\$21	\$148,365	\$186,111	7,512	\$24.78	\$175,071
West Baton Rouge	\$605,895	3,641	\$166	\$557,262	\$110,093	3,492	\$31.53	\$105,846
West Carroll	\$18,940	2,481	\$8	\$17,416	\$58,650	2,382	\$24.62	\$53,598
West Feliciana	\$0	2,209	\$0	\$0	\$70,476	2,224	\$31.69	\$72,285
Winn	\$131,366	2,813	\$47	\$121,918	\$88,281	2,777	\$31.79	\$82,463
City of Monroe	\$1,554,565	9,546	\$163	\$1,429,021	\$277,304	9,266	\$29.93	\$262,396
City of Bogalusa	\$0	3,016	\$0	\$0	\$89,005	2,913	\$30.55	\$76,100
Zachary Community	\$0	-	\$175	\$602,525	\$0	0	\$27.56	\$94,889
City of Baker	\$0	-	\$175	\$381,850	\$0	0	\$27.56	\$60,136
STATE TOTALS	\$65,417,228	712,598	\$92	\$56,507,216	\$19,687,471	707,867	\$27.81	\$18,113,128

**Table 4: FY 2006-2007 Budget Letter
Level 3 Unequalized Funding**

SCHOOL SYSTEM	2006-07 Pay Raises				Foreign Language Associates		Accountability Student Transfer	
	Fall FY 05-06 Certificated Staff Plus Personnel Directors and School Nurses <i>corrected as of May 20, 2006</i>	Estimated Certificated Staff Pay Raise Based on Fall FTE Staffing plus 15.8% Retirement <i>corrected as of May 20, 2006</i>	Fall 2005-06 Support Workers FTE as of <i>Corrected Data May 20, 2006</i>	Estimated Support Pay Raise plus 17.7% Retirement	Number of Foreign Associate Teachers May 2006	Level 3 State Funding for Foreign Associate Teachers	Number of Students Received from S12 - S16 Schools	2005-06 Accountability Reward Amount
		\$1,500		\$500		\$20,000	Based on 2004-05 Data	\$2,961
	9	10	11	12	13	14	15	16
Acadia	763	\$1,325,331	627	\$368,958	0	\$0		\$0
Allen	409	\$710,433	253	\$148,891	0	\$0		\$0
Ascension	1,409	\$2,447,414	829	\$488,097	0	\$0		\$0
Assumption	356	\$617,697	249	\$146,386	3	\$60,000		\$0
Avoyelles	424	\$736,468	292	\$171,842	0	\$0		\$0
Beauregard	498	\$865,290	362	\$213,113	0	\$0		\$0
Bienville	221	\$383,066	168	\$98,693	0	\$0		\$0
Bossier	1,511	\$2,623,868	973	\$572,542	2	\$40,000		\$0
Caddo	3,643	\$6,328,463	2,929	\$1,723,603	9	\$180,000		\$0
Calcasieu	2,927	\$5,084,452	1,879	\$1,105,590	18	\$360,000		\$0
Caldwell	154	\$268,096	131	\$76,846	0	\$0		\$0
Cameron	179	\$310,964	122	\$71,992	1	\$20,000		\$0
Catahoula	160	\$277,751	138	\$81,140	0	\$0		\$0
Claiborne	260	\$451,620	202	\$118,877	0	\$0		\$0
Concordia	336	\$584,345	291	\$171,087	3	\$60,000		\$0
DeSoto	428	\$742,582	358	\$210,918	4	\$80,000		\$0
East Baton Rouge	4,036	\$7,010,596	2,218	\$1,305,013	11	\$220,000		\$0
East Carroll	147	\$255,501	136	\$79,801	2	\$40,000		\$0
East Feliciana	212	\$368,244	158	\$92,950	0	\$0		\$0
Evangeline	532	\$924,084	359	\$211,272	0	\$0		\$0
Franklin	253	\$440,286	206	\$120,952	0	\$0		\$0
Grant	293	\$509,452	208	\$122,334	0	\$0		\$0
Iberia	1,220	\$2,119,426	737	\$433,485	5	\$100,000		\$0
Iberville	382	\$662,790	265	\$156,009	0	\$0		\$0
Jackson	188	\$325,747	153	\$90,023	0	\$0		\$0
Jefferson	3,721	\$6,463,357	2,530	\$1,488,899	6	\$120,000		\$0
Jefferson Davis	474	\$823,664	362	\$212,743	4	\$80,000		\$0
Lafayette	2,604	\$4,523,716	1,587	\$933,950	33	\$660,000		\$0
Lafourche	1,352	\$2,349,065	970	\$570,612	40	\$800,000		\$0
LaSalle	215	\$373,455	177	\$104,313	0	\$0		\$0
Lincoln	568	\$986,836	326	\$191,834	0	\$0		\$0
Livingston	1,731	\$3,005,917	1,127	\$663,324	5	\$100,000		\$0
Madison	158	\$274,413	171	\$100,581	1	\$20,000		\$0
Morehouse	431	\$748,944	310	\$182,299	0	\$0		\$0
Natchitoches	526	\$913,242	327	\$192,322	0	\$0		\$0
Orleans	194	\$336,978	122	\$71,797	3	\$60,000		\$0
Ouachita	1,519	\$2,637,742	1,223	\$719,757	2	\$40,000		\$0
Plaquemines	280	\$486,360	238	\$140,063	1	\$20,000		\$0
Pointe Coupee	245	\$425,565	181	\$106,519	2	\$40,000		\$0
Rapides	1,959	\$3,402,694	1,319	\$775,977	0	\$0		\$0
Red River	140	\$243,424	126	\$74,068	0	\$0		\$0
Richland	284	\$493,408	216	\$126,822	0	\$0		\$0
Sabine	361	\$627,057	290	\$170,665	0	\$0		\$0
St. Bernard	128	\$223,153	85	\$50,310	0	\$0		\$0
St. Charles	983	\$1,708,046	685	\$403,288	0	\$0		\$0
St. Helena	89	\$154,593	91	\$53,554	0	\$0		\$0
St. James	370	\$643,204	233	\$136,946	0	\$0		\$0
St. John the Baptist	608	\$1,055,303	339	\$199,286	5	\$100,000		\$0
St. Landry	1,212	\$2,104,376	911	\$536,124	19	\$380,000		\$0
St. Martin	663	\$1,151,841	470	\$276,595	15	\$300,000		\$0
St. Mary	866	\$1,503,743	594	\$349,295	0	\$0		\$0
St. Tammany	3,033	\$5,268,680	2,017	\$1,186,840	1	\$20,000		\$0
Tangipahoa	1,333	\$2,315,290	890	\$523,984	2	\$40,000		\$0
Tensas	81	\$140,697	92	\$54,142	0	\$0		\$0
Terrebonne	1,682	\$2,920,880	941	\$553,854	0	\$0		\$0
Union	217	\$377,075	197	\$115,885	0	\$0		\$0
Vermilion	768	\$1,333,892	410	\$241,543	0	\$0		\$0
Vernon	838	\$1,455,606	652	\$383,702	2	\$40,000		\$0
Washington	435	\$755,841	321	\$188,807	0	\$0		\$0
Webster	574	\$997,038	394	\$231,869	0	\$0		\$0
West Baton Rouge	308	\$535,517	194	\$114,132	0	\$0		\$0
West Carroll	200	\$347,527	121	\$71,165	0	\$0		\$0
West Feliciana	228	\$396,026	160	\$94,160	0	\$0		\$0
Winn	225	\$390,825	187	\$110,050	0	\$0		\$0
City of Monroe	756	\$1,313,172	649	\$381,937	0	\$0		\$0
City of Bogalusa	208	\$360,600	227	\$133,587	0	\$0		\$0
Zachary Community	266	\$461,591	99	\$58,008	2	\$40,000		\$0
City of Baker	182	\$315,613	103	\$60,616	6	\$120,000		\$0
STATE TOTALS	53,955	\$93,719,932	36,902	\$21,716,638	207	\$4,140,000	0	\$0

**Table 4: FY 2006-2007 Budget Letter
Level 3 Unequalized Funding**

SCHOOL SYSTEM	Hold Harmless				Mandated Cost Adjustment		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	May 1, 2006 Student Membership w/ Mimimums	Increase Cost Adjustment	2006-2007 TOTAL LEVEL 3 UNEQUALIZED FUNDING
	17	18	19	20	21	22	23
Acadia	\$0	\$0	\$0	\$0	9,113	\$729,040	\$4,104,951
Allen	\$0	\$0	\$0	\$0	4,158	\$332,640	\$1,836,246
Ascension	\$0	\$0	\$0	\$0	17,451	\$1,396,080	\$4,804,164
Assumption	\$0	\$0	\$0	\$0	4,080	\$326,400	\$1,354,320
Avoyelles	\$0	\$0	\$0	\$0	6,080	\$486,400	\$2,271,872
Beauregard	\$0	\$0	\$0	\$0	6,061	\$484,880	\$1,899,790
Bienville	\$0	\$0	\$0	\$0	2,260	\$180,800	\$778,633
Bossier	\$0	\$0	\$0	\$0	18,926	\$1,514,080	\$7,953,526
Caddo	\$0	\$0	\$0	\$0	42,137	\$3,370,960	\$16,849,504
Calcasieu	\$0	\$0	\$0	\$0	30,491	\$2,439,280	\$10,791,340
Caldwell	\$0	\$0	\$0	\$0	1,730	\$138,400	\$631,153
Cameron	\$0	\$0	\$0	\$0	1,643	\$131,440	\$908,885
Catahoula	\$0	\$0	\$0	\$0	1,755	\$140,400	\$682,092
Claiborne	\$0	\$0	\$0	\$0	2,566	\$205,280	\$1,138,378
Concordia	\$61	\$239,730	\$224,419	\$224,419	3,930	\$314,400	\$1,483,469
DeSoto	\$0	\$0	\$0	\$0	4,739	\$379,120	\$1,569,907
East Baton Rouge	\$567	\$26,342,253	\$25,595,514	\$25,595,514	46,459	\$3,716,720	\$47,258,578
East Carroll	\$0	\$0	\$0	\$0	1,469	\$117,520	\$650,681
East Feliciana	\$0	\$0	\$0	\$0	2,238	\$179,040	\$1,074,831
Evangeline	\$30	\$175,620	\$177,540	\$175,620	5,854	\$468,320	\$1,941,745
Franklin	\$0	\$0	\$0	\$0	3,159	\$252,720	\$1,155,983
Grant	\$0	\$0	\$0	\$0	3,545	\$283,600	\$1,023,260
Iberia	\$0	\$0	\$0	\$0	13,638	\$1,091,040	\$4,829,945
Iberville	\$586	\$2,421,938	\$2,446,550	\$2,421,938	4,133	\$330,640	\$4,399,672
Jackson	\$0	\$0	\$0	\$0	2,186	\$174,880	\$658,809
Jefferson	\$523	\$23,386,991	\$26,013,497	\$23,386,991	44,717	\$3,577,360	\$43,419,256
Jefferson Davis	\$0	\$0	\$0	\$0	5,656	\$452,480	\$2,095,234
Lafayette	\$69	\$2,022,390	\$1,996,377	\$1,996,377	29,310	\$2,344,800	\$13,070,364
Lafourche	\$0	\$0	\$0	\$0	14,314	\$1,145,120	\$6,293,191
LaSalle	\$0	\$0	\$0	\$0	2,517	\$201,360	\$920,684
Lincoln	\$0	\$0	\$0	\$0	6,609	\$528,720	\$1,854,506
Livingston	\$0	\$0	\$0	\$0	22,220	\$1,777,600	\$6,034,792
Madison	\$0	\$0	\$0	\$0	2,164	\$173,120	\$994,162
Morehouse	\$0	\$0	\$0	\$0	4,868	\$389,440	\$1,900,705
Natchitoches	\$0	\$0	\$0	\$0	6,544	\$523,520	\$2,181,790
Orleans	\$0	\$0	\$0	\$0	21,885	\$1,750,800	\$6,001,741
Ouachita	\$0	\$0	\$0	\$0	18,013	\$1,441,040	\$5,386,134
Plaquemines	\$1,497	\$5,387,703	\$6,901,170	\$5,387,703	3,599	\$287,920	\$6,681,082
Pointe Coupee	\$112	\$324,688	\$332,752	\$324,688	2,899	\$231,920	\$1,610,825
Rapides	\$0	\$0	\$0	\$0	22,627	\$1,810,160	\$10,372,360
Red River	\$0	\$0	\$0	\$0	1,452	\$116,160	\$788,230
Richland	\$0	\$0	\$0	\$0	3,327	\$266,160	\$996,747
Sabine	\$0	\$0	\$0	\$0	4,028	\$322,240	\$1,238,264
St. Bernard	\$0	\$0	\$0	\$0	3,000	\$240,000	\$582,373
St. Charles	\$1,010	\$9,565,710	\$9,520,260	\$9,520,260	9,471	\$757,680	\$12,673,878
St. Helena	\$0	\$0	\$0	\$0	1,438	\$115,040	\$634,428
St. James	\$498	\$1,897,878	\$1,851,066	\$1,851,066	3,811	\$304,880	\$3,773,373
St. John the Baptist	\$0	\$0	\$0	\$0	6,555	\$524,400	\$3,250,295
St. Landry	\$0	\$0	\$0	\$0	14,880	\$1,190,400	\$4,768,007
St. Martin	\$0	\$0	\$0	\$0	8,133	\$650,640	\$2,905,606
St. Mary	\$0	\$0	\$0	\$0	9,643	\$771,440	\$3,188,304
St. Tammany	\$0	\$0	\$0	\$0	34,240	\$2,739,200	\$10,528,509
Tangipahoa	\$0	\$0	\$0	\$0	18,534	\$1,482,720	\$7,213,450
Tensas	\$0	\$0	\$0	\$0	791	\$63,280	\$416,976
Terrebonne	\$0	\$0	\$0	\$0	18,822	\$1,505,760	\$8,297,495
Union	\$0	\$0	\$0	\$0	3,040	\$243,200	\$822,466
Vermilion	\$0	\$0	\$0	\$0	8,540	\$683,200	\$3,829,824
Vernon	\$0	\$0	\$0	\$0	9,232	\$738,560	\$4,379,518
Washington	\$0	\$0	\$0	\$0	4,710	\$376,800	\$2,061,813
Webster	\$0	\$0	\$0	\$0	7,065	\$565,200	\$2,117,543
West Baton Rouge	\$0	\$0	\$0	\$0	3,357	\$268,560	\$1,581,317
West Carroll	\$0	\$0	\$0	\$0	2,177	\$174,160	\$663,866
West Feliciana	\$2,697	\$6,151,857	\$5,908,357	\$5,908,357	2,281	\$182,480	\$6,653,308
Winn	\$0	\$0	\$0	\$0	2,594	\$207,520	\$912,776
City of Monroe	\$0	\$0	\$0	\$0	8,767	\$701,360	\$4,087,886
City of Bogalusa	\$0	\$0	\$0	\$0	2,491	\$199,280	\$769,567
Zachary Community	\$0	\$0	\$0	\$0	3,443	\$275,440	\$1,532,453
City of Baker	\$0	\$0	\$0	\$0	2,182	\$174,560	\$1,112,775
STATE TOTALS	\$507	\$77,916,758	\$80,967,502	\$76,792,933	645,747	\$51,659,760	\$322,649,607

FY 2006-2007 MFP Allocation for Lab Schools

School	May 1, 2006 Student Membership	MFP State Average Per Pupil FY 2006-07 (Table 3, col. 32)	Total Allocation	FY2005-2006 Budget Letter Adjustments	Adjustment for Southern Pre-audit Displaced Students	Total Allocation with Adjustments	Monthly Payment Amount
	1	2	3	4	5	6	7
LSU Lab. School	1,006	\$4,208	\$4,233,248	(\$1,583)	\$0	\$4,231,665	\$352,639
Southern Univ. Lab. School	507	\$4,208	\$2,133,456	(\$749)	\$72,500	\$2,205,207	\$183,767
TOTAL	1,513		\$6,366,704	(\$2,332)	\$72,500	\$6,436,872	\$536,406

50% Certificated Pay Raise Requirement Calculation

School	FY2005-2006 Adjusted Level 1 & 2 Per Pupil Amount	Adjusted October 1, 2004 Student Membership	Adjusted FY2005-2006 Level 1 & 2 MFP Allocation	FY2006-2007 Level 1 & 2 Per Pupil Amount	May 1, 2006 Student Membership	FY2006-2007 Level 1 & 2 MFP Allocation	Increase in Level 1 & 2 Funding
	8	9	10	11	12	13	14
LSU Lab. School	\$3,563	951	\$3,388,270	\$3,708	1,006	\$3,730,359	\$342,089
Southern Univ. Lab. School	\$3,563	450	\$1,603,283	\$3,708	507	\$1,880,012	\$276,729
TOTAL		1,401	\$4,991,553		1,513	\$5,610,371	\$618,818

School	Student Increase	MFP State Average Per Pupil FY 2006-07 (Table 3, col. 32)	Adjustment for Student Growth	Increase After Adjustment for Student Increases	50% Required for Pay Raise Distribution Including Retirement	2004-2005 Average Teacher Salary SREB Average \$42,291	Net Distribution Excluding 15.8% Retirement Contribution Amount for Employer
	15	16	17	18	19	20	21
LSU Lab. School	55	\$3,708	(\$203,946)	\$138,143	\$69,072	\$48,382	\$0
Southern Univ. Lab. School	57	\$3,708	(\$211,362)	\$65,367	\$32,684	\$41,910	\$28,225
TOTAL	112		(\$415,308)	\$203,510	\$101,756		\$28,225

Table 5-B: 2006-07 Recovery School District MFP Allocations

District	July -October Payments Based on Minimum Membership Proportions as of May 1, 2006 Membership and 35% Local Revenues	November - February Payments Based on Minimum Membership Proportions as of October 2, 2006 Membership and 35% Local Revenues	March through June Payments Based on Minimum Membership Proportions as of October 2, 2006 Membership and 35% Local Revenues
	1	2	3
	May 1, 2006 Membership	October 2, 2006 Membership	February 1, 2006 Membership
Orleans Parish School Board	6,014		
RSD	5,235		
Total Membership	11,249		
State Funding			
	July Through October Payments	November through February Payments	March Through June Payments
Combined Orleans/RSD Membership or Minimum Membership	21,885		
RSD Portion of Minimum Membership as Provided by HCR 290	13,749		
Orleans/RSD State Share Per Pupil	\$3,686		
RSD State Funding	\$50,678,814		
Amount Previously Paid	\$0		
Amount Due for Remainder of Year	\$50,678,814		
State MFP Monthly Payments	\$4,223,235		
Local Funding			
	July Through October Payments	November through February Payments	March Through June Payments
2004-05 Sales and Property Taxes Less Capital Outlay; Debt Service; and Collection Fees	\$179,993,993		
35% of 2004-05 or Other Adjustment as Provided in HCR 290	\$62,997,898		
Local Per Pupil Funding For RSD	\$2,879		
RSD Local Funding	\$39,583,371		
Amount Previously Paid	\$0		
Amount Due for Remainder of Year	\$39,583,371		
Local Monthly Payments	\$3,298,614		
Combined State and Local Per Pupil Amounts			
Combined State and Local	\$90,262,185		
State and Local per Student	\$6,565.00		

**TABLE 6: FY 2006-2007 Budget Letter
Local Wealth Factor**

LEA	School System	May 1, 2006 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	12,739	\$7,567,759	\$594	\$9,739,719	\$765	\$373,678	\$29
2	ALLEN	5,908	\$2,895,383	\$490	\$3,721,732	\$630	\$96,519	\$16
3	ASCENSION	23,226	\$20,415,811	\$879	\$29,134,962	\$1,254	\$162,802	\$7
4	ASSUMPTION	6,004	\$3,507,922	\$584	\$3,352,177	\$558	\$119,548	\$20
5	AVOYELLES	8,413	\$3,113,701	\$370	\$6,395,544	\$760	\$848,743	\$101
6	BEAUREGARD	8,271	\$5,877,677	\$711	\$7,225,976	\$874	\$291,162	\$35
7	BIENVILLE	3,323	\$5,768,209	\$1,736	\$3,198,510	\$963	\$495,882	\$149
8	BOSSIER	24,491	\$19,483,793	\$796	\$36,150,695	\$1,476	\$609,192	\$25
9	CADDO	57,098	\$43,398,985	\$760	\$73,722,294	\$1,291	\$2,389,330	\$42
10	CALCASIEU	40,637	\$39,488,498	\$972	\$70,873,300	\$1,744	\$1,013,045	\$25
11	CALDWELL	2,644	\$1,212,355	\$459	\$1,683,240	\$637	\$460,106	\$174
12	CAMERON	2,589	\$5,654,458	\$2,184	\$562,098	\$217	\$1,184,320	\$457
13	CATAHOULA	2,589	\$1,251,505	\$483	\$1,470,829	\$568	\$85,058	\$33
14	CLAIBORNE	4,097	\$3,097,220	\$756	\$2,586,592	\$631	\$192,427	\$47
15	CONCORDIA	5,632	\$4,142,483	\$736	\$3,276,142	\$582	\$218,856	\$39
16	DESOTO	6,830	\$7,186,692	\$1,052	\$6,499,404	\$952	\$445,266	\$65
17	EAST BATON ROUGE	64,042	\$90,247,120	\$1,409	\$126,171,022	\$1,970	\$3,745,686	\$58
18	EAST CARROLL	2,305	\$1,202,476	\$522	\$894,135	\$388	\$114,525	\$50
19	EAST FELICIANA	3,524	\$2,638,832	\$749	\$2,068,515	\$587	\$123,489	\$35
20	EVANGELINE	8,726	\$4,538,379	\$520	\$5,065,689	\$581	\$232,202	\$27
21	FRANKLIN	4,625	\$1,971,093	\$426	\$3,684,618	\$797	\$109,695	\$24
22	GRANT	5,272	\$1,260,932	\$239	\$1,674,860	\$318	\$564,262	\$107
23	IBERIA	19,299	\$11,661,255	\$604	\$19,462,486	\$1,008	\$548,083	\$28
24	IBERVILLE	6,155	\$12,769,958	\$2,075	\$10,830,578	\$1,760	\$153,646	\$25
25	JACKSON	3,167	\$3,137,353	\$991	\$4,869,339	\$1,538	\$161,233	\$51
26	JEFFERSON	62,250	\$91,455,451	\$1,469	\$137,515,633	\$2,209	\$2,240,249	\$36
27	JEFFERSON DAVIS	8,191	\$4,801,370	\$586	\$6,563,356	\$801	\$307,626	\$38
28	LAFAYETTE	37,610	\$38,744,605	\$1,030	\$73,854,331	\$1,964	\$2,109,558	\$56
29	LAFOURCHE	19,220	\$18,247,652	\$949	\$19,759,968	\$1,028	\$1,052,746	\$55
30	LASALLE	3,585	\$1,726,064	\$481	\$2,711,594	\$756	\$65,614	\$18
31	LINCOLN	9,043	\$8,358,915	\$924	\$10,058,416	\$1,112	\$282,590	\$31
32	LIVINGSTON	28,982	\$8,514,259	\$294	\$17,902,439	\$618	\$724,187	\$25
33	MADISON	3,200	\$1,876,425	\$586	\$1,704,618	\$533	\$14,617	\$5
34	MOREHOUSE	7,101	\$5,534,387	\$779	\$5,736,684	\$808	\$311,894	\$44
35	NATCHITOCHES	8,936	\$5,839,516	\$653	\$8,851,034	\$990	\$681,572	\$76
36	ORLEANS	29,746	\$31,347,893	\$1,054	\$41,149,083	\$1,383	\$2,850,361	\$96
37	OUACHITA	24,128	\$14,970,102	\$620	\$18,834,441	\$781	\$1,026,336	\$43
38	PLAQUEMINES	5,237	\$18,518,751	\$3,536	\$8,777,008	\$1,676	\$1,637,187	\$313
39	POINTE COUPEE	4,595	\$10,189,349	\$2,217	\$5,277,610	\$1,149	\$153,823	\$33
40	RAPIDES	31,148	\$18,928,050	\$608	\$39,505,316	\$1,268	\$1,222,202	\$39
41	RED RIVER	2,239	\$1,117,509	\$499	\$1,203,405	\$537	\$47,140	\$21
42	RICHLAND	4,960	\$2,551,070	\$514	\$3,194,041	\$644	\$234,791	\$47
43	SABINE	5,967	\$3,232,894	\$542	\$4,686,886	\$785	\$163,248	\$27
44	ST. BERNARD	4,434	\$4,275,181	\$964	\$5,337,669	\$1,204	\$538,220	\$121
45	ST. CHARLES	12,530	\$31,849,950	\$2,542	\$20,471,675	\$1,634	\$288,432	\$23
46	ST. HELENA	2,275	\$1,405,143	\$618	\$960,528	\$422	\$78,643	\$35
47	ST. JAMES	5,656	\$9,895,177	\$1,750	\$7,452,880	\$1,318	\$86,478	\$15
48	ST. JOHN THE BAPTIST	9,685	\$8,124,604	\$839	\$12,483,323	\$1,289	\$211,788	\$22
49	ST. LANDRY	20,900	\$13,731,605	\$657	\$17,551,800	\$840	\$483,200	\$23
50	ST. MARTIN	11,229	\$5,611,578	\$500	\$8,363,912	\$745	\$601,474	\$54
51	ST. MARY	13,606	\$12,948,322	\$952	\$13,741,534	\$1,010	\$563,459	\$41
52	ST. TAMMANY	48,306	\$36,403,321	\$754	\$64,326,897	\$1,332	\$1,768,679	\$37
53	TANGIPAHOA	25,466	\$12,750,211	\$501	\$23,867,355	\$937	\$220,096	\$9
54	TENSAS	1,339	\$1,606,553	\$1,200	\$882,991	\$659	\$59,175	\$44
55	TERREBONNE	26,645	\$19,342,707	\$726	\$34,549,844	\$1,297	\$840,390	\$32
56	UNION	4,405	\$4,157,443	\$944	\$3,267,026	\$742	\$155,612	\$35
57	VERMILION	11,666	\$8,773,680	\$752	\$11,514,850	\$987	\$2,226,835	\$191
58	VERNON	12,460	\$3,770,849	\$303	\$9,089,993	\$730	\$648,211	\$52
59	WASHINGTON	7,186	\$2,302,890	\$320	\$3,423,255	\$476	\$146,504	\$20
60	WEBSTER	9,661	\$5,215,128	\$540	\$10,519,658	\$1,089	\$478,886	\$50
61	WEST BATON ROUGE	4,962	\$8,655,724	\$1,744	\$7,035,330	\$1,418	\$131,527	\$27
62	WEST CARROLL	3,250	\$1,663,935	\$512	\$1,753,755	\$540	\$100,719	\$31
63	WEST FELICIANA	3,406	\$11,730,996	\$3,444	\$3,076,379	\$903	\$54,368	\$16
64	WINN	3,901	\$2,144,918	\$550	\$3,233,761	\$829	\$449,221	\$115
65	CITY OF MONROE	12,483	\$13,581,704	\$1,088	\$21,915,892	\$1,756	\$313,001	\$25
66	CITY OF BOGALUSA	4,253	\$2,092,664	\$492	\$3,743,596	\$880	\$211,724	\$50
67	ZACHARY COMMUNITY	4,789	\$4,243,512	\$886	\$5,750,403	\$1,201	\$52,586	\$11
68	CITY OF BAKER	3,133	\$1,083,090	\$346	\$2,628,048	\$839	\$35,451	\$11
	STATE TOTAL	895,370	\$816,804,997	\$912	\$1,138,542,677	\$1,272	\$40,609,175	\$45

**TABLE 6: FY 2006-2007 Budget Letter
Local Wealth Factor**

School System	LOCAL WEALTH FACTOR				2004-2005 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	\$17,681,156	\$1,388	0.622622	45	\$12,741,464	\$1,000	0.720624	60
ALLEN	\$6,713,634	\$1,136	0.509761	57	\$8,930,310	\$1,512	1.330177	6
ASCENSION	\$49,713,575	\$2,140	0.960179	20	\$56,156,244	\$2,418	1.129595	18
ASSUMPTION	\$6,979,646	\$1,163	0.521488	56	\$7,978,457	\$1,329	1.143105	15
AVOYELLES	\$10,357,989	\$1,231	0.552301	53	\$6,986,324	\$830	0.674486	63
BEAUREGARD	\$13,394,815	\$1,619	0.726489	37	\$14,573,203	\$1,762	1.087972	22
BIENVILLE	\$9,462,601	\$2,848	1.277413	13	\$11,744,440	\$3,534	1.241143	9
BOSSIER	\$56,243,680	\$2,297	1.030190	17	\$55,684,302	\$2,274	0.990054	33
CADDO	\$119,510,609	\$2,093	0.938938	23	\$140,770,270	\$2,465	1.177891	13
CALCASIEU	\$111,374,843	\$2,741	1.229468	14	\$111,757,310	\$2,750	1.003433	32
CALDWELL	\$3,355,700	\$1,269	0.569343	50	\$3,289,529	\$1,244	0.980279	34
CAMERON	\$7,400,876	\$2,859	1.282334	12	\$9,110,614	\$3,519	1.231020	10
CATAHOULA	\$2,807,393	\$1,084	0.486430	60	\$2,491,184	\$962	0.887370	46
CLAIBORNE	\$5,876,240	\$1,434	0.643406	42	\$6,154,501	\$1,502	1.047355	25
CONCORDIA	\$7,637,481	\$1,356	0.608330	47	\$7,376,786	\$1,310	0.965865	36
DESOTO	\$14,131,363	\$2,069	0.928140	24	\$19,780,834	\$2,896	1.399785	4
EAST BATON ROUGE	\$220,163,829	\$3,438	1.542168	6	\$224,697,572	\$3,509	1.020595	28
EAST CARROLL	\$2,211,136	\$959	0.430325	65	\$1,839,952	\$798	0.832124	52
EAST FELICIANA	\$4,830,836	\$1,371	0.614947	46	\$3,376,947	\$958	0.699039	62
EVANGELINE	\$9,836,270	\$1,127	0.505670	58	\$9,170,113	\$1,051	0.932277	42
FRANKLIN	\$5,765,406	\$1,247	0.559201	52	\$3,566,292	\$771	0.618569	66
GRANT	\$3,500,054	\$664	0.297820	68	\$2,961,554	\$562	0.846136	51
IBERIA	\$31,671,824	\$1,641	0.736188	35	\$30,469,784	\$1,579	0.962050	38
IBERVILLE	\$23,754,182	\$3,859	1.731262	4	\$23,234,952	\$3,775	0.978141	35
JACKSON	\$8,167,924	\$2,579	1.156949	15	\$11,472,115	\$3,622	1.404533	3
JEFFERSON	\$231,211,333	\$3,714	1.666176	5	\$191,306,649	\$3,073	0.827410	53
JEFFERSON DAVIS	\$11,672,352	\$1,425	0.639252	43	\$13,988,493	\$1,708	1.198432	12
LAFAYETTE	\$114,708,494	\$3,050	1.368181	10	\$108,311,210	\$2,880	0.944229	40
LAFOURCHE	\$39,060,366	\$2,032	0.911663	27	\$39,468,975	\$2,054	1.010461	30
LASALLE	\$4,503,272	\$1,256	0.563494	51	\$4,936,352	\$1,377	1.096176	21
LINCOLN	\$18,699,921	\$2,068	0.927638	25	\$20,775,273	\$2,297	1.110983	20
LIVINGSTON	\$27,140,885	\$936	0.420092	66	\$31,007,985	\$1,070	1.142482	16
MADISON	\$3,595,660	\$1,124	0.504055	59	\$2,202,236	\$688	0.612474	67
MOREHOUSE	\$11,582,965	\$1,631	0.731729	36	\$11,169,719	\$1,573	0.964326	37
NATCHITOCHE	\$15,372,122	\$1,720	0.771689	33	\$16,288,687	\$1,823	1.059625	24
ORLEANS	\$75,347,337	\$2,533	1.136291	16	\$72,241,096	\$2,429	0.958776	39
OUACHITA	\$34,830,880	\$1,444	0.647582	41	\$45,473,183	\$1,885	1.305537	7
PLAQUEMINES	\$28,932,947	\$5,525	2.478342	1	\$20,826,956	\$3,977	0.719836	61
POINTE COUPEE	\$15,620,782	\$3,400	1.524996	7	\$10,299,272	\$2,241	0.659331	65
RAPIDES	\$59,655,568	\$1,915	0.859156	30	\$55,326,392	\$1,776	0.927429	43
RED RIVER	\$2,368,054	\$1,058	0.474448	64	\$3,500,259	\$1,563	1.478112	1
RICHLAND	\$5,979,902	\$1,206	0.540835	54	\$5,250,033	\$1,058	0.877939	47
SABINE	\$8,083,028	\$1,355	0.607671	48	\$7,379,298	\$1,237	0.912935	44
ST. BERNARD	\$10,151,070	\$2,289	1.026992	18	\$10,586,602	\$2,388	1.042907	26
ST. CHARLES	\$52,610,058	\$4,199	1.883514	3	\$74,789,072	\$5,969	1.421573	2
ST. HELENA	\$2,444,313	\$1,074	0.481976	63	\$1,643,871	\$723	0.672530	64
ST. JAMES	\$17,434,535	\$3,082	1.382774	9	\$21,265,621	\$3,760	1.219742	11
ST. JOHN THE BAPTIST	\$20,819,715	\$2,150	0.964333	19	\$23,346,339	\$2,411	1.121357	19
ST. LANDRY	\$31,766,605	\$1,520	0.681828	38	\$27,383,347	\$1,310	0.862020	48
ST. MARTIN	\$14,576,964	\$1,298	0.582339	49	\$13,755,085	\$1,225	0.943620	41
ST. MARY	\$27,253,315	\$2,003	0.898547	28	\$24,559,519	\$1,805	0.901155	45
ST. TAMMANY	\$102,498,897	\$2,122	0.951853	21	\$128,869,710	\$2,668	1.257278	8
TANGIPAOHA	\$36,837,662	\$1,447	0.648905	40	\$29,318,107	\$1,151	0.795872	55
TENSAS	\$2,548,720	\$1,903	0.853871	31	\$1,959,354	\$1,463	0.768762	56
TERREBONNE	\$54,732,942	\$2,054	0.921474	26	\$41,791,639	\$1,568	0.763557	57
UNION	\$7,580,080	\$1,721	0.771932	32	\$4,240,886	\$963	0.559476	68
VERMILION	\$22,515,365	\$1,930	0.865781	29	\$16,387,307	\$1,405	0.727829	59
VERNON	\$13,509,054	\$1,084	0.486358	61	\$14,431,463	\$1,158	1.068281	23
WASHINGTON	\$5,872,649	\$817	0.366602	67	\$6,650,712	\$926	1.132496	17
WEBSTER	\$16,213,671	\$1,678	0.752853	34	\$19,030,478	\$1,970	1.173728	14
WEST BATON ROUGE	\$15,822,581	\$3,189	1.430446	8	\$12,923,369	\$2,604	0.816768	54
WEST CARROLL	\$3,518,408	\$1,083	0.485641	62	\$2,977,154	\$916	0.846165	50
WEST FELICIANA	\$14,861,743	\$4,363	1.957384	2	\$11,046,882	\$3,243	0.743310	58
WINN	\$5,827,900	\$1,494	0.670173	39	\$6,040,063	\$1,548	1.036407	27
CITY OF MONROE	\$35,810,597	\$2,869	1.286897	11	\$36,381,954	\$2,915	1.015955	29
CITY OF BOGALUSA	\$6,047,984	\$1,422	0.637919	44	\$5,171,758	\$1,216	0.855125	49
ZACHARY COMMUNITY	\$10,046,502	\$2,098	0.941069	22	\$13,816,077	\$2,885	1.375212	5
CITY OF BAKER	\$3,746,589	\$1,196	0.536448	55	\$3,761,127	\$1,200	1.003880	31
STATE TOTAL	\$1,995,956,850	\$2,229	1.000000		\$1,998,194,617	\$2,232	1.00	

**Table 7: FY 2006-2007 Budget Letter
FY 2004-2005 Local Property and Sales Tax Revenues**

LEA	School System	2004 ASSESSED PROPERTY VALUE				AD VALOREM CONSTITUTIONAL TAX	
		TOTAL ASSESSED PROPERTY VALUE	ASSESSED HOMESTEAD EXEMPTION	NET ASSESSED TAXABLE PROPERTY	NET ASSESSED TAXABLE PROPERTY ADJUSTED	PARISH MILL RATE	PARISH REVENUE AMOUNT
		1	2	3	4	5	6
1	ACADIA	\$248,036,580	\$67,335,550	\$180,701,030	\$180,701,030	5.14	\$906,508
2	ALLEN	\$91,356,620	\$22,221,400	\$69,135,220	\$69,135,220	4.26	\$286,452
3	ASCENSION	\$624,394,290	\$136,910,730	\$487,483,560	\$487,483,560	3.61	\$1,789,196
4	ASSUMPTION	\$113,612,410	\$29,851,150	\$83,761,260	\$83,761,260	5.51	\$457,559
5	AVOUELLES	\$123,162,770	\$48,814,600	\$74,348,170	\$74,348,170	3.62	\$293,048
6	BEAUREGARD	\$180,678,691	\$40,333,020	\$140,345,671	\$140,345,671	4.37	\$611,124
7	BIENVILLE	\$150,804,170	\$13,072,340	\$137,731,830	\$137,731,830	5.71	\$746,669
8	BOSSIER	\$614,574,960	\$149,345,910	\$465,229,050	\$465,229,050	3.63	\$1,605,103
9	CADDO	\$1,364,082,180	\$327,812,250	\$1,036,269,930	\$1,036,269,930	8.48	\$8,501,802
10	CALCASIEU	\$1,182,346,940	\$239,450,620	\$942,896,320	\$942,896,320	5.57	\$5,206,687
11	CALDWELL	\$40,472,430	\$11,524,130	\$28,948,300	\$28,948,300	5.37	\$153,622
12	CAMERON	\$162,836,370	\$12,818,906	\$150,017,464	\$135,015,718	4.45	\$667,224
13	CATAHOULA	\$43,114,590	\$13,231,470	\$29,883,120	\$29,883,120	4.12	\$121,104
14	CLAIBORNE	\$91,711,885	\$17,757,250	\$73,954,635	\$73,954,635	6.29	\$442,913
15	CONCORDIA	\$124,006,710	\$25,093,550	\$98,913,160	\$98,913,160	2.97	\$284,865
16	DESOTO	\$205,043,138	\$33,441,125	\$171,602,013	\$171,602,013	4.56	\$771,864
17	EAST BATON ROUGE	\$2,711,924,010	\$557,026,200	\$2,154,897,810	\$2,154,897,810	5.25	\$11,127,702
18	EAST CARROLL	\$33,804,490	\$5,092,067	\$28,712,423	\$28,712,423	6.48	\$174,603
19	EAST FELICIANA	\$92,421,330	\$29,411,970	\$63,009,360	\$63,009,360	3.34	\$201,926
20	EVANGELINE	\$151,253,420	\$42,887,160	\$108,366,260	\$108,366,260	4.62	\$498,059
21	FRANKLIN	\$72,120,151	\$25,054,889	\$47,065,262	\$47,065,262	4.31	\$206,364
22	GRANT	\$53,400,517	\$23,292,295	\$30,108,222	\$30,108,222	5.93	\$177,693
23	IBERIA	\$371,541,206	\$93,096,717	\$278,444,489	\$278,444,489	5.28	\$1,453,870
24	IBERVILLE	\$344,903,894	\$39,986,085	\$304,917,809	\$304,917,809	3.93	\$1,339,316
25	JACKSON	\$92,324,250	\$17,411,340	\$74,912,910	\$74,912,910	4.61	\$328,615
26	JEFFERSON	\$3,210,148,630	\$783,759,710	\$2,426,388,920	\$2,183,750,028	2.91	\$6,871,278
27	JEFFERSON DAVIS	\$153,627,950	\$38,982,050	\$114,645,900	\$114,645,900	6.48	\$712,617
28	LAFAYETTE	\$1,213,764,199	\$288,630,372	\$925,133,827	\$925,133,827	4.59	\$4,119,536
29	LAFOURCHE	\$577,193,220	\$141,480,420	\$435,712,800	\$435,712,800	3.63	\$1,643,715
30	LASALLE	\$58,797,768	\$17,583,252	\$41,214,516	\$41,214,516	5.38	\$214,081
31	LINCOLN	\$248,687,570	\$49,095,530	\$199,592,040	\$199,592,040	4.79	\$874,265
32	LIVINGSTON	\$372,049,770	\$168,748,450	\$203,301,320	\$203,301,320	3.29	\$649,473
33	MADISON	\$55,072,747	\$10,267,943	\$44,804,804	\$44,804,804	4.76	\$200,720
34	MOREHOUSE	\$166,083,470	\$33,934,790	\$132,148,680	\$132,148,680	5.57	\$654,818
35	NATCHITOCHE	\$182,800,230	\$43,365,750	\$139,434,480	\$139,434,480	4.65	\$622,626
36	ORLEANS	\$2,604,609,957	\$465,989,854	\$2,138,620,103	\$748,517,036	27.65	\$56,664,467
37	OUACHITA	\$493,749,241	\$136,296,941	\$357,452,300	\$357,452,300	5.17	\$1,799,817
38	PLAQUEMINES	\$623,690,095	\$34,108,705	\$589,581,390	\$442,186,043	6.03	\$3,390,478
39	POINTE COUPEE	\$278,105,433	\$34,806,740	\$243,298,693	\$243,298,693	4.54	\$1,093,353
40	RAPIDES	\$607,400,819	\$155,441,656	\$451,959,163	\$451,959,163	4.78	\$2,140,082
41	RED RIVER	\$35,903,280	\$9,219,680	\$26,683,600	\$26,683,600	4.63	\$123,545
42	RICHLAND	\$85,142,370	\$24,228,570	\$60,913,800	\$60,913,800	6.99	\$470,867
43	SABINE	\$105,283,060	\$28,088,840	\$77,194,220	\$77,194,220	4.80	\$366,888
44	ST. BERNARD	\$415,911,140	\$124,249,179	\$291,661,961	\$102,081,686	3.75	\$1,082,513
45	ST. CHARLES	\$848,075,721	\$87,570,698	\$760,505,023	\$760,505,023	4.10	\$3,093,145
46	ST. HELENA	\$46,828,410	\$13,276,770	\$33,551,640	\$33,551,640	3.38	\$113,022
47	ST. JAMES	\$268,215,130	\$31,940,619	\$236,274,511	\$236,274,511	4.02	\$983,495
48	ST. JOHN THE BAPTIST	\$267,275,555	\$73,278,332	\$193,997,223	\$193,997,223	3.87	\$717,481
49	ST. LANDRY	\$429,198,810	\$101,319,040	\$327,879,770	\$327,879,770	4.45	\$1,405,450
50	ST. MARTIN	\$201,321,537	\$67,329,710	\$133,991,827	\$133,991,827	2.93	\$369,995
51	ST. MARY	\$372,300,073	\$63,123,334	\$309,176,739	\$309,176,739	8.60	\$2,598,176
52	ST. TAMMANY	\$1,290,943,410	\$421,714,159	\$869,229,251	\$869,229,251	3.70	\$3,005,660
53	TANGIPAHOA	\$456,602,905	\$152,156,595	\$304,446,310	\$304,446,310	4.06	\$1,242,708
54	TENSAS	\$44,513,775	\$6,152,899	\$38,360,876	\$38,360,876	4.36	\$161,646
55	TERREBONNE	\$613,656,650	\$151,796,400	\$461,860,250	\$461,860,250	3.86	\$1,771,548
56	UNION	\$129,785,200	\$30,514,840	\$99,270,360	\$99,270,360	3.27	\$310,421
57	VERMILION	\$286,037,320	\$76,541,620	\$209,495,700	\$209,495,700	4.51	\$923,161
58	VERNON	\$127,785,310	\$37,745,930	\$90,039,380	\$90,039,380	3.70	\$327,139
59	WASHINGTON	\$88,206,270	\$33,218,440	\$54,987,830	\$54,987,830	3.91	\$193,999
60	WEBSTER	\$169,007,200	\$44,481,710	\$124,525,490	\$124,525,490	5.63	\$698,591
61	WEST BATON ROUGE	\$238,638,480	\$31,959,310	\$206,679,170	\$206,679,170	4.39	\$897,695
62	WEST CARROLL	\$54,562,680	\$14,831,670	\$39,731,010	\$39,731,010	6.78	\$269,286
63	WEST FELICIANA	\$294,558,931	\$14,449,194	\$280,109,737	\$280,109,737	4.46	\$1,209,044
64	WINN	\$66,218,778	\$15,002,963	\$51,215,815	\$51,215,815	4.40	\$220,437
65	CITY OF MONROE	\$369,705,751	\$45,405,282	\$324,300,469	\$324,300,469	6.44	\$2,110,758
66	CITY OF BOGALUSA	\$74,743,470	\$19,223,350	\$55,520,120	\$49,968,108	6.44	\$360,987
67	ZACHARY COMMUNITY	\$128,756,910	\$27,431,400	\$101,325,510	\$101,325,510	5.00	\$500,751
68	CITY OF BAKER	\$44,354,740	\$18,493,000	\$25,861,740	\$25,861,740	5.00	\$120,565
	STATE TOTAL	\$27,683,241,967	\$6,189,508,421	\$21,493,733,546	\$19,503,462,207		\$145,654,187

**Table 7: FY 2006-2007 Budget Letter
FY 2004-2005 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	
	7	8	9	10	11	12	
ACADIA	20.03	\$3,542,443	0	13.45	1	\$160,138	\$4,609,089
ALLEN	5.13	\$338,554	12.37	77.18	6	\$1,245,754	\$1,870,760
ASCENSION	34.22	\$16,954,659	0	0	0	\$0	\$18,743,855
ASSUMPTION	33.98	\$2,821,746	0	0	0	\$0	\$3,279,305
AVOUELLES	9.6	\$837,385	0	0	0	\$0	\$1,130,433
BEAUREGARD	27.18	\$3,801,011	0	0	0	\$0	\$4,412,135
BIENVILLE	46.07	\$6,023,771	13.11	47	7	\$0	\$6,770,440
BOSSIER	39.35	\$17,399,372	0	0	0	\$0	\$19,004,475
CADDO	63.55	\$63,694,129	0	0	0	\$0	\$72,195,931
CALCASIEU	13.15	\$12,290,914	19.5	19.5	1	\$84,544	\$17,582,145
CALDWELL	32.52	\$929,238	0	0	0	\$0	\$1,082,860
CAMERON	44.2	\$6,623,825	0	0	0	\$0	\$7,291,049
CATAHOULA	12.67	\$372,310	3.31	5.18	4	\$118,461	\$611,875
CLAIBORNE	12.22	\$430,508	4.06	11.87	5	\$934,525	\$1,807,946
CONCORDIA	36.69	\$3,527,182	0	0	0	\$0	\$3,812,047
DESOTO	44	\$7,447,685	0	0	0	\$0	\$8,219,549
EAST BATON ROUGE	38.2	\$80,967,276	0	0	0	\$0	\$92,094,978
EAST CARROLL	6.72	\$181,071	0	0	9	\$0	\$355,674
EAST FELICIANA	15.51	\$937,186	0	0	0	\$0	\$1,139,112
EVANGELINE	10.35	\$1,115,783	2.08	12.32	3	\$1,493,714	\$3,107,556
FRANKLIN	9.49	\$427,942	9.49	9.49	0	\$0	\$634,306
GRANT	24.12	\$572,722	2	16.12	8	\$459,655	\$1,210,070
IBERIA	7.36	\$2,026,608	0	0	0	\$0	\$3,480,478
IBERVILLE	24.34	\$7,356,125	0	0	0	\$0	\$8,695,441
JACKSON	19.83	\$1,413,515	0	0	0	\$0	\$1,742,130
JEFFERSON	20	\$47,154,701	0	0	0	\$0	\$54,025,979
JEFFERSON DAVIS	10.77	\$1,184,396	4.02	22.55	7	\$1,365,690	\$3,262,703
LAFAYETTE	28.97	\$25,992,312	0	0	0	\$0	\$30,111,848
LAFORCHE	22.47	\$9,398,035	0	0	0	\$0	\$11,041,750
LASALLE	46	\$1,821,509	0	0	0	\$0	\$2,035,590
LINCOLN	31.1	\$5,668,635	4.94	11.61	3	\$512,755	\$7,055,655
LIVINGSTON	19.18	\$3,786,310	0	0	0	\$0	\$4,435,783
MADISON	5.27	\$245,994	0	0	0	\$0	\$446,714
MOREHOUSE	23.29	\$2,817,389	5	10	2	\$260,062	\$3,732,269
NATCHITOCHE	7	\$937,286	7	20	5	\$996,267	\$2,556,179
ORLEANS	14.26	\$35,761,119	0	0	7	\$0	\$92,425,586
OUACHITA	24.09	\$8,386,340	0	0	0	\$0	\$10,186,157
PLAQUEMINES	18.38	\$10,244,081	0	0	0	\$0	\$13,634,559
POINTE COUPEE	11.96	\$2,880,294	0	0	0	\$0	\$3,973,647
RAPIDES	20.99	\$9,400,704	3.04	24.15	13	\$4,470,730	\$16,011,516
RED RIVER	37.13	\$986,117	0	0	0	\$0	\$1,109,662
RICHLAND	7.48	\$429,932	0	0	4	\$0	\$900,799
SABINE	8.1	\$619,127	7.23	11.24	7	\$612,837	\$1,598,852
ST. BERNARD	31.25	\$9,020,945	0	0	0	\$0	\$10,103,458
ST. CHARLES	47.87	\$35,248,093	0	0	0	\$0	\$38,341,238
ST. HELENA	14.48	\$471,231	0	0	6	\$0	\$584,253
ST. JAMES	31.04	\$7,665,802	0	0	0	\$0	\$8,649,297
ST. JOHN THE BAPTIST	18.6	\$3,448,053	0	0	0	\$0	\$4,165,534
ST. LANDRY	16.15	\$5,110,166	0	0	0	\$0	\$6,515,616
ST. MARTIN	11.2	\$1,414,318	0	0	0	\$0	\$1,784,313
ST. MARY	11.45	\$3,459,211	10.34	13.77	3	\$3,689,599	\$9,746,986
ST. TAMMANY	46.99	\$38,281,343	46.99	56.73	0	\$0	\$41,287,003
TANGIPAHOA	0	\$0	0	3	1	\$473,138	\$1,715,846
TENSAS	28.65	\$1,062,192	0	0	0	\$0	\$1,223,838
TERREBONNE	5.41	\$2,482,921	0	0	0	\$0	\$4,254,469
UNION	2.98	\$282,855	1.56	1.64	9	\$155,425	\$748,701
VERMILION	35	\$7,141,528	0	0	0	\$0	\$8,064,689
VERNON	7.17	\$633,942	12.59	14.53	9	\$1,183,155	\$2,144,236
WASHINGTON	15.07	\$747,716	5.12	5.12	1	\$13,767	\$955,482
WEBSTER	13.66	\$2,248,954	0	0	0	\$0	\$2,947,545
WEST BATON ROUGE	15	\$3,067,296	0	0	0	\$0	\$3,964,991
WEST CARROLL	18.33	\$728,028	5	5	1	\$88,033	\$1,085,347
WEST FELICIANA	18.5	\$5,015,085	0	0	0	\$0	\$6,224,129
WINN	15.37	\$771,466	2.78	2.78	1	\$88,618	\$1,080,521
CITY OF MONROE	20.55	\$6,684,861	0	0	0	\$0	\$8,795,619
CITY OF BOGALUSA	56.37	\$3,026,113	0	0	0	\$0	\$3,387,100
ZACHARY COMMUNITY	39.2	\$3,805,534	0	0	1	\$0	\$4,306,285
CITY OF BAKER	38.2	\$921,118	0	0	0	\$0	\$1,041,683
STATE TOTAL		\$552,486,012				\$18,406,867	\$716,547,066

**Table 7: FY 2006-2007 Budget Letter
FY 2004-2005 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	
	14	15	16	17	18	19	20
ACADIA	0	\$0	0	26.3	5	\$895,229	\$895,229
ALLEN	0	\$0	8.5	32.6	6	\$1,261,592	\$1,261,592
ASCENSION	15.08	\$7,494,410	0	0	0	\$0	\$7,494,410
ASSUMPTION	3.6	\$300,183	0	0	0	\$0	\$300,183
AVOUELLES	0	\$0	4	16	3	\$108,380	\$108,380
BEAUREGARD	17.8	\$2,490,106	0	0	0	\$0	\$2,490,106
BIENVILLE	0	\$0	13.11	47	7	\$1,211,519	\$1,211,519
BOSSIER	0	\$0	13.55	13.55	1	\$5,980,624	\$5,980,624
CADDO	9.7	\$9,716,257	0	0	0	\$0	\$9,716,257
CALCASIEU	0	\$0	10.5	52	11	\$20,780,093	\$20,780,093
CALDWELL	0	\$0	0	0	0	\$0	\$0
CAMERON	0	\$0	3.5	30	4	\$1,515,944	\$1,515,944
CATAHOULA	0	\$0	6	25	3	\$292,111	\$292,111
CLAIBORNE	0	\$0	0	35.42	2	\$1,512,473	\$1,512,473
CONCORDIA	0	\$0	0	0	0	\$0	\$0
DESOTO	0	\$0	10.25	34	5	\$2,818,817	\$2,818,817
EAST BATON ROUGE	0	\$0	0	0	0	\$0	\$0
EAST CARROLL	0	\$0	0	0	0	\$0	\$0
EAST FELICIANA	0	\$1,797	0	0	0	\$0	\$1,797
EVANGELINE	0	\$0	16.25	36.5	2	\$656,829	\$656,829
FRANKLIN	0	\$0	0	0	0	\$0	\$0
GRANT	0	\$0	16	32	3	\$331,965	\$331,965
IBERIA	23.84	\$6,564,426	0	0	0	\$0	\$6,564,426
IBERVILLE	11	\$3,324,729	0	0	0	\$0	\$3,324,729
JACKSON	0	\$456,121	5	12	3	\$0	\$456,121
JEFFERSON	0	\$0	0	0	0	\$0	\$0
JEFFERSON DAVIS	0	\$0	7.25	22.5	7	\$2,039,321	\$2,039,321
LAFAYETTE	0.72	\$663,287	0	0	0	\$0	\$663,287
LAFOURCHE	17.2	\$7,193,868	0	0	0	\$0	\$7,193,868
LASALLE	1.43	\$65,830	0	0	0	\$0	\$65,830
LINCOLN	0	\$0	16.95	22	3	\$3,164,492	\$3,164,492
LIVINGSTON	0	\$0	6.37	69.25	10	\$2,993,590	\$2,993,590
MADISON	0	\$0	0	0	0	\$0	\$0
MOREHOUSE	10	\$1,266,751	0	0	0	\$0	\$1,266,751
NATCHITOCHES	0	\$0	35	39	3	\$4,011,484	\$4,011,484
ORLEANS	10.89	\$15,779,978	0	0	7	\$0	\$15,779,978
OUACHITA	0	\$5,407,616	8	30	2	\$0	\$5,407,616
PLAQUEMINES	0	\$0	0	0	0	\$0	\$0
POINTE COUPEE	0	\$0	2.56	12.28	2	\$781,844	\$781,844
RAPIDES	0	\$0	1	55	13	\$7,832,955	\$7,832,955
RED RIVER	42	\$1,114,434	0	0	0	\$0	\$1,114,434
RICHLAND	0	\$0	15	40	4	\$852,408	\$852,408
SABINE	0	\$0	15	56	7	\$2,027,204	\$2,027,204
ST. BERNARD	10.5	\$3,031,077	0	0	0	\$0	\$3,031,077
ST. CHARLES	6.36	\$4,798,198	0	0	0	\$0	\$4,798,198
ST. HELENA	0	\$0	0	0	6	\$0	\$0
ST. JAMES	10	\$2,323,514	0	0	0	\$0	\$2,323,514
ST. JOHN THE BAPTIST	24.12	\$4,471,482	0	0	0	\$0	\$4,471,482
ST. LANDRY	8	\$2,459,094	0	0	0	\$0	\$2,459,094
ST. MARTIN	22.39	\$2,827,338	0	0	0	\$0	\$2,827,338
ST. MARY	0	\$0	8.9	23.3	2	\$1,969,272	\$1,969,272
ST. TAMMANY	23.9	\$20,117,762	23.9	25.9	0	\$0	\$20,117,762
TANGIPAHOA	0	\$0	7	38	8	\$3,006,730	\$3,006,730
TENSAS	0	\$0	0	0	0	\$0	\$0
TERREBONNE	0	\$37	0	0	0	\$0	\$37
UNION	0	\$0	0	0	0	\$0	\$0
VERMILION	1	\$215,796	0	0	0	\$0	\$215,796
VERNON	0	\$0	12.56	98	9	\$2,355,518	\$2,355,518
WASHINGTON	0	\$0	24	46.5	3	\$2,052,598	\$2,052,598
WEBSTER	0	\$0	18.5	81.79	7	\$3,717,073	\$3,717,073
WEST BATON ROUGE	8	\$1,641,755	0	0	0	\$0	\$1,641,755
WEST CARROLL	0	\$0	0	0	0	\$0	\$0
WEST FELICIANA	6	\$1,626,517	0	0	0	\$0	\$1,626,517
WINN	0	\$0	16	70	4	\$1,207,721	\$1,207,721
CITY OF MONROE	15	\$4,890,904	0	0	0	\$0	\$4,890,904
CITY OF BOGALUSA	0	\$0	0	0	0	\$0	\$0
ZACHARY COMMUNITY	36	\$3,584,390	0	0	1	\$0	\$3,584,390
CITY OF BAKER	0	\$0	0	0	0	\$0	\$0
STATE TOTAL		\$113,827,657				\$75,377,786	\$189,205,443

**Table 7: FY 2006-2007 Budget Letter
FY 2004-2005 Local Property and Sales Tax Revenues**

School System	SUMMARY OF AD VALOREM TAXES						TOTAL AD VALOREM REVENUE INCLUDING DEBT 2004-2005 AFR	TOTAL AD VALOREM REVENUE INCLUDING DEBT 2004-2005 AFR with Hurricane Adjustments
	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 INCL. G DEBT		
	21	22	23	24	25	26	27	28
ACADIA	25.17	\$4,448,951	\$1,055,367	4.95	25.51	30.46	\$5,504,318	\$5,504,318
ALLEN	9.39	\$625,006	\$2,507,346	18.25	27.06	45.31	\$3,132,352	\$3,132,352
ASCENSION	52.91	\$26,238,265	\$0	15.37	38.45	53.82	\$26,238,265	\$26,238,265
ASSUMPTION	43.09	\$3,579,488	\$0	3.58	39.15	42.73	\$3,579,488	\$3,579,488
AVOUELLES	13.22	\$1,130,433	\$108,380	1.46	15.20	16.66	\$1,238,813	\$1,238,813
BEAUREGARD	49.35	\$6,902,241	\$0	17.74	31.44	49.18	\$6,902,241	\$6,902,241
BIENVILLE	51.78	\$6,770,440	\$1,211,519	8.80	49.16	57.95	\$7,981,959	\$7,981,959
BOSSIER	42.98	\$19,004,475	\$5,980,624	12.86	40.85	53.70	\$24,985,099	\$24,985,099
CADDO	81.73	\$81,912,188	\$0	9.38	69.67	79.05	\$81,912,188	\$81,912,188
CALCASIEU	18.72	\$17,497,601	\$20,864,637	22.04	18.65	40.69	\$38,362,238	\$38,362,238
CALDWELL	37.89	\$1,082,860	\$0	0.00	37.41	37.41	\$1,082,860	\$1,082,860
CAMERON	48.65	\$7,291,049	\$1,515,944	11.23	54.00	58.71	\$8,806,993	\$7,926,294
CATAHOULA	16.79	\$493,414	\$410,572	9.78	20.48	30.25	\$903,986	\$903,986
CLAIBORNE	18.51	\$873,421	\$2,446,998	20.45	24.45	44.90	\$3,320,419	\$3,320,419
CONCORDIA	39.66	\$3,812,047	\$0	0.00	38.54	38.54	\$3,812,047	\$3,812,047
DESOTO	48.56	\$8,219,549	\$2,818,817	16.43	47.90	64.33	\$11,038,366	\$11,038,366
EAST BATON ROUGE	43.45	\$92,094,978	\$0	0.00	42.74	42.74	\$92,094,978	\$92,094,978
EAST CARROLL	13.20	\$355,674	\$0	0.00	12.39	12.39	\$355,674	\$355,674
EAST FELICIANA	18.85	\$1,140,909	\$0	0.03	18.08	18.11	\$1,140,909	\$1,140,909
EVANGELINE	14.97	\$1,613,842	\$2,150,543	6.06	28.68	34.74	\$3,764,385	\$3,764,385
FRANKLIN	13.80	\$634,306	\$0	0.00	13.48	13.48	\$634,306	\$634,306
GRANT	30.05	\$750,415	\$791,620	11.03	40.19	51.22	\$1,542,035	\$1,542,035
IBERIA	36.48	\$10,044,904	\$0	23.58	12.50	36.08	\$10,044,904	\$10,044,904
IBERVILLE	39.27	\$12,020,170	\$0	10.90	28.52	39.42	\$12,020,170	\$12,020,170
JACKSON	24.44	\$2,198,251	\$0	6.09	23.26	29.34	\$2,198,251	\$2,198,251
JEFFERSON	22.91	\$54,025,979	\$0	0.00	24.74	22.27	\$54,025,979	\$48,623,381
JEFFERSON DAVIS	17.25	\$1,897,013	\$3,405,011	17.79	28.46	46.25	\$5,302,024	\$5,302,024
LAFAYETTE	34.28	\$30,775,135	\$0	0.72	32.55	33.27	\$30,775,135	\$30,775,135
LAFOURCHE	43.30	\$18,235,618	\$0	16.51	25.34	41.85	\$18,235,618	\$18,235,618
LASALLE	52.81	\$2,101,420	\$0	1.60	49.39	50.99	\$2,101,420	\$2,101,420
LINCOLN	35.89	\$6,542,900	\$3,677,247	15.85	35.35	51.21	\$10,220,147	\$10,220,147
LIVINGSTON	22.47	\$4,435,783	\$2,993,590	14.72	21.82	36.54	\$7,429,373	\$7,429,373
MADISON	10.03	\$446,714	\$0	0.00	9.97	9.97	\$446,714	\$446,714
MOREHOUSE	38.86	\$4,738,958	\$260,062	9.59	28.24	37.83	\$4,999,020	\$4,999,020
NATCHITOCHE	11.65	\$1,559,912	\$5,007,751	28.77	18.33	47.10	\$6,567,663	\$6,567,663
ORLEANS	52.80	\$108,205,564	\$0	21.08	123.48	50.60	\$108,205,564	\$37,871,947
OUACHITA	29.26	\$15,593,773	\$0	15.13	28.50	43.62	\$15,593,773	\$15,593,773
PLAQUEMINES	24.41	\$13,634,559	\$0	0.00	30.83	23.13	\$13,634,559	\$10,225,919
POINTE COUPEE	16.50	\$3,973,647	\$781,844	3.21	16.33	19.55	\$4,755,491	\$4,755,491
RAPIDES	25.77	\$11,540,786	\$12,303,685	17.33	35.43	52.76	\$23,844,471	\$23,844,471
RED RIVER	83.76	\$2,224,096	\$0	41.76	41.59	83.35	\$2,224,096	\$2,224,096
RICHLAND	14.47	\$900,799	\$852,408	13.99	14.79	28.78	\$1,753,207	\$1,753,207
SABINE	12.90	\$986,015	\$2,640,041	26.26	20.71	46.97	\$3,626,056	\$3,626,056
ST. BERNARD	45.50	\$13,134,535	\$0	29.69	98.97	45.03	\$13,134,535	\$4,597,087
ST. CHARLES	58.33	\$43,139,436	\$0	6.31	50.42	56.72	\$43,139,436	\$43,139,436
ST. HELENA	17.86	\$584,253	\$0	0.00	17.41	17.41	\$584,253	\$584,253
ST. JAMES	45.06	\$10,972,811	\$0	9.83	36.61	46.44	\$10,972,811	\$10,972,811
ST. JOHN THE BAPTIST	46.59	\$8,637,016	\$0	23.05	21.47	44.52	\$8,637,016	\$8,637,016
ST. LANDRY	28.60	\$8,974,710	\$0	7.50	19.87	27.37	\$8,974,710	\$8,974,710
ST. MARTIN	36.52	\$4,611,651	\$0	21.10	13.32	34.42	\$4,611,651	\$4,611,651
ST. MARY	20.05	\$6,057,387	\$5,658,871	6.37	31.53	37.90	\$11,716,258	\$11,716,258
ST. TAMMANY	74.59	\$61,404,765	\$0	23.14	47.50	70.64	\$61,404,765	\$61,404,765
TANGIPAHOA	4.06	\$1,242,708	\$3,479,868	9.88	5.64	15.51	\$4,722,576	\$4,722,576
TENSAS	33.01	\$1,223,838	\$0	0.00	31.90	31.90	\$1,223,838	\$1,223,838
TERREBONNE	9.27	\$4,254,506	\$0	0.00	9.21	9.21	\$4,254,506	\$4,254,506
UNION	6.25	\$593,276	\$155,425	0.00	7.54	7.54	\$748,701	\$748,701
VERMILION	40.51	\$8,280,485	\$0	1.03	38.50	39.53	\$8,280,485	\$8,280,485
VERNON	10.87	\$961,081	\$3,538,673	26.16	23.81	49.98	\$4,499,754	\$4,499,754
WASHINGTON	18.98	\$941,715	\$2,066,365	37.33	17.38	54.70	\$3,008,080	\$3,008,080
WEBSTER	19.29	\$2,947,545	\$3,717,073	29.85	23.67	53.52	\$6,664,618	\$6,664,618
WEST BATON ROUGE	27.39	\$5,606,746	\$0	7.94	19.18	27.13	\$5,606,746	\$5,606,746
WEST CARROLL	25.11	\$997,314	\$88,033	0.00	27.32	27.32	\$1,085,347	\$1,085,347
WEST FELICIANA	28.96	\$7,850,646	\$0	5.81	22.22	28.03	\$7,850,646	\$7,850,646
WINN	19.77	\$991,903	\$1,296,339	23.58	21.10	44.68	\$2,288,242	\$2,288,242
CITY OF MONROE	41.99	\$13,686,523	\$0	15.08	27.12	42.20	\$13,686,523	\$13,686,523
CITY OF BOGALUSA	62.81	\$3,387,100	\$0	0.00	67.79	61.01	\$3,387,100	\$3,048,390
ZACHARY COMMUNITY	80.20	\$7,890,675	\$0	35.38	42.50	77.87	\$7,890,675	\$7,890,675
CITY OF BAKER	43.20	\$1,041,683	\$0	0.00	40.28	40.28	\$1,041,683	\$1,041,683
STATE TOTAL		\$811,967,856	\$93,784,653	9.70	36.74	41.88	\$905,752,509	\$816,850,797

**Table 7: FY 2006-2007 Budget Letter
FY 2004-2005 Local Property and Sales Tax Revenues**

School System	SUMMARY OF SALES TAXES			TOTAL SALES TAX REVENUE 2004-2005 AFR	TOTAL SALES TAX REVENUE 2004-2005 with Hurricane Adjustments
	COMBINE D SALES PERCENT	SALES REVENUE (NON-DEBT)	SALES REVENUE (DEBT)		
	29	30	31		
ACADIA	1.38%	\$6,863,468	\$0	\$6,863,468	\$6,863,468
ALLEN	3.00%	\$5,701,439	\$0	\$5,701,439	\$5,701,439
ASCENSION	2.00%	\$29,755,177	\$0	\$29,755,177	\$29,755,177
ASSUMPTION	2.50%	\$3,423,547	\$855,874	\$4,279,421	\$4,279,421
AVOUELLES	1.50%	\$4,898,768	\$0	\$4,898,768	\$4,898,768
BEAUREGARD	2.00%	\$7,379,800	\$0	\$7,379,800	\$7,379,800
BIENVILLE	2.00%	\$3,266,599	\$0	\$3,266,599	\$3,266,599
BOSSIER	1.63%	\$30,090,011	\$0	\$30,090,011	\$30,090,011
CADDO	1.50%	\$56,468,752	\$0	\$56,468,752	\$56,468,752
CALCASIEU	2.00%	\$72,382,027	\$0	\$72,382,027	\$72,382,027
CALDWELL	2.00%	\$1,746,563	\$0	\$1,746,563	\$1,746,563
CAMERON	0.00%	\$0	\$0	\$0	\$0
CATAHOULA	2.00%	\$1,502,140	\$0	\$1,502,140	\$1,502,140
CLAIBORNE	2.00%	\$2,641,655	\$0	\$2,641,655	\$2,641,655
CONCORDIA	2.00%	\$3,345,883	\$0	\$3,345,883	\$3,345,883
DESOTO	2.50%	\$7,472,721	\$824,481	\$8,297,202	\$8,297,202
EAST BATON ROUGE	2.00%	\$128,856,908	\$0	\$128,856,908	\$128,856,908
EAST CARROLL	3.00%	\$1,369,753	\$0	\$1,369,753	\$1,369,753
EAST FELICIANA	2.00%	\$2,112,549	\$0	\$2,112,549	\$2,112,549
EVANGELINE	2.00%	\$5,173,526	\$0	\$5,173,526	\$5,173,526
FRANKLIN	1.50%	\$2,822,291	\$0	\$2,822,291	\$2,822,291
GRANT	1.00%	\$855,257	\$0	\$855,257	\$855,257
IBERIA	2.00%	\$19,392,624	\$484,173	\$19,876,797	\$19,876,797
IBERVILLE	2.00%	\$11,061,136	\$0	\$11,061,136	\$11,061,136
JACKSON	3.00%	\$9,112,631	\$0	\$9,112,631	\$9,112,631
JEFFERSON	2.00%	\$156,047,799	\$0	\$156,047,799	\$140,443,019
JEFFERSON DAVIS	2.50%	\$7,304,887	\$1,073,956	\$8,378,843	\$8,378,843
LAFAYETTE	2.00%	\$66,004,476	\$9,422,041	\$75,426,517	\$75,426,517
LAFOURCHE	2.00%	\$20,180,611	\$0	\$20,180,611	\$20,180,611
LASALLE	2.00%	\$2,769,318	\$0	\$2,769,318	\$2,769,318
LINCOLN	2.00%	\$10,272,536	\$0	\$10,272,536	\$10,272,536
LIVINGSTON	2.50%	\$22,519,499	\$334,926	\$22,854,425	\$22,854,425
MADISON	2.00%	\$1,395,439	\$345,466	\$1,740,905	\$1,740,905
MOREHOUSE	2.00%	\$5,858,805	\$0	\$5,858,805	\$5,858,805
NATCHITOCHES	2.00%	\$9,039,452	\$0	\$9,039,452	\$9,039,452
ORLEANS	1.50%	\$90,053,680	\$0	\$90,053,680	\$31,518,788
OUACHITA	3.00%	\$28,853,074	\$0	\$28,853,074	\$28,853,074
PLAQUEMINES	2.00%	\$10,725,769	\$1,226,031	\$11,951,800	\$8,963,850
POINTE COUPEE	2.00%	\$5,389,958	\$0	\$5,389,958	\$5,389,958
RAPIDES	1.50%	\$30,259,719	\$0	\$30,259,719	\$30,259,719
RED RIVER	2.00%	\$1,229,023	\$0	\$1,229,023	\$1,229,023
RICHLAND	2.00%	\$3,262,035	\$0	\$3,262,035	\$3,262,035
SABINE	1.50%	\$2,994,363	\$595,631	\$3,589,994	\$3,589,994
ST. BERNARD	2.00%	\$14,954,933	\$620,195	\$15,575,128	\$5,451,295
ST. CHARLES	3.00%	\$30,022,182	\$1,339,022	\$31,361,204	\$31,361,204
ST. HELENA	2.00%	\$980,975	\$0	\$980,975	\$980,975
ST. JAMES	2.50%	\$10,206,332	\$0	\$10,206,332	\$10,206,332
ST. JOHN THE BAPTIST	2.25%	\$14,497,535	\$0	\$14,497,535	\$14,497,535
ST. LANDRY	2.00%	\$17,925,437	\$0	\$17,925,437	\$17,925,437
ST. MARTIN	2.00%	\$8,541,960	\$0	\$8,541,960	\$8,541,960
ST. MARY	1.75%	\$12,279,802	\$0	\$12,279,802	\$12,279,802
ST. TAMMANY	2.00%	\$65,696,266	\$0	\$65,696,266	\$65,696,266
TANGIPAHOA	2.00%	\$19,824,189	\$4,551,246	\$24,375,435	\$24,375,435
TENSAS	1.50%	\$676,341	\$0	\$676,341	\$676,341
TERREBONNE	2.08%	\$36,696,743	\$0	\$36,696,743	\$36,696,743
UNION	2.00%	\$3,336,573	\$0	\$3,336,573	\$3,336,573
VERMILION	1.00%	\$5,879,987	\$0	\$5,879,987	\$5,879,987
VERNON	2.00%	\$9,283,498	\$0	\$9,283,498	\$9,283,498
WASHINGTON	2.00%	\$3,496,128	\$0	\$3,496,128	\$3,496,128
WEBSTER	2.13%	\$11,886,974	\$0	\$11,886,974	\$11,886,974
WEST BATON ROUGE	2.00%	\$7,185,096	\$0	\$7,185,096	\$7,185,096
WEST CARROLL	2.00%	\$1,791,088	\$0	\$1,791,088	\$1,791,088
WEST FELICIANA	2.00%	\$3,141,868	\$0	\$3,141,868	\$3,141,868
WINN	2.00%	\$3,302,600	\$0	\$3,302,600	\$3,302,600
CITY OF MONROE	2.00%	\$22,382,430	\$0	\$22,382,430	\$22,382,430
CITY OF BOGALUSA	1.00%	\$2,124,049	\$0	\$2,124,049	\$1,911,644
ZACHARY COMMUNITY	2.00%	\$5,872,816	\$0	\$5,872,816	\$5,872,816
CITY OF BAKER	2.00%	\$2,683,993	\$0	\$2,683,993	\$2,683,993
STATE TOTAL	1.96%	\$1,206,525,463	\$21,673,042	\$1,228,198,505	\$1,140,734,645

**Table 7: FY 2006-2007 Budget Letter
FY 2004-2005 Local Property and Sales Tax Revenues**

School System	COMPUTED SALES TAX BASE					
	2005-06 COMPUTED SALES TAX BASE	2006-07 COMPUTED SALES TAX BASE	COMPUTED SALES TAX BASE PERCENT CHANGE	COMPUTED SALES TAX BASE WITH 15% GROWTH CAP (USED IN CALCULATING THE LWF)	NON-DEBT RATE	DEBT RATE
	34	35	36	37	38	39
ACADIA	\$513,157,200	\$497,352,754	-3.08%	\$497,352,754	1.38%	0.00%
ALLEN	\$179,174,909	\$190,047,967	6.07%	\$190,047,967	3.00%	0.00%
ASCENSION	\$1,391,423,850	\$1,487,758,850	6.92%	\$1,487,758,850	2.00%	0.00%
ASSUMPTION	\$186,390,360	\$171,176,840	-8.16%	\$171,176,840	2.00%	0.50%
AVOUELLES	\$315,419,667	\$326,584,533	3.54%	\$326,584,533	1.50%	0.00%
BEAUREGARD	\$346,304,950	\$368,990,000	6.55%	\$368,990,000	2.00%	0.00%
BIENVILLE	\$146,483,600	\$163,329,950	11.50%	\$163,329,950	2.00%	0.00%
BOSSIER	\$1,675,782,867	\$1,846,012,945	10.16%	\$1,846,012,945	1.63%	0.00%
CADDO	\$3,527,895,067	\$3,764,583,467	6.71%	\$3,764,583,467	1.50%	0.00%
CALCASIEU	\$3,302,402,050	\$3,619,101,350	9.59%	\$3,619,101,350	2.00%	0.00%
CALDWELL	\$74,742,250	\$87,328,150	16.84%	\$85,953,588	2.00%	0.00%
CAMERON	\$30,914,400	\$28,703,198	-7.15%	\$28,703,198	0.00%	0.00%
CATAHOULA	\$75,440,500	\$75,107,000	-0.44%	\$75,107,000	2.00%	0.00%
CLAIBORNE	\$122,996,950	\$132,082,750	7.39%	\$132,082,750	2.00%	0.00%
CONCORDIA	\$172,586,800	\$167,294,150	-3.07%	\$167,294,150	2.00%	0.00%
DESOTO	\$322,755,000	\$331,888,080	2.83%	\$331,888,080	2.25%	0.25%
EAST BATON ROUGE	\$6,171,938,850	\$6,442,845,400	4.39%	\$6,442,845,400	2.00%	0.00%
EAST CARROLL	\$46,911,533	\$45,658,433	-2.67%	\$45,658,433	3.00%	0.00%
EAST FELICIANA	\$140,044,600	\$105,627,450	-24.58%	\$105,627,450	2.00%	0.00%
EVANGELINE	\$236,116,900	\$258,676,300	9.55%	\$258,676,300	2.00%	0.00%
FRANKLIN	\$186,915,267	\$188,152,733	0.66%	\$188,152,733	1.50%	0.00%
GRANT	\$78,772,600	\$85,525,700	8.57%	\$85,525,700	1.00%	0.00%
IBERIA	\$965,872,950	\$993,839,850	2.90%	\$993,839,850	1.95%	0.05%
IBERVILLE	\$546,437,500	\$553,056,800	1.21%	\$553,056,800	2.00%	0.00%
JACKSON	\$216,217,200	\$303,754,367	40.49%	\$248,649,780	3.00%	0.00%
JEFFERSON	\$7,526,910,800	\$7,022,150,950	-6.71%	\$7,022,150,950	2.22%	0.00%
JEFFERSON DAVIS	\$319,913,400	\$335,153,720	4.76%	\$335,153,720	2.18%	0.32%
LAFAYETTE	\$3,564,209,500	\$3,771,325,850	5.81%	\$3,771,325,850	1.75%	0.25%
LAFOURCHE	\$1,002,894,900	\$1,009,030,550	0.61%	\$1,009,030,550	2.00%	0.00%
LASALLE	\$129,467,150	\$138,465,900	6.95%	\$138,465,900	2.00%	0.00%
LINCOLN	\$678,479,750	\$513,626,800	-24.30%	\$513,626,800	2.00%	0.00%
LIVINGSTON	\$846,153,040	\$914,177,000	8.04%	\$914,177,000	2.46%	0.04%
MADISON	\$99,884,800	\$87,045,250	-12.85%	\$87,045,250	1.60%	0.40%
MOREHOUSE	\$291,344,947	\$292,940,250	0.55%	\$292,940,250	2.00%	0.00%
NATCHITOCHES	\$445,042,467	\$451,972,600	1.56%	\$451,972,600	2.00%	0.00%
ORLEANS	\$6,178,357,667	\$2,101,252,533	-65.99%	\$2,101,252,533	4.29%	0.00%
OUACHITA	\$1,003,892,900	\$961,769,133	-4.20%	\$961,769,133	3.00%	0.00%
PLAQUEMINES	\$624,657,700	\$448,192,500	-28.25%	\$448,192,500	2.39%	0.27%
POINTE COUPEE	\$240,264,950	\$269,497,900	12.17%	\$269,497,900	2.00%	0.00%
RAPIDES	\$1,869,636,933	\$2,017,314,600	7.90%	\$2,017,314,600	1.50%	0.00%
RED RIVER	\$66,670,100	\$61,451,150	-7.83%	\$61,451,150	2.00%	0.00%
RICHLAND	\$155,898,400	\$163,101,750	4.62%	\$163,101,750	2.00%	0.00%
SABINE	\$220,008,667	\$239,332,933	8.78%	\$239,332,933	1.25%	0.25%
ST. BERNARD	\$756,503,900	\$272,564,750	-63.97%	\$272,564,750	5.49%	0.23%
ST. CHARLES	\$962,053,700	\$1,045,373,467	8.66%	\$1,045,373,467	2.87%	0.13%
ST. HELENA	\$53,382,950	\$49,048,750	-8.12%	\$49,048,750	2.00%	0.00%
ST. JAMES	\$330,936,280	\$408,253,280	23.36%	\$380,576,722	2.50%	0.00%
ST. JOHN THE BAPTIST	\$554,307,111	\$644,334,889	16.24%	\$637,453,178	2.25%	0.00%
ST. LANDRY	\$803,385,550	\$896,271,850	11.56%	\$896,271,850	2.00%	0.00%
ST. MARTIN	\$395,688,100	\$427,098,000	7.94%	\$427,098,000	2.00%	0.00%
ST. MARY	\$687,506,686	\$701,702,971	2.06%	\$701,702,971	1.75%	0.00%
ST. TAMMANY	\$3,032,441,900	\$3,284,813,300	8.32%	\$3,284,813,300	2.00%	0.00%
TANGIPAHOA	\$1,148,252,500	\$1,218,771,750	6.14%	\$1,218,771,750	1.63%	0.37%
TENSAS	\$40,356,133	\$45,089,400	11.73%	\$45,089,400	1.50%	0.00%
TERREBONNE	\$1,636,640,913	\$1,764,266,490	7.80%	\$1,764,266,490	2.08%	0.00%
UNION	\$166,880,750	\$166,828,650	-0.03%	\$166,828,650	2.00%	0.00%
VERMILION	\$566,385,200	\$587,998,700	3.82%	\$587,998,700	1.00%	0.00%
VERNON	\$417,675,800	\$464,174,900	11.13%	\$464,174,900	2.00%	0.00%
WASHINGTON	\$171,575,900	\$174,806,400	1.88%	\$174,806,400	2.00%	0.00%
WEBSTER	\$467,112,906	\$558,073,897	19.47%	\$537,179,842	2.13%	0.00%
WEST BATON ROUGE	\$337,650,200	\$359,254,800	6.40%	\$359,254,800	2.00%	0.00%
WEST CARROLL	\$92,644,400	\$89,554,400	-3.34%	\$89,554,400	2.00%	0.00%
WEST FELICIANA	\$144,484,250	\$157,093,400	8.73%	\$157,093,400	2.00%	0.00%
WINN	\$156,948,550	\$165,130,000	5.21%	\$165,130,000	2.00%	0.00%
CITY OF MONROE	\$1,108,136,750	\$1,119,121,500	0.99%	\$1,119,121,500	2.00%	0.00%
CITY OF BOGALUSA	\$205,434,500	\$191,164,400	-6.95%	\$191,164,400	1.11%	0.00%
ZACHARY COMMUNITY	\$263,103,550	\$293,640,800	11.61%	\$293,640,800	2.00%	0.00%
CITY OF BAKER	\$124,968,900	\$134,199,650	7.39%	\$134,199,650	2.00%	0.00%
STATE TOTAL	\$60,861,243,270	\$58,250,910,780	-4.29%	\$58,138,979,306	2.07%	0.04%

**Table 7: FY 2006-2007 Budget Letter
FY 2004-2005 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 2004-2005 AFR	Total Revenue for Use in MFP Level 2	Per Pupil	FY 05-06 Budget Letter Total Revenue for Use in MFP Level 2
				43
	40	41	42	43
ACADIA	\$373,678	\$12,741,464	\$1,398	\$10,684,381
ALLEN	\$96,519	\$8,930,310	\$2,148	\$8,118,655
ASCENSION	\$162,802	\$56,156,244	\$3,218	\$51,604,325
ASSUMPTION	\$119,548	\$7,978,457	\$1,956	\$8,111,365
AVOUELLES	\$848,743	\$6,986,324	\$1,149	\$6,170,308
BEAUREGARD	\$291,162	\$14,573,203	\$2,404	\$13,859,360
BIENVILLE	\$495,882	\$11,744,440	\$5,197	\$11,050,106
BOSSIER	\$609,192	\$55,684,302	\$2,942	\$45,738,460
CADDO	\$2,389,330	\$140,770,270	\$3,341	\$130,790,670
CALCASIEU	\$1,013,045	\$111,757,310	\$3,665	\$105,296,912
CALDWELL	\$460,106	\$3,289,529	\$1,901	\$2,582,560
CAMERON	\$1,184,320	\$9,110,614	\$5,545	\$9,700,590
CATAHOULA	\$85,058	\$2,491,184	\$1,419	\$2,536,337
CLAIBORNE	\$192,427	\$6,154,501	\$2,398	\$5,641,646
CONCORDIA	\$218,856	\$7,376,786	\$1,877	\$7,347,878
DESOTO	\$445,266	\$19,780,834	\$4,174	\$18,274,152
EAST BATON ROUGE	\$3,745,686	\$224,697,572	\$4,836	\$213,682,567
EAST CARROLL	\$114,525	\$1,839,952	\$1,253	\$1,827,580
EAST FELICIANA	\$123,489	\$3,376,947	\$1,509	\$3,940,963
EVANGELINE	\$232,202	\$9,170,113	\$1,566	\$8,595,341
FRANKLIN	\$109,695	\$3,566,292	\$1,129	\$3,477,835
GRANT	\$564,262	\$2,961,554	\$835	\$2,913,134
IBERIA	\$548,083	\$30,469,784	\$2,234	\$29,266,832
IBERVILLE	\$153,646	\$23,234,952	\$5,622	\$22,158,879
JACKSON	\$161,233	\$11,472,115	\$5,248	\$8,566,770
JEFFERSON	\$2,240,249	\$191,306,649	\$4,278	\$199,282,063
JEFFERSON DAVIS	\$307,626	\$13,988,493	\$2,473	\$13,542,987
LAFAYETTE	\$2,109,558	\$108,311,210	\$3,695	\$100,837,872
LAFOURCHE	\$1,052,746	\$39,468,975	\$2,757	\$37,818,209
LASALLE	\$65,614	\$4,936,352	\$1,961	\$4,727,852
LINCOLN	\$282,590	\$20,775,273	\$3,143	\$22,041,657
LIVINGSTON	\$724,187	\$31,007,985	\$1,396	\$28,561,681
MADISON	\$14,617	\$2,202,236	\$1,018	\$1,966,365
MOREHOUSE	\$311,894	\$11,169,719	\$2,295	\$10,274,413
NATCHITOCHE	\$681,572	\$16,288,687	\$2,489	\$13,297,124
ORLEANS	\$2,850,361	\$72,241,096	\$3,301	\$196,228,687
OUACHITA	\$1,026,336	\$45,473,183	\$2,524	\$46,604,235
PLAQUEMINES	\$1,637,187	\$20,826,956	\$5,787	\$25,565,466
POINTE COUPEE	\$153,823	\$10,299,272	\$3,553	\$9,311,663
RAPIDES	\$1,222,202	\$55,326,392	\$2,445	\$53,498,760
RED RIVER	\$47,140	\$3,500,259	\$2,411	\$3,599,259
RICHLAND	\$234,791	\$5,250,033	\$1,578	\$5,449,441
SABINE	\$163,248	\$7,379,298	\$1,832	\$7,045,842
ST. BERNARD	\$538,220	\$10,586,602	\$3,529	\$27,272,330
ST. CHARLES	\$288,432	\$74,789,072	\$7,897	\$70,250,055
ST. HELENA	\$78,643	\$1,643,871	\$1,143	\$1,641,909
ST. JAMES	\$86,478	\$21,265,621	\$5,580	\$19,742,479
ST. JOHN THE BAPTIST	\$211,788	\$23,346,339	\$3,562	\$20,474,685
ST. LANDRY	\$483,200	\$27,383,347	\$1,840	\$25,367,570
ST. MARTIN	\$601,474	\$13,755,085	\$1,691	\$12,717,191
ST. MARY	\$563,459	\$24,559,519	\$2,547	\$23,729,588
ST. TAMMANY	\$1,768,679	\$128,869,710	\$3,764	\$117,102,048
TANGIPAHOA	\$220,096	\$29,318,107	\$1,582	\$27,180,860
TENSAS	\$59,175	\$1,959,354	\$2,477	\$1,891,199
TERREBONNE	\$840,390	\$41,791,639	\$2,220	\$38,370,932
UNION	\$155,612	\$4,240,886	\$1,395	\$4,253,752
VERMILION	\$2,226,835	\$16,387,307	\$1,919	\$15,774,992
VERNON	\$648,211	\$14,431,463	\$1,563	\$13,145,621
WASHINGTON	\$146,504	\$6,650,712	\$1,412	\$6,360,426
WEBSTER	\$478,886	\$19,030,478	\$2,694	\$14,557,908
WEST BATON ROUGE	\$131,527	\$12,923,369	\$3,850	\$12,212,380
WEST CARROLL	\$100,719	\$2,977,154	\$1,368	\$2,313,802
WEST FELICIANA	\$54,368	\$11,046,882	\$4,843	\$10,682,802
WINN	\$449,221	\$6,040,063	\$2,328	\$5,890,922
CITY OF MONROE	\$313,001	\$36,381,954	\$4,150	\$35,829,288
CITY OF BOGALUSA	\$211,724	\$5,171,758	\$2,076	\$5,625,791
ZACHARY COMMUNITY	\$52,586	\$13,816,077	\$4,013	\$9,049,838
CITY OF BAKER	\$35,451	\$3,761,127	\$1,724	\$3,505,418
STATE TOTAL	\$40,609,175	\$1,998,194,617	\$3,094	\$2,036,534,955

**TABLE 8: FY 2006-07 Budget Letter
May 1, 2006 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	31	110	811	831	742	735	799	677	691	697	679
2	Allen Parish	0	36	347	389	305	326	358	353	313	326	317
3	Ascension Parish	0	276	1,383	1,528	1,355	1,439	1,491	1,375	1,427	1,359	1,370
4	Assumption Parish	0	78	304	301	301	299	354	327	313	372	314
5	Avoyelles Parish	44	69	540	547	470	421	525	439	466	419	460
6	Beauregard Parish	0	103	514	487	442	452	486	434	488	523	500
7	Bienville Parish	0	0	169	151	192	188	207	164	158	195	220
8	Bossier Parish	0	239	1,683	1,630	1,464	1,483	1,549	1,441	1,399	1,456	1,671
9	Caddo Parish	31	577	3,627	3,476	3,248	3,295	3,721	2,926	3,348	3,417	3,885
10	Calcasieu Parish	20	420	2,639	2,704	2,339	2,380	2,546	2,203	2,421	2,332	2,367
11	Caldwell Parish	0	31	158	146	121	140	163	117	135	138	143
12	Cameron Parish	0	29	114	107	103	104	101	116	101	97	142
13	Catahoula Parish	0	10	169	160	161	136	131	146	137	123	149
14	Claiborne Parish	0	62	192	200	177	190	214	189	190	220	226
15	Concordia Parish	0	28	356	401	300	321	368	317	278	331	326
16	DeSoto Parish	0	85	398	389	338	370	376	333	371	431	410
17	E. Baton Rouge Parish	0	386	4,181	4,036	3,774	3,689	4,342	3,449	3,524	3,373	4,357
18	East Carroll Parish	0	3	130	102	127	108	118	129	114	120	153
19	East Feliciana Parish	0	10	218	186	187	185	195	171	130	180	204
20	Evangeline Parish	13	52	506	559	499	502	524	462	438	471	517
21	Franklin Parish	0	42	242	269	292	261	300	229	260	271	243
22	Grant Parish	4	34	275	306	266	275	302	297	267	283	316
23	Iberia Parish	50	144	1,192	1,200	1,092	1,070	1,197	1,073	963	1,163	1,038
24	Iberville Parish	0	26	355	419	330	328	370	334	312	376	336
25	Jackson Parish	0	21	185	174	184	168	193	151	174	175	177
26	Jefferson Parish	0	146	3,295	3,427	3,242	3,167	3,429	3,265	3,310	3,177	3,374
27	Jefferson Davis Parish	12	92	485	476	448	419	475	428	401	438	450
28	Lafayette Parish	68	177	2,369	2,432	2,362	2,316	2,427	2,197	2,327	2,198	2,520
29	Lafourche Parish	60	247	1,082	1,098	1,108	1,018	1,199	1,066	996	1,167	1,394
30	LaSalle Parish	0	20	208	194	230	197	192	172	166	217	221
31	Lincoln Parish	0	59	553	532	499	501	573	487	512	530	537
32	Livingston Parish	0	244	1,926	2,050	1,785	1,685	1,877	1,675	1,824	1,893	1,846
33	Madison Parish	0	3	191	182	165	183	184	160	221	213	243
34	Morehouse Parish	0	101	461	466	423	437	417	400	301	434	332
35	Natchitoches Parish	27	96	610	548	535	537	607	457	465	517	508
36	Orleans Parish	0	61	538	595	558	535	521	563	522	573	706
37	Ouachita Parish	34	172	1,512	1,580	1,431	1,451	1,395	1,293	1,372	1,511	1,399
38	Plaquemines Parish	0	8	236	226	207	212	209	224	218	253	228
39	Pointe Coupee Parish	0	30	263	254	243	223	269	249	196	257	283
40	Rapides Parish	70	273	2,057	2,003	1,762	1,734	1,900	1,736	1,594	1,728	1,710
41	Red River Parish	0	9	128	110	106	104	116	133	99	131	168
42	Richland Parish	0	25	316	330	263	246	275	247	275	256	294
43	Sabine Parish	1	52	374	305	318	294	320	278	294	314	358
44	St. Bernard Parish	0	8	143	108	132	169	157	124	170	187	180
45	St. Charles Parish	15	67	737	784	707	709	809	706	726	765	751
46	St. Helena Parish	0	71	111	119	99	100	119	101	107	101	124
47	St. James Parish	12	91	321	291	262	258	304	287	257	373	296
48	St. John the Baptist Parish	0	83	559	551	521	495	553	506	544	522	596
49	St. Landry Parish	50	120	1,361	1,399	1,227	1,200	1,271	1,162	1,070	1,202	1,167
50	St. Martin Parish	6	125	711	662	620	639	684	592	576	625	680
51	St. Mary Parish	30	124	706	758	751	734	714	734	751	819	838
52	St. Tammany Parish	0	567	2,593	3,120	2,543	2,486	2,622	2,547	2,467	2,763	2,712
53	Tangipahoa Parish	0	110	1,554	1,562	1,500	1,453	1,553	1,410	1,399	1,430	1,662
54	Tensas Parish	0	19	92	65	82	48	67	53	59	59	62
55	Terrebonne Parish	27	379	1,475	1,677	1,434	1,421	1,636	1,414	1,483	1,423	1,499
56	Union Parish	0	30	299	225	244	217	264	206	227	221	327
57	Vermilion Parish	20	156	735	766	643	639	661	675	627	689	637
58	Vernon Parish	37	189	910	812	810	742	735	678	684	734	676
59	Washington Parish	0	78	383	378	441	351	378	369	351	345	400
60	Webster Parish	0	77	603	574	574	566	619	569	540	533	587
61	W. Baton Rouge Parish	0	37	256	254	305	235	279	280	242	235	304
62	West Carroll Parish	0	39	164	195	155	155	169	161	169	196	200
63	West Feliciana Parish	0	28	170	188	163	156	179	186	174	205	184
64	Winn Parish	4	36	219	251	211	196	226	201	183	218	194
65	City of Monroe	1	78	856	764	721	634	640	711	681	792	712
66	City of Bogalusa	0	22	231	209	195	192	216	167	148	183	168
67	Zachary Community	0	38	241	262	271	247	283	259	278	275	332
68	City of Baker	0	7	219	186	170	154	212	156	172	202	197
	State Total	667	7,265	52,941	53,666	49,275	48,320	52,665	47,136	47,596	49,752	52,576

**TABLE 8: FY 2006-07 Budget Letter
May 1, 2006 Student Membership**

School System	GRADE LEVELS				May 1, 2006 LEA Total	Adjusted October 1, 2004 LEA Total
	9	10	11	12		
	12	13	14	15	16	17
Acadia Parish	743	584	532	451	9,113	9,295
Allen Parish	304	304	232	248	4,158	4,119
Ascension Parish	1,492	1,086	953	917	17,451	16,046
Assumption Parish	427	276	232	182	4,080	4,132
Avoyelles Parish	561	379	366	374	6,080	6,331
Beauregard Parish	457	434	361	380	6,061	6,117
Bienville Parish	173	152	132	159	2,260	2,358
Bossier Parish	1,393	1,265	1,134	1,119	18,926	18,791
Caddo Parish	3,387	2,638	2,247	2,314	42,137	42,546
Calcasieu Parish	2,403	2,099	1,866	1,752	30,491	31,627
Caldwell Parish	142	103	108	85	1,730	1,778
Cameron Parish	110	121	124	112	1,481	1,825
Catahoula Parish	169	96	92	76	1,755	1,723
Claiborne Parish	229	190	144	143	2,566	2,671
Concordia Parish	290	223	207	184	3,930	3,728
DeSoto Parish	379	315	288	256	4,739	4,773
E. Baton Rouge Parish	3,275	2,871	2,483	2,719	46,459	45,129
East Carroll Parish	96	98	89	82	1,469	1,548
East Feliciana Parish	145	164	123	140	2,238	2,244
Evangeline Parish	468	355	209	279	5,854	5,914
Franklin Parish	230	188	150	182	3,159	3,416
Grant Parish	287	228	213	192	3,545	3,616
Iberia Parish	947	772	958	779	13,638	13,827
Iberville Parish	306	226	176	239	4,133	4,175
Jackson Parish	154	133	137	160	2,186	2,275
Jefferson Parish	3,247	2,607	2,383	2,229	40,298	49,685
Jefferson Davis Parish	444	405	334	349	5,656	5,719
Lafayette Parish	2,363	2,107	1,832	1,615	29,310	29,087
Lafourche Parish	1,196	918	1,014	751	14,314	14,670
LaSalle Parish	207	182	149	162	2,517	2,508
Lincoln Parish	576	388	450	412	6,609	6,546
Livingston Parish	1,608	1,455	1,251	1,101	22,220	21,431
Madison Parish	128	106	105	80	2,164	2,180
Morehouse Parish	414	242	201	239	4,868	5,030
Natchitoches Parish	531	425	331	350	6,544	6,539
Orleans Parish	1,036	997	935	888	9,028	62,529
Ouachita Parish	1,651	1,245	966	1,001	18,013	18,067
Plaquemines Parish	291	245	229	209	2,995	4,798
Pointe Coupee Parish	204	132	151	145	2,899	2,970
Rapides Parish	1,892	1,478	1,296	1,394	22,627	22,221
Red River Parish	120	85	69	74	1,452	1,519
Richland Parish	280	185	177	158	3,327	3,442
Sabine Parish	328	281	255	256	4,028	4,021
St. Bernard Parish	204	197	159	176	2,114	8,424
St. Charles Parish	826	724	561	584	9,471	9,509
St. Helena Parish	118	97	79	92	1,438	1,299
St. James Parish	303	259	264	233	3,811	3,715
St. John the Baptist Parish	484	479	331	331	6,555	6,351
St. Landry Parish	1,185	879	813	774	14,880	15,052
St. Martin Parish	679	573	500	461	8,133	8,189
St. Mary Parish	828	687	671	498	9,643	9,891
St. Tammany Parish	2,820	2,529	2,313	2,158	34,240	35,603
Tangipahoa Parish	1,466	1,302	1,087	1,046	18,534	18,292
Tensas Parish	39	60	41	45	791	840
Terrebonne Parish	1,355	1,147	1,383	1,069	18,822	19,145
Union Parish	243	187	166	184	3,040	3,321
Vermilion Parish	649	635	493	515	8,540	8,689
Vernon Parish	689	603	481	452	9,232	9,698
Washington Parish	349	343	267	277	4,710	4,559
Webster Parish	515	443	462	403	7,065	7,406
W. Baton Rouge Parish	263	270	218	179	3,357	3,357
West Carroll Parish	208	133	117	116	2,177	2,337
West Feliciana Parish	178	165	151	154	2,281	2,269
Winn Parish	234	146	131	144	2,594	2,689
City of Monroe	857	450	431	439	8,767	9,046
City of Bogalusa	203	115	119	147	2,315	2,768
Zachary Community	294	231	207	225	3,443	3,200
City of Baker	122	136	141	108	2,182	2,096
State Total	50,194	41,573	37,270	35,747	626,643	700,711

TABLE 8: FY 2006-07 Budget Letter
May 1, 2006 Student Membership

School System	Change	Percent	Change (Increases)	Change (Decreases)	May 1, 2006 LEA Total with Minimums	Additional to Fund Minimum	
	18	19	20	21	22	23	
Acadia Parish	(182)	-1.96%		(182)	9,113	-	
Allen Parish	39	0.95%	39		4,158	-	
Ascension Parish	1,405	8.76%	1,405		17,451	-	
Assumption Parish	(52)	-1.26%		(52)	4,080	-	
Avoyelles Parish	(251)	-3.96%		(251)	6,080	-	
Beauregard Parish	(56)	-0.92%		(56)	6,061	-	
Bienville Parish	(98)	-4.16%		(98)	2,260	-	
Bossier Parish	135	0.72%	135		18,926	-	
Caddo Parish	(409)	-0.96%		(409)	42,137	-	
Calcasieu Parish	(1,136)	-3.59%		(1,136)	30,491	-	
Caldwell Parish	(48)	-2.70%		(48)	1,730	-	
Cameron Parish	(344)	-18.85%		(344)	1,643	162	90%
Catahoula Parish	32	1.86%	32		1,755	-	
Claiborne Parish	(105)	-3.93%		(105)	2,566	-	
Concordia Parish	202	5.42%	202		3,930	-	
DeSoto Parish	(34)	-0.71%		(34)	4,739	-	
E. Baton Rouge Parish	1,330	2.95%	1,330		46,459	-	
East Carroll Parish	(79)	-5.10%		(79)	1,469	-	
East Feliciana Parish	(6)	-0.27%		(6)	2,238	-	
Evangeline Parish	(60)	-1.01%		(60)	5,854	-	
Franklin Parish	(257)	-7.52%		(257)	3,159	-	
Grant Parish	(71)	-1.96%		(71)	3,545	-	
Iberia Parish	(189)	-1.37%		(189)	13,638	-	
Iberville Parish	(42)	-1.01%		(42)	4,133	-	
Jackson Parish	(89)	-3.91%		(89)	2,186	-	
Jefferson Parish	(9,387)	-18.89%		(9,387)	44,717	4,419	90%
Jefferson Davis Parish	(63)	-1.10%		(63)	5,656	-	
Lafayette Parish	223	0.77%	223		29,310	-	
Lafourche Parish	(356)	-2.43%		(356)	14,314	-	
LaSalle Parish	9	0.36%	9		2,517	-	
Lincoln Parish	63	0.96%	63		6,609	-	
Livingston Parish	789	3.68%	789		22,220	-	
Madison Parish	(16)	-0.73%		(16)	2,164	-	
Morehouse Parish	(162)	-3.22%		(162)	4,868	-	
Natchitoches Parish	5	0.08%	5		6,544	-	
Orleans Parish	(53,501)	-85.56%		(53,501)	21,885	12,857	35%
Ouachita Parish	(54)	-0.30%		(54)	18,013	-	
Plaquemines Parish	(1,803)	-37.58%		(1,803)	3,599	604	75%
Pointe Coupee Parish	(71)	-2.39%		(71)	2,899	-	
Rapides Parish	406	1.83%	406		22,627	-	
Red River Parish	(67)	-4.41%		(67)	1,452	-	
Richland Parish	(115)	-3.34%		(115)	3,327	-	
Sabine Parish	7	0.17%	7		4,028	-	
St. Bernard Parish	(6,310)	-74.91%		(6,310)	3,000	886	35%
St. Charles Parish	(38)	-0.40%		(38)	9,471	-	
St. Helena Parish	139	10.70%	139		1,438	-	
St. James Parish	96	2.58%	96		3,811	-	
St. John the Baptist Parish	204	3.21%	204		6,555	-	
St. Landry Parish	(172)	-1.14%		(172)	14,880	-	
St. Martin Parish	(56)	-0.68%		(56)	8,133	-	
St. Mary Parish	(248)	-2.51%		(248)	9,643	-	
St. Tammany Parish	(1,363)	-3.83%		(1,363)	34,240	-	
Tangipahoa Parish	242	1.32%	242		18,534	-	
Tensas Parish	(49)	-5.83%		(49)	791	-	
Terrebonne Parish	(323)	-1.69%		(323)	18,822	-	
Union Parish	(281)	-8.46%		(281)	3,040	-	
Vermilion Parish	(149)	-1.71%		(149)	8,540	-	
Vernon Parish	(466)	-4.81%		(466)	9,232	-	
Washington Parish	151	3.31%	151		4,710	-	
Webster Parish	(341)	-4.60%		(341)	7,065	-	
W. Baton Rouge Parish	-	0.00%			3,357	-	
West Carroll Parish	(160)	-6.85%		(160)	2,177	-	
West Feliciana Parish	12	0.53%	12		2,281	-	
Winn Parish	(95)	-3.53%		(95)	2,594	-	
City of Monroe	(279)	-3.08%		(279)	8,767	-	
City of Bogalusa	(453)	-16.37%		(453)	2,491	176	90%
Zachary Community	243	7.59%	243		3,443	-	
City of Baker	86	4.10%	86		2,182	-	
State Total	(74,068)	-10.57%	5,818	(79,886)	645,747	19,104	

Appendix D

Timelines for Preparation of the MFP Budget Letter under HCR 290

Fiscal Year	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June
2005-06	Start payments based on Final 05-06 Budget Letter Circular No. 1088	Hurricane Katrina August 29, 2005	Hurricane Rita September 24, 2005			Revised November and December payments for storm impacted districts based on updated SIS data Additional payment of \$60 per student, mandated cost funding	Revised January Payments based on January SIS data Mid year adjustment for student growth	Revised February Payments based on February SIS data	Revised March payments based on March SIS data Submit formula for 06-07 by March 15th to Legislature Preliminary Allocation data to LEAs	Revised April payments based on updated SIS data Legislative Session	Revised May payments based on updated SIS data	Prepare Final 06-07 Budget Letter with audit adjustments for 05-06 Budget Letter inputs
2006-07	Start payments based on Initial 06-07 Budget Letter Circular No. 1096				Prepare mid-year adjustments for October 1 increases in student count. Revised payments reflect October 2 PEP data for the 06-07 Pay Raise			Submit formula for 07-08 to BESE	Prepare mid-year adjustments for February 1, 2006 increases in student count. Submit formula for 07-08 by March 15th to Legislature Preliminary Allocation data to LEAs	Legislative Session		Prepare Final 07-08 Budget Letter with audit adjustments for 06-07 Budget Letter inputs
2007-08	Start payments based on Initial 07-08 Budget Letter				Prepare mid-year adjustments for October 1, 2007 increases in student count.			Submit formula for 08-09 to BESE Prepare mid-year adjustments for February 1 increases in student count.	Submit formula for 08-09 by March 15th to Legislature Preliminary Allocation data to LEAs	Legislative Session		Prepare Final 08-09 Budget Letter with audit adjustments for 07-08 Budget Letter inputs

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Appendix E

70% General Fund Required Instructional Expenditure at the School Building Level (State Level Calculation)

*(Derived using Profile of Educational Personnel (PEP) data to pro-rate general fund expenditures between school building level and central office)

<u>Distribution of General Fund Current Expenditures</u>						
General Fund Total (In Millions)	*School Building Level (In Millions)	*Central Office/ Other (In Millions)	General Fund Total Percent of Total	*School Building Level Percent of Total	*Central Office/ Other Percent of Total	70% Requirement School Building Level Percent of Total
(1)	(2)	(3)	(4) [Col. 1 + total of Col.1]	(5) [Col. 2 + total of Col.1]	(6) [Col. 3 + total of Col.1]	Applicable Items from Col. 5
1000 Instruction						
16XX Total Instruction Minus Adult Ed	\$2,693.2	\$83.5	63.69%	61.71%	1.97%	
1600 Adult Ed	\$2,688.1	\$79.7	63.57%	61.68%	1.88%	61.68%
	\$5.1	\$3.8	0.12%	0.03%	0.09%	
2000 Support Services						
2100 Pupil Support Services (including all benefits)	\$1,520.9	\$577.7	35.97%	22.31%	13.66%	
2200 Instructional Staff Services	\$190.3	\$80.5	4.50%	2.60%	1.90%	2.60%
	\$157.8	\$72.0	3.73%	2.03%	1.70%	2.03%
2300 General Administration						
	\$111.1	\$111.1	2.63%	0.00%	2.63%	
2400 School Administration						
	\$272.4	\$8.1	6.44%	6.25%	0.19%	6.25%
2500 Business Services & Central Services						
	\$106.2	\$102.1	2.51%	0.10%	2.41%	
2600 Plant Operation and Maintenance (all expenditures)						
	\$413.3	\$90.2	9.77%	7.64%	2.13%	
2700 Student Transportation						
	\$269.9	\$113.7	6.38%	3.69%	2.69%	
3000 Non-Instructional						
3100 Food Service	\$14.5	\$2.0	0.34%	0.30%	0.05%	
3200 Enterprise Operations	\$13.2	\$1.6	0.31%	0.28%	0.04%	
3300 Community Services	\$0.1	\$0.1	0.00%	0.00%	0.00%	
	\$1.2	\$0.3	0.03%	0.02%	0.01%	
4000 Facilities Acquisition and Construction						
	\$0.0	\$0.0	0.00%	0.00%	0.00%	
5000 Debt Service						
	\$0.0	\$0.0	0.00%	0.00%	0.00%	
TOTAL	\$4,228.6	\$663.1	100.00%	84.32%	15.68%	72.56%

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