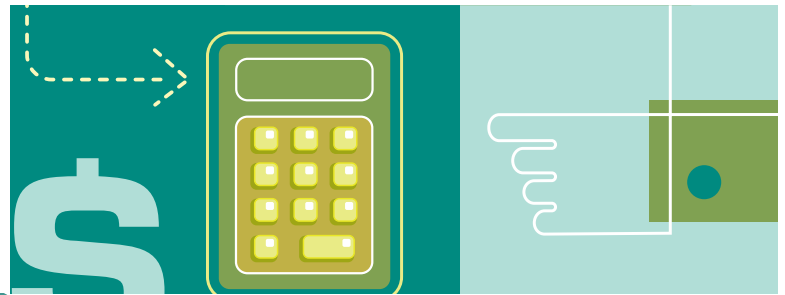


MINIMUM FOUNDATION PROGRAM



2007 - 2008
Handbook

February 2008

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State Superintendent of Education

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 systems. School systems are afforded the flexibility to spend these funds as they determine to be in the best interest of the school system 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 school systems, to provide the fiscal requirements of operating a school system.

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 school systems
- ❑ Provide Incentives for Local Support

MFP Detail Parts:

- ❑ Base per Pupil Amount
 - \$3,752 per HCR 208 - 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 (21%)
 - Vocational Education Units (5%)
 - Special Education Students
 - Other Exceptionalities (150%)
 - Gifted and Talented (60%)
 - Economy of Scale up to 20% (for school systems with less than 7,500 students)
- ❑ Total Level 1 Cost
- ❑ Local Deduction Calculation
- ❑ 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
 - Determines the proportion of education costs to be shared between the State and the local school systems
 - Base State and Local Costs
 - Proportion Allocated to the State (65%) on average
 - Proportion Allocated to the Local School System (35%) on average
 - Targeted local contribution based on a Local Deduction Calculation for each school system
- Level 2: Incentive for Local Effort
 - Rewards systems that contribute a greater proportion towards the cost of education by increasing local tax revenues
 - 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 certificated personnel pay raise
 - Continuation of FY 2002-03 support worker pay raise
 - Continuation of FY 2006-07 certificated personnel and support worker pay raises
 - Foreign Language Associate Funding
 - Hold Harmless Funding
 - FY 2007-08 \$91.50 Mandated Cost Adjustment

Summary of FY 2007-08 formula:

Revisions to the formula:

- Increases the per pupil amount from \$3,652 to \$3,752
- Includes the Central Community School System in the school systems funded by the formula
- Provides student count guarantees for heavily affected hurricane school systems (Cameron, Jefferson, Orleans/RSD, Plaquemines, and St. Bernard)
Uses the Education Estimating Conference student count projections for these systems to recognize that students are expected to return to schools in their areas in 2007-08
- Increases the At-Risk Weight from 19% to 21%
- Adds a 10% cap on increases in a school system's Net Assessed Property Values when calculating the local share contribution
- Adds a minimum State Share of 25% of Level 1 Costs

- Replaces the Local Wealth Factor calculation with the Deduction Method in the determination of the Local Share Contribution
- Calculates the Level 2 Reward using a factor applied to the Level 1 Local Share Percent Contribution
- Provides for an increase from \$80 to \$91.50 per student in Level 3 to offset mandated costs
- Reduces the Hold Harmless Amounts by prior year pay raises and insurance premiums
- Reduces the remaining Hold Harmless Amounts 10% annually over the next 10 years
- Redistributes the Annual Hold Harmless Reduction Amounts to all Non-Hold Harmless school systems on a per pupil basis

Continuing in the Formula:

- Student based formula including:
 - Base per pupil cost increase of 2.75%
 - February 1 student membership count
 - Weights recognizing the unique needs of At-Risk, Special Education, Gifted and Talented, and Vocational Education students
 - English Language Learners (ELL) students included in the At-Risk Count
 - Economy of Scale recognizing the high cost of operating small school systems (less than 7,500 students)
- Cap on the growth in the computed sales tax base of 15% for purposes of calculating the local share contribution
- Continues Level 2 rewards for local school systems that make the effort to support education in their community at a higher level by taxing themselves with additional millages or larger sales tax rates
- Provides for prior year Certificated and Support Worker Legislative pay raises
- Foreign Language Associates salary funding
- **Accountability for School Performance**
HCR 208 provides for a report to be submitted to the Legislature for each school with a school performance score below 60 and an 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, 2008. Copies will be provided to each school system and will be placed on the Department's website.

- **Fifty Percent (50%) of Level 1 and 2 Growth Dedicated to Certificated Pay Raise**
HCR 208 continues the provision that not less than 50% of each school system'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.
- **Funding for Lab Schools**
LSU and SU Lab Schools are funded at the state average per pupil amount for Levels 1, 2 and 3 based on their February 1, 2007, MFP membership.
- **Provides for two mid-year student adjustments.**
 - **October 1, 2007**
If a school system's October 1, 2007, student membership exceeds the February 1, 2007, student membership by 50 students or 1%, a mid-year adjustment of additional funding will be provided equal to the school system's MFP per pupil amount times the number of increased students. Monthly payments will be adjusted to reflect the growth.
 - **February 1, 2008**
If a school system's February 1, 2008, student membership exceeds the October 1, 2007, student membership by 50 students or 1%, a mid-year adjustment of additional funding will be provided equal to one-half of the school system's MFP per pupil amount times the number of increased students. Monthly payments will be adjusted to reflect the growth.
- **Continues Modified 70% Instructional Requirement**

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

Latest available student count estimates will be utilized for newly opened school systems or local education agencies in the final allocations of the minimum foundation program formula no later than June 30 for the fiscal year beginning July 1.

B. Mid-year Adjustments

1. October 1, 2007

If any city, parish, or other local school system's, Recovery School District schools', LSU and Southern Lab schools' October 1, 2007, student count exceeds the February 1, 2007, student count by either 50 students or 1%, a mid-year adjustment to provide additional per pupil funding shall be made for each additional student based on the final MFP allocation per pupil amount for that city, parish or other local school system as approved by BESE. Districts and schools may request that the State Superintendent make estimated monthly payments based on documented mid-year growth prior to the October 1, 2007, count. For any school system provided a minimum student count guarantee, the October 1, 2007, membership must exceed the minimum student count guarantee by 50 students or 1% to qualify for a mid-year allocation.

2. February 1, 2008

If any city, parish, or other local school system's, Recovery School District Schools', and LSU and Southern Lab schools' February 1, 2008, membership exceeds the October 1, 2007, membership by either 50 students or 1%, a

second mid-year adjustment to provide additional per pupil funding shall be made for each additional student based on one-half the final MFP allocation per pupil amount for that city, parish or other local school system as approved by BESE. Districts and schools may request that the State Superintendent make estimated monthly payments based on documented mid-year growth prior to the February 1, 2008, count. For any school system provided a minimum student count guarantee, the February 1, 2008, membership must exceed the minimum guarantee by 50 students or 1% to qualify for a mid-year allocation.

3. Recovery School District Mid-year Supplements
 - i. If the Recovery School District, the district of prior jurisdiction, and local education agencies have an increase in current year October 1 membership above the prior year February 1 number included in the final MFP allocation individually, the Recovery School District, the district of prior jurisdiction, and local education agencies shall receive individually a mid-year adjustment of MFP funding based upon the number of students identified 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 identified.
 - ii. If the Recovery School District's current year October 1 membership count qualifies for a mid-year adjustment to state funds, a mid-year adjustment to provide additional local per pupil funding shall also 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 and provided in the monthly MFP payments. For current year February 1 increases, one-half the local per pupil will be provided in the monthly MFP payments.
4. Newly Opened School Systems or LEA's Mid-year Supplements

For the newly opened school systems or local education agencies, in the first year of operation, a special mid-year adjustment will be made to finalize their minimum foundation program formula allocations using October 1 data. This special mid-year adjustment will replace the October mid-year adjustment. The newly opened school systems or local education agencies will qualify for the February 1 mid-year adjustment.

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 February 1, 2007, student count. For school systems severely impacted by Hurricanes Katrina and Rita, the following minimum membership numbers will be used only for FY 2007-08:

Section I: MFP Formula Definitions

- Cameron - 1,640 students
- Jefferson - 43,000 students
- Orleans Parish - 33,500 to be divided proportionately with the RSD
- Plaquemines - 4,200 students
- St. Bernard - 4,000 students
- City of Bogalusa - 2,236

Student weights are used as a proxy to represent the extra costs of educating students with particular needs in each school system. Currently, extra student units are provided for at-risk students, career and technical education units, other exceptionalities and gifted and talented students, and an economy of scale weight for school systems 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. While historically the average contributed by the State is 65% and by local school systems is 35%, the exact percentage contribution by the State and by each local school system varies.

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 school systems' 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 2007-08 State and Local Base Per Pupil amount is \$3,752, established by HCR 208 of the 2007 Regular Session of the Louisiana Legislature.

2. Total Weighted Membership and/or Units

The Total Weighted Membership and/or Units recognize the February 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/city and other local school system, recovery school district school, and LSU and Southern Lab school 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, school system 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, will be included in the base student membership count if they meet the following criteria:
 - (a). have registered or pre-registered on or before student count dates designated in the current adopted MFP resolution. If the report date falls on Saturday, membership is reported on the Friday before. If the report date falls on Sunday, membership is reported on the following Monday;

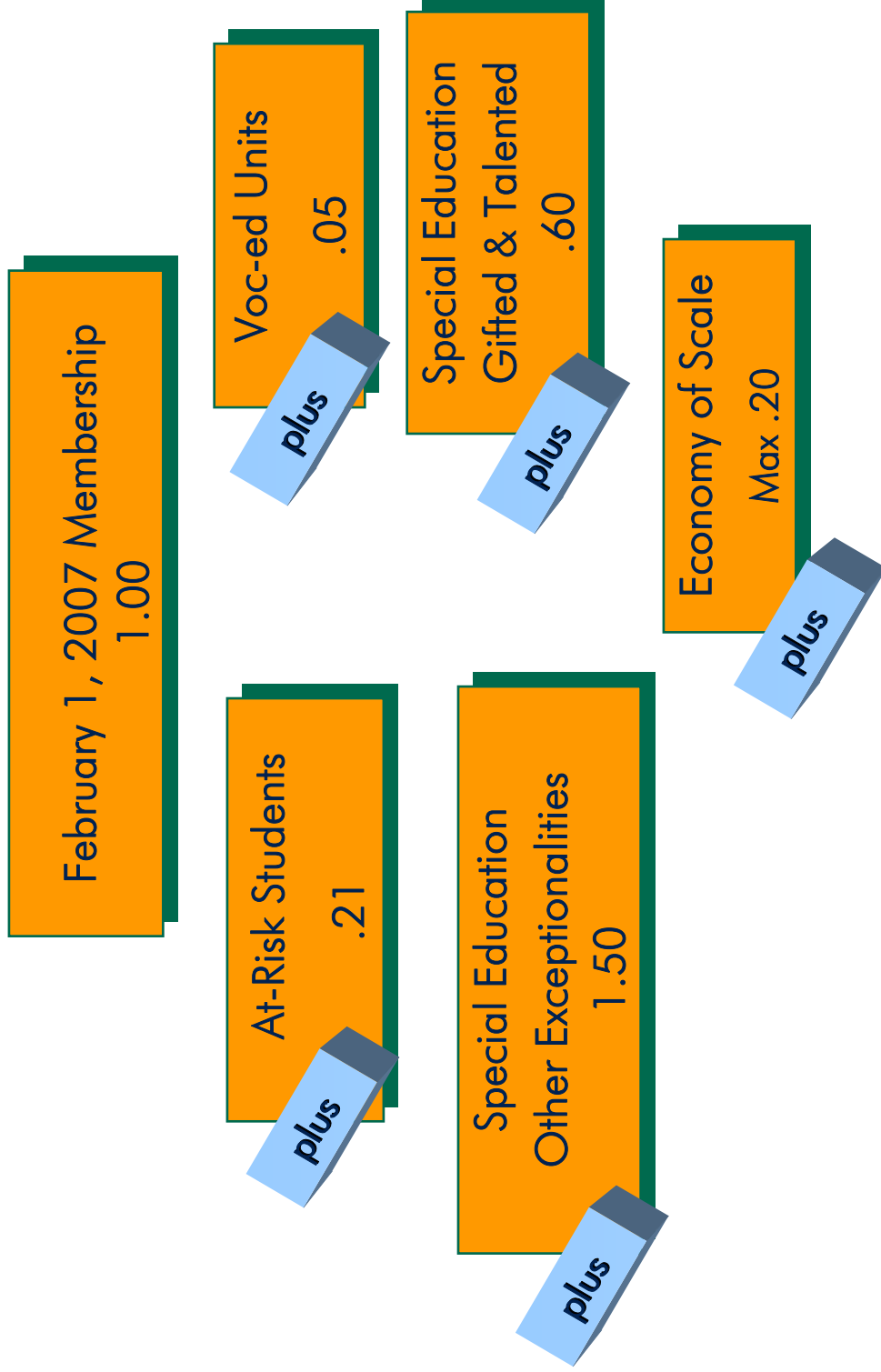
Section I: MFP Formula Definitions

- (b). are actively attending school (All current state laws and BESE policies concerning attendance should be carefully followed. Appropriate documentation [either written or computer documents] such as dates of absences, letters to parents, notification to Child Welfare and Attendance Officers should be placed in individual permanent records for any students who may have absences which raise questions about the student's active attendance.);
- (c). and/or have not officially exited from school (Students are considered to have officially exited if a notification of transfer has been provided by the student's parent/legal guardian or received from another school.);
- iii. Students who are in BESE approved alternative programs (schools) in parish/city and other local school systems, recovery school district schools, or LSU and Southern Lab, will be included in the base student membership count.
- iv. Students who reside in Louisiana, attend school in another state, and are supported by Louisiana funding will be included in the base student membership count.
- v. All special education preschool (ages 3-5) students will be included in the base student membership count.
- vi. All special education infant (ages birth-2) students for whom one or more of the sixteen identified services are provided, shall be included in the base student membership count.
- vii. Regular pre-kindergarten (four-year-old program) students will NOT be included in the base student membership count.
- viii. Private school students receiving special education services through any public school system or school will NOT be included in the base student membership count.
- ix. Students will be included in the base student membership count 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 membership count 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 21% 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 identified as English Language Learners who are not included in the income eligibility guidelines], 5% for career and technical 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 February 1 membership level of 0 students down to zero percent at a February 1 membership level of 7,500 students.

1. *Weighted Add-On At-Risk Students including English Language Learners*

FORMULA:

21%	Times	Number of At-Risk Students as of February 1	=	Weighted add on At-Risk Students
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The MFP formula recognizes an increased cost of 21% 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 identified as English Language Learners, who are not included in the income eligibility guidelines, are added to the at-risk count. Federal Child Nutrition Program guidelines require school systems 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 February 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, school systems will confirm that only students funded through the MFP (both special education and regular education) are included in the report. School systems 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 Career and Technical Education Units*

FORMULA:

5%	Times	Number of Career and Technical Education Units as of October 2	=	Weighted add on Career and Technical Education Units
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The MFP formula recognizes an increased cost of 5% for educating career and technical education students. In order to establish this cost in Foundation Level I, the Department uses the above formula.

Career and Technical 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.

Career and Technical 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 Career and Technical Education student units equals the number of Career and Technical Education courses per student, as reported by the school system through the Louisiana Education Accountability Data System (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 February 1	=	Weighted add on Other Exceptionalities students
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FORMULA: Gifted and Talented

60%	Times	Number of Gifted and Talented as of February 1	=	Weighted add on Gifted and Talented students
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Section I: MFP Formula Definitions

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 February 1 through the Special Education Reporting System (SER). The number of Special Education students identified as having “other exceptionalities” per SER equals (1) infants and toddlers ages 0 - 2 who have a current Individual Family Service Plan (IFSP) and 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 have a current Individual Education Plan (IEP) and are currently receiving services from any local public school system or school. (Students serviced by SSD and certain correctional facilities are excluded.)

The sixteen categories of service for exceptional children are the following:

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

Section I: MFP Formula Definitions

as being “gifted and talented,” excluding those students categorized as having “other exceptionalities.” In order to establish this cost in Foundation Level 1, the Department uses the above formula.

The number of “gifted and talented” students is taken from student data reported as of February 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 have a current IEP and are currently receiving services from any public school system or school.

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 February 1 Membership is Less than 7,500	Then	7,500 Minus February 1 Membership Divided by 37,500	=	Economy of Scale Factor (Varies by School System)
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The MFP recognizes increased costs for fixed overhead for smaller school systems; 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*

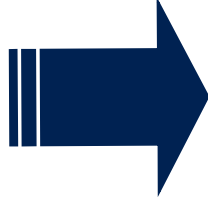
The sum of the cost of February 1 Student Membership, plus weighted add-on students At-Risk, plus weighted add-on Career and Technical Education units, plus weighted add-on Special Education students (Other Exceptionalities, Gifted and Talented), plus adjustments for Economy of Scale times the Base Per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

Total Level 1 Costs

Total Weighted Membership

times

Base Per Pupil Amount



TOTAL LEVEL 1 COSTS

Shared State and Locally

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

Level 1 of the Minimum Foundation Program (MFP) stipulates that the State and Local systems share in providing the required revenues for an adequate education for all students. While historically the average contributed by the State is 65% and by local school systems is 35%, the exact percentage contribution by the State and by each local school system varies. In FY 2007-08 the calculation that determines local contribution changed to the Local Deduction Method. The deduction method establishes contribution rates for Sales and Property Taxes. Consequently, shifts in Sales and Property Tax Bases may cause variations in the 65%/35% share.

Local contribution levels are determined by multiplying the State's Computed Property and Sales Tax Rates times the Sales and Property Tax Bases of each school system. In FY 2007-08 the State's Computed Property and Sales Tax Rates were set at a level appropriate to yield a state average share of 65% and a local average share of 35%. The State Board of Elementary and Secondary Education may revise the State's Computed Sales and Property Tax Rates as appropriate in order to reestablish the 65%/35% share.

1. Local Support of Level 1 Costs

FORMULA: Local School System Share

Property Revenue Contribution	plus	Sales Revenue Contribution	plus	Other Revenue Contribution	=	Local Support of Level 1 Costs
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The Local School System Share is the sum of adding the local school system's Property Tax Contribution, Sales Tax Contribution, and Other Revenues Contribution.

A. *Property Revenue Contribution*

FORMULA: *Property Revenue Contribution*

School System's Net Assessed Property Value	Times	State's Computed Property Tax Rate (21.33 mills)	=	Property Revenue Contribution
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Section I: MFP Formula Definitions

Property Revenue Contribution is calculated by multiplying each school system's Net Assessed Property Value for the latest available fiscal year including Tax Incremental Financing (TIF) areas by the State's Computed Property Tax Rate (including debt service).

If a school system's Net Assessed Property Value has increased equal to or greater than 10% over the prior year's Net Assessed Property Value, then the growth in the Net Assessed Property Value will be capped at 10%. This cap will be applied on a year-to-year basis comparing the current year Net Assessed Property Value to the prior year uncapped Net Assessed Property Value. This provision mitigates one-time spikes in revenue, and provides a one-year transition period for permanent increases in revenue.

B. Sales Revenue Contribution

FORMULA: Sales Tax Base

School System's Sales Tax Revenue	Divided by	School System's Sales Tax Rate	=	School System's Sales Tax Base
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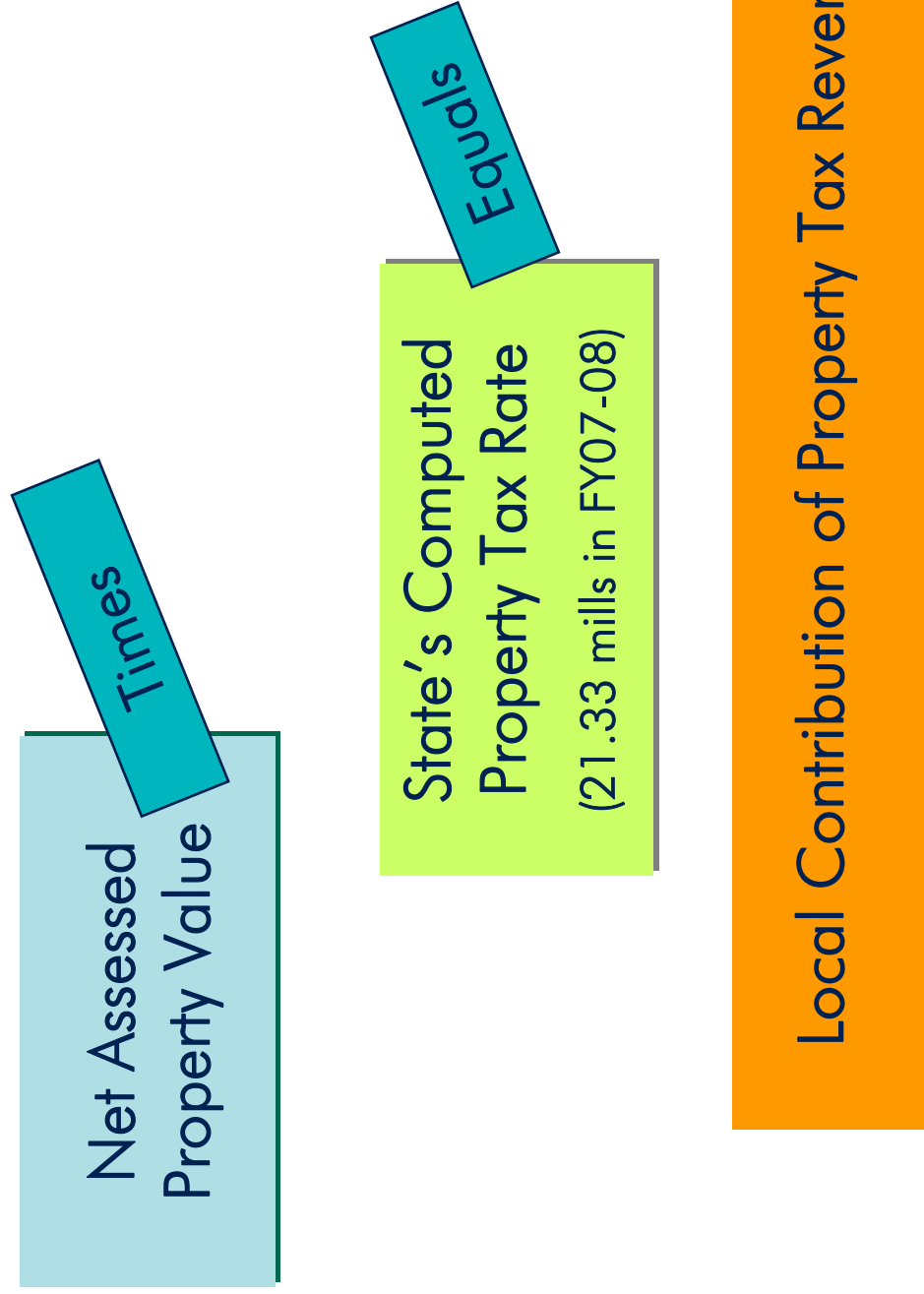
FORMULA: Sales Revenue Contribution

School System's Sales Tax Base	Times	State's Computed Sales Tax Rate (1.02%)	=	Sales Revenue Contribution
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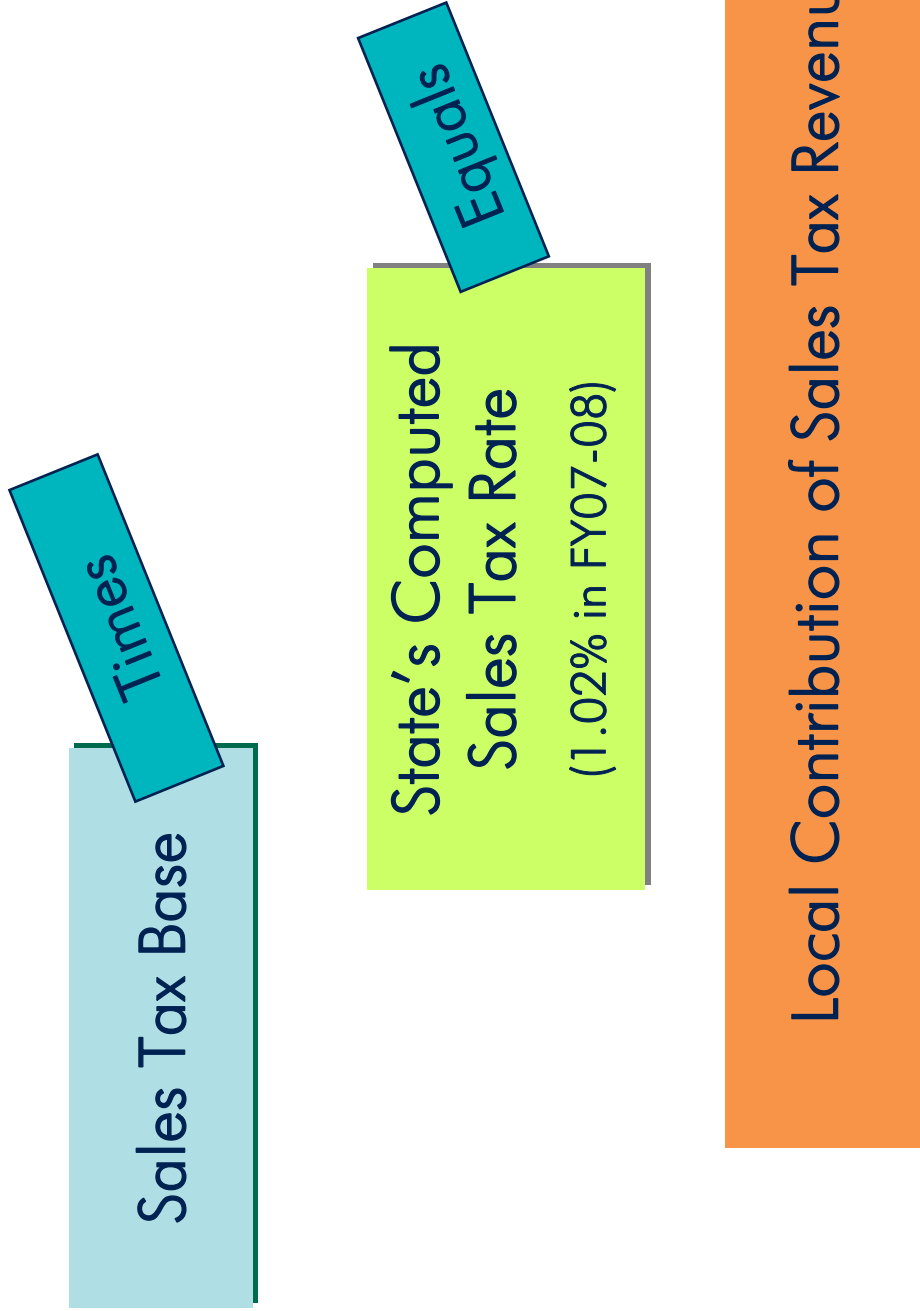
A school system's Sales Tax Contribution is calculated by dividing the school system's actual sales tax revenue collected (including debt service and TIF areas) in the latest available fiscal year by the school system's applicable sales tax rate to create a Sales Tax Base. If a local school system's sales tax goes into effect during the fiscal year, the tax rate is prorated to an annual rate applicable for the total revenue generated. The Sales Tax Base is then multiplied by the State's Computed Sales Tax Rate to calculate the school system's Sales Revenue Contribution.

If a school system's Computed Sales Tax Base increased equal to or greater than 15% over the Computed Sales Tax Base calculated in the prior year formula, then the growth in the Computed Sales Tax Base will be capped at 15% over the amount used in the prior year formula. This cap will be applied on a year-to-year basis comparing the current year sales tax base to the prior year uncapped sales tax base. This provision mitigates one time spikes in revenue, and provides a one year transition period for permanent increases in revenue.

Level 1: Local Property Tax Contribution



Level 1: Local Sales Tax Contribution



Level 1: Total Local Contribution

Local Sales Tax Revenue Contribution

Plus

Local Property Tax Revenue Contribution

Plus

Other Local Revenue

(State/Federal Revenue in lieu of taxes and

16th section land)

Equals

Local Contribution to Level 1 Costs

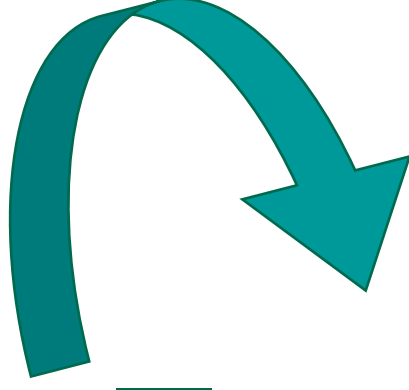
State Support of Level 1 Costs

Total Level 1 Costs

minus

Local Support of Level 1 Costs

State Support of Level 1 Costs



C. Other Revenue Contribution

FORMULA: Other Revenue Contribution

50% Earnings on Property	plus	100% of State Revenue in Lieu of taxes	plus	Federal Revenue in Lieu of Taxes	=	Other Revenue Contribution
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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.

2. State Support of Foundation Level 1 Costs

(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 an incentive for school systems to meet their share of the Level 1 target. To qualify for additional funding through Level 2, local school systems’ 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. On average, in FY2007/08, the state contributed 36% for each dollar identified as revenue eligible for rewards in Level 2. The portion of revenue generated to support a TIF is not 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 minus TIF revenues	Minus	Local Share of Level 1 Cost	=	Local Revenue Over Level 1 Local Share
---	--------------	-----------------------------------	---	--

Revenue over Level 1 is the difference between the sales and property tax (including debt) and other revenues for the school system (minus the portion of revenue generated to support a TIF) and local support of Level 1 cost.

2. Limit on State Level 2 Support

FORMULA: Limit on State Level 2 Support

Base Foundation Level 1 Cost	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.

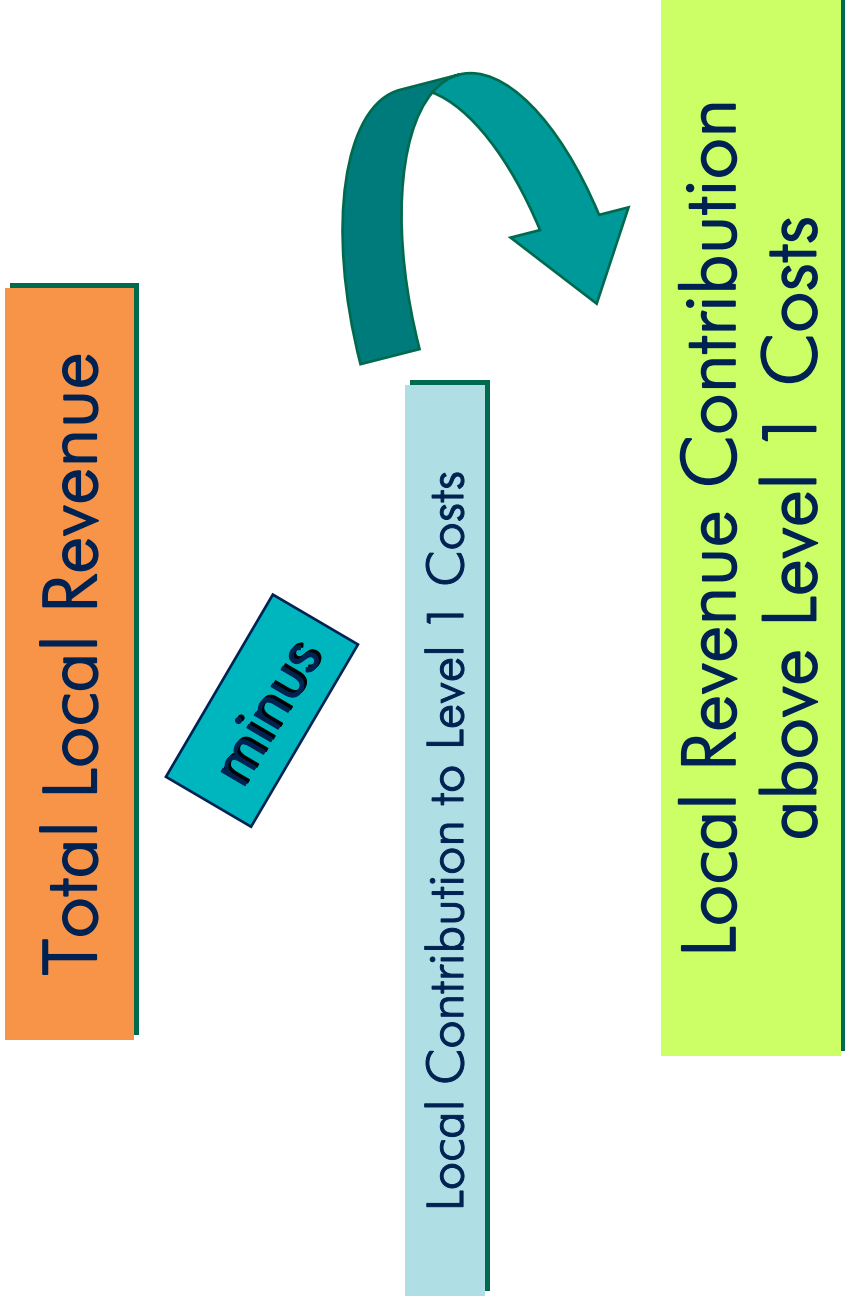
B. State Support of Level 2 Local Fiscal Effort

1. Local Share Level 2

FORMULA: Local Share Level 2

School System's Eligible Local Revenue	Times	School System's Local Percentage of Level 1	Times	1.72	=	School System's Local Share of Level 2 Support
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Determining Local Revenue Eligible for Level 2 Funding

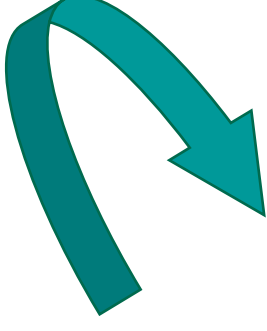


Determining the Level 2 Limit

Total Level 1 Costs

times

33%



Limit of State Level 2
Support

Level 2 - Reward Funding

Eligible Local Revenue
(Lesser of Local Revenue above Level 1 or
Level 2 Local Revenue Limit)

times

Level 1 Local Share
Contribution Rate

times

equals

1.72

(SBESE may calculate this
factor on an annual basis.)

Local Share of Level 2 Funding

State Support of Level 2

Eligible Local Revenue

minus

Local Share of Level 2 Funding

State Support of Level 2 Funding

Section I: MFP Formula Definitions

Local Share of Level 2 revenue equals the school system’s Eligible Local Revenue in Level 2 times the school system’s local share percentage of Level 1 times a factor of 1.72. The State Board of Elementary and Secondary Education may reestablish this factor as necessary to maintain the current level of reward. In FY 2007-08 the SBESE set this rate to generate an amount of Level 2 rewards comparable to the amount provided by the prior calculation methodology.

2. State Support Level 2

FORMULA: State Support of Level 2

Level 2 Eligible Revenue	Minus	School System’s Local Share of Level 2 Support	=	State Support for Level 2 (State Aid Level 2)
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State Support of Level 2 equals Eligible Revenue in Level 2 minus the Local Share of 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 school system 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 February 1 membership.

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

The supplemental funding provided for the FY 2002-03 support worker pay raise will continue for each school system based on the per pupil amount calculated using the adjusted October 1, 2002 membership. The per pupil amount is multiplied times the current February 1 membership.

C. FY2006-07 Certificated Pay Raise Continuation Enhancement

The supplemental funding provided for the FY 2006-07 certificated pay raise will continue for each school system based on the per pupil amount calculated using the adjusted October 2, 2006 membership. The per pupil amount is multiplied times the current February 1 membership.

D. FY 2006-07 Support Worker Pay Raise Continuation Enhancement

The supplemental funding provided for the FY 2006-07 support worker pay raise will continue for each school system based on the per pupil amount calculated using the adjusted October 2, 2006 membership. The per pupil amount is multiplied times the current February 1 membership.

E. 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.

F. Accountability Student Transfer Enhancement

Any school system that includes in its February 1 membership a student who:

- a. Transferred from an SI2, SI3, SI4, SI5 or SI6 school in another school system; 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.

G. 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.

Section I: MFP Formula Definitions

Beginning in FY 2007-08, the Hold Harmless amount as identified in the FY 2006-07 formula provided to these "overfunded" systems will be phased out. After subtracting amounts attributable to insurance supplements and legislative pay raises provided between FY 1993-94 and FY 1998-99 from the FY 2006-07 Hold Harmless amount, a revised Hold Harmless amount was calculated. The remaining Hold Harmless amount to be reduced over 10 years equals \$38,456,219. Each of the school systems identified as "overfunded" in FY 2006-07 will receive a reduction in FY 2007-08 equivalent to 10% of their total revised "overfunded" amount. The annual 10% reduction will continue each year for 10 years. On an annual basis, any hold harmless school system may choose to reduce the remaining balance by an amount greater than 10% through formal notification to the Department. This request must take place no later than June 30th each year. The annual 10% reduction amount will be redistributed in a per pupil amount to all non-hold harmless school systems. The amount to be redistributed to all non-hold harmless school systems in FY 2007-08 equals \$4,978,941.

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

City, Parish and other local school systems shall receive \$91.50 for each student in the prior year February 1 membership.

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 final MFP calculations have been made, the MFP state share per prior year February 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.

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

Section I: MFP Formula Definitions

The local revenues per student will be recalculated to include any increases in students recognized for the October 1 count. As a result of an increase of students in the October 1 Mid-Year Adjustment, there will result a corresponding decrease in the local revenues per student. No recalculation of the local revenue per student will occur at the February Mid-Year Adjustment.

On February 1 each year, certifications from the local tax collection agent will be obtained to identify the local revenues paid to the district of prior jurisdiction to date minus any portion dedicated to capital outlay or debt service. A certification will be obtained from the district of prior jurisdiction for the amount of current year expenditures to date made for facilities acquisition and construction per the definitions in the Annual Financial Report and the Louisiana Accounting and Uniform Governmental Handbook (LAUGH). The expenditures will be subtracted from the local revenue certified. A comparison will be made between the local revenue amount utilized beginning July 1 and the latest available local revenue certified minus the expenditures to determine a difference. If an increase in local revenue collections exists, then the district of prior jurisdiction will be required to pay to the Recovery School District its proportion of the increased revenues based on the number of students in the Recovery School District on February 1. These funds shall be provided to the Recovery School District over the remaining monthly MFP payments. Upon close of the fiscal year, final certifications of revenues and expenditures will be obtained and a final reconciliation will be performed. If an increase in local revenue collections exists, payments will be required from the district of prior jurisdiction no later than 60 days after the close of the fiscal year. In the event that the fiscal status of the district of prior jurisdiction changes during the fiscal year, the State Superintendent may determine a reduced local revenue allocation from the additional revenues identified.

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

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

Each Louisiana State University and Southern University Laboratory School student per the February 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

The data used in determining each school system'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.

VIII. Required Expenditure Amounts

A. Required Pay Raise – Certificated Staff

HCR 208 continues the requirement that fifty percent of a school system's increased funds provided in Levels 1 and 2 over the prior year after adjusting for increases in student membership shall be used only to supplement and enhance full-time certificated staff salaries and retirement benefits for city, parish or other local school systems, state charter schools, and lab schools with an average teacher salary below the latest published Southern Regional Education Board (SREB) average teacher salary. This requirement was first initiated in SCR 139 of 2001 for FY 2002-03 and continues in FY 2007-08.

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 208)*

- 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;
 - 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 system. 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 used to compute a local school system'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)

Section I: MFP Formula Definitions

- 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 school system 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 system (LEA) with a school that has a School Performance Score below 60 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.

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

FY 2007-08 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**
Provides comparison of the 2006-2007 Revised MFP Budget Letter to the 2007-2008 MFP Budget Letter.
- Table 2: MFP Distribution and Adjustments**
Provides the Total MFP distribution less audit adjustments, and the monthly MFP distributions for the 69 Louisiana school systems.
- Table 3: FY 2007-2008 MFP Level 1 Base Cost and Level 2 Reward Incentive**
Provides the detailed calculation of the 2007-2008 MFP Levels 1 and 2 for the 69 Louisiana school systems.
- Table 3A: FY 2007-2008 Certificated Pay Raise Requirement**
Provides the calculation of the 2007-2008 50% pay raise requirement for certificated personnel.
- Table 4: FY 2007-2008 Level 3 Unequalized Funding**
Provides the continuation of the 2001-2002 certificated staff pay raise, continuation of the 2002-2003 support worker pay raise, and continuation of the 2006-2007 pay raises for certificated staff and support worker staff. Additionally, in Level 3 funding is provided for foreign language associates, prior pay raises and insurance premiums, and mandated costs for the 69 Louisiana school systems. Lastly, the hold harmless funds are reduced and redistributed to the non-hold harmless districts.
- Table 5A: FY 2007-2008 Allocation for the LSU and SU Lab Schools**
Provides the Total MFP distribution for LSU and SU Lab Schools, less audit adjustments, in addition to, the monthly MFP distributions and calculation of the 50% pay raise requirement.
- Table 5B: FY 2007-2008 MFP State Share Allocation for the Recovery School District and the Orleans Parish School District**
Provides the calculation of the State Share Allocation to the RSD Operated Schools and Charter Schools, and the Orleans Parish School District.

- Table 6: Calculation of the Local Deduction**
Provides the calculation of the Local Deduction amount for the 69 Louisiana school systems.
- Table 7: 2005-2006 Local Property and Sales Tax Revenues**
Provides a summary of the Net Assessed Property Values, Ad Valorem and Sales Tax amounts, and millage and sales tax rates for the 69 Louisiana school systems.
- Table 8: February 1, 2007 Student Membership**
Provides the February 1, 2007 student membership by grade level and the adjusted May 1, 2006 total membership for the 69 Louisiana school systems.

Formula Calculation Legend

Formula 

Input 

Link 

Table 1: State Level Comparison

MFP Formula Items	FY 2006-2007 Budget Letter (March 2007)	FY 2007-2008 Budget Letter Circ #1100	Comparison of FY 2006-2007 Budget Letter to FY 2007-2008 Budget Letter	% Change
Selected Formula Factors	(1) <i>Input</i>	(2) <i>Link</i>	(3) <i>Formula</i>	(4) <i>Formula</i>
	Source: Prior Year Budget Letter, Table 1	Source: Current Year Budget Letter	Col.(2) - Col.(1)	Col.(3) ÷ Col.(1)

Table 2: FY 2007-2008 MFP Distribution and Adjustments

FY2007-2008 MFP State Share of Levels 1, 2, & 3	FY05/06 Audit Adjustments	FY06/07 Audit Adjustments	Total Audit Adjustments
(1)	(2)	(3)	(4)
Link	Input	Input	Formula
Table 3, Col.(28)	Prior Year Adjusted Budget Letter	Prior Year Adjusted Budget Letter	Col.(2) + Col.(3)

Adjustments Due to Student, CAFR/AFR and PEP Audits		Less State Share Adjustment for Recovery School District	FY2007-08 Total MFP Distribution with Adjustments	Monthly Payments July 2007 through June 2008
Due District (+)	Due State (-)			
(5)	(6)	(7)	(8)	(9)
Formula	Formula	Link	Formula	Formula
If Col.(4) > 0, use, otherwise 0	If Col.(4) < 0, use, otherwise 0	"Table 5b, Col.(3)" x -1	Col.(1) + Col.(4) + Col.(7)	Col.(8) ÷ 12

Table 3: FY 2007-2008 MFP Level 1 Base Per Pupil and Level 2 Local Incentive

February 1, 2007 Student Membership (per SIS)	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)	(2a)	(2)	(3a)	(3)	(4a)	(4)
Input	Input	Formula	Input	Formula	Input	Formula
Source: SIS	Source: SIS	Col.(2a) x 21%	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 February 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.(1) is < 7500, then = 7500 - Col.(1), otherwise 0	Col.(6a) ÷ 37,500; maximum of 20% (7500 ÷ 37500)	Col.(6b) x Col.(1)	Col.(2) + Col.(3) + Col.(4) + Col.(5) + Col.(6)	Col.(1) + Col.(7)	Source: Concurrent Resolution

TOTAL LEVEL 1 COSTS	Local Share of Level 1 (DEDUCTION for Property, Sales and Other Revenues)	Local Share of Level 1 with 75% max Local Share (DEDUCTION for Property, Sales and Other Revenues)	FY2007 - 08 STATE SHARE OF LEVEL 1	State Share Percent	Local Share Percent	Per Pupil Local Share of Level 1	Actual Sales and Property Tax Revenues (including Debt) Plus Other Revenue
(10)	(11)	(11a)	(12)	(13)	(14)	(15)	(16)
Formula	Link	Formula	Formula	Formula	Formula	Formula	Link
Col.(8) x Col.(9)	Table 6, Col.(8)	If Col.(11) > "Col.(10) x 75%", use "Col.(10) x 75%", otherwise Col.(11)	Col.(10) - Col.(11a)	Col.(12) ÷ Col.(10)	Col.(11a) ÷ Col.(10)	Col.(11a) ÷ Col.(1)	Table 7, Col.(38)

Local Revenue Over Level 1	Local Revenue Under Level 1	Local Revenue Limit on Level 2 State Support	ELIGIBLE LOCAL REVENUE LEVEL 2	LOCAL SHARE of Level 2	FY2007-08 STATE SHARE OF LEVEL 2	Percent State
(17)	(18)	(19)	(20)	(21)	(22)	(23)
Formula	Formula	Formula	Formula	Formula	Formula	Formula
If Col.(16) - Col.(11) > 0, use, otherwise 0	If Col.(16) - Col.(11) < 0, use, otherwise 0	Col.(10) x 33%	Lesser of Col.(17) or Col.(19)	If Col.(20) > 0, use "Col.(20) x Col.(14) x 1.72", otherwise 0	If Col.(20) - Col.(21) > Col.(20) x 0%, use, otherwise Col.(20) x 0%	If Col.(20)=0, use 0, otherwise Col.(22) ÷ Col.(20)

Table 3: FY 2007-2008 MFP Level 1 Base Per Pupil and Level 2 Local Incentive

FY2007-08 Levels 1 & 2 STATE SHARE OF COST	Per Pupil Amount	FY2007-08 Level 3 State Funding	Per Pupil Amount	FY2007-08 Levels 1, 2 & 3 STATE SHARE OF COST	Per Pupil Amount
(24) <i>Formula</i>	(25) <i>Formula</i>	(26) <i>Link</i>	(27) <i>Formula</i>	(28) <i>Formula</i>	(29) <i>Formula</i>
Col.(12) + Col.(22)	Col.(24) ÷ Col.(1)	Table 4, Col.(30)	Col.(26) ÷ Col.(1)	Col.(24) + Col.(26)	Col.(28) ÷ Col.(1)

State Funds as Percent of Total State and Local	Rank	FY2007-08 Levels 1 and 2 LOCAL SHARE OF COST	Per Pupil Amount	Rank	Local Revenue as Percent of Total State and Local	FY2007-08 TOTAL STATE AND LOCAL COST OF Levels 1, 2 and 3
(30) <i>Formula</i>	(31) <i>Formula</i>	(32) <i>Formula</i>	(33) <i>Formula</i>	(34) <i>Formula</i>	(35) <i>Formula</i>	(36) <i>Formula</i>
Col.(28) ÷ Col.(36)	District Rank based on Col.(30)	Col.(11a) + Col.(20)	Col.(32) ÷ Col.(1)	District Rank based on Col.(33)	Col.(32) ÷ Col.(36)	Col.(28) + Col.(32)

Per Pupil Amount	Rank	FY2006/07 STATE SHARE OF COST LEVELS 1, 2, & 3 <i>(includes Nov. & March Midyear Adjs.)</i>	2006/07 Per Pupil State Share Levels 1, 2, & 3	Difference between FY2006-07 and FY2007/08 State Share of Costs Levels 1, 2 & 3
(37) <i>Formula</i>	(38) <i>Formula</i>	(39) <i>Input</i>	(40) <i>Input</i>	(41) <i>Formula</i>
Col.(36) ÷ Col.(1)	District Rank based on Col. (37)	Prior Year Budget Letter	Prior Year Budget Letter	Col.(28) - Col.(39)

Table 3A: FY 2007-2008 Certificated Pay Raise Requirement

LEVEL 1 & 2 STATE INCREASES AND ADJUSTMENTS						
FY2007-08 Levels 1 & 2 STATE SHARE OF COST	Per Pupil Amount	Rank	2006-07 Final Budget Letter Level 1 & 2 State Share of Costs	Per Pupil Amount	Change in MFP Distribution between FY2007-08 and FY2006-07	Increases in MFP Funding for Proposed Model
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Link	Formula	Formula	Input	Input	Formula	Formula
Table 3, Col.(24)	Col.(1) ÷ Table 3,Col.(1)	District Rank based on Col.(2)	FY 2006/07 Budget Letter, Table 3, Col.(27)	FY 2006/07 Budget Letter, Table 3, Col.(28)	Col.(1) - Col.(7)	If Col.(6) > 0 use, otherwise 0

LEVEL 1 & 2 STATE INCREASES AND ADJUSTMENTS (continued)			2006-07 PAY RAISE REQUIREMENT			
Per Pupil Amount	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 Retirement</u>
(8)	(9)	(10)	(11)	(12)	(13)	(14)
Formula	Formula	Formula	Formula	Formula	Formula	Formula
Col.(7) ÷ Table 3,Col.(1)	If Col.(6) < 0 use, otherwise 0	If Col.(9) < 0 use 1, otherwise 0	If Col.(7) < 0 use 0, otherwise Col.(2) x Table 8,Col.(20) x -1	If {Col.(7) + Col.(11)} > 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	
FY2006-2007 Budgeted Average Teacher Salary	Districts Below SREB Average Teacher Salary	No. of Districts	50% Distribution Amount for Certificated Pay Increase <u>Excluding Retirement</u> Contribution of 16.6%	Oct. 2, 2006 Certificated Staff Plus Personnel Directors and School Nurses	Estimated Pay Raise Per FTE
(15)	(16)	(17)	(18)	(19)	(20)
Input	Formula	Formula	Formula	Input	Formula
Source: PEP	\$43,417				
Source: PEP	If Col.(15) < \$43,417, use Col.(14), otherwise 0	If Col.(16) > 0, use 1, otherwise 0	If Col.(16) > 0, use Col.(16) ÷ 1.166, otherwise 0	Source: PEP	Col.(18) ÷ Col.(19)

Table 4: FY 2007-2008 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 Student 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.(1)	Adjusted Circular 1068 (2002-03 Support Worker Pay Supplement)	2002-2003 Adjusted Budget Letter, Table 3, Col.(1)	Col.(5) ÷ Col.(6)	Table 3, Col.(1) x Col.(7)

2006-07 Pay Raises Continuation							
2006-07 Certificated Pay Raise Supplement (FY2006/07 March)	Adjusted October 2, 2006 Student Membership	Certificated Pay Raise Per Pupil Amount	2006-07 Certificated Pay Raise Continuation	2006-07 Support Worker Pay Raise Supplement (FY2006/07 March)	Adjusted October 2, 2006 Student Membership	Support Worker Pay Raise Per Pupil Amount	2006-07 Certificated Pay Raise Continuation
(9) Input	(10) Input	(11) Formula	(12) Formula	(13) Input	(14) Input	(15) Formula	(16) Formula
Source: FY 2006/07 Budget Letter Table 4, Col.(10)	2006-2007 Adjusted Budget Letter, Table 3, Col.(1)	Col.(9) ÷ Col.(10)	Col.(11) x Table 3, Col.(1)	Source: FY 2006/07 Budget Letter Table 4, Col.(12)	2006-2007 Adjusted Budget Letter, Table 3, Col.(1)	Col.(13) ÷ Col.(14)	Col.(15) x Table 3, Col.(1)

Foreign Language Associates		Accountability Student Transfer		Mandated Cost Adjustment	
Number of Foreign Associate Teachers February 1, 2007	Level 3 State Funding for Foreign Associate Teachers	Number of Students Received from S12 - S16 Schools	2005-06 Accountability Reward Amount	Feb. 1, 2007 Student Membership	Increase Cost Adjustment
	\$20,000	Based on 2005-06 Data	\$3,232		\$91.5
(17) Input	(18) Formula	(19) Input	(20) Formula	(21) Link	(22) Formula
Division of Student Standards & Assessments	\$20,000 x Col.(17)	Planning, Analysis & Information Resources (PAIR)	Col.(19) x "State average of Table 3, Col.(33)"	Table 3, Col.(1)	Col.(21) x \$91.5

Hold Harmless							TOTAL LEVEL 3 UNEQUALIZED FUNDING
FY2006/07 Hold Harmless Amount	Pay Raise & Insurance Supplement Amounts from Prior Years	Remaining Hold Harmless	One-Tenth Reduction of Remaining Hold Harmless	St. Charles Reduction of FY2007/08 MFP Growth Dollars	February 1, 2007 Membership (Non-Hold Harmless Districts)	Redistribution of Hold Harmless Phase-out	
(23) Input	(24) Input	(25) Formula	(26) Formula	(27) Input	(28) Formula	(29) Formula	(30) Formula
Source: Prior Year Budget Letter (Circular 1096 FY2006/07) Table 4, Col.(20)	Source: Historical Data	Col.(23) – Col.(24)	[Col.(25) x 10%] x -1	Source: Per agreement with St. Charles Parish School Board	If Col.(26) < \$0, use 0, otherwise Table 3 Col.(1)	Col.(28) x \$9.25	Col.(4) + Col.(8) + Col.(12) + Col.(16) + Col.(18) + Col.(20) + Col.(22) + Col.(24) + Col.(25) + Col.(26) + Col.(27) +

Table 5A: FY 2007-2008 Allocation for the Lab Schools

Feb. 1, 2007 Student Membership	MFP State Average Per Pupil (L1,L2+L3)	Total Allocation	FY2006-07 Budget Letter Adjustments	Total Allocation with Adjustments	Monthly Payment Amount
(1)	(2)	(3)	(4)	(5)	(6)
<i>Input</i>	<i>Link</i>	<i>Formula</i>	<i>Input</i>	<i>Formula</i>	<i>Formula</i>
Source: SIS	State Average for Table 3, Col.(29)	Col.(1) x Col.(2)	Prior Year Adjusted Budget Letter	Col.(3) + Col.(4)	Col.(5) ÷ 12

FY2006-07 Level 1 & 2 State Per Pupil Amount	Adjusted May 1, 2006 Student Membership	Adjusted FY2005-2006 Level 1 & 2 MFP Allocation	FY2007-2008 Level 1 & 2 State Average Per Pupil Amount	Feb. 1, 2007 Student Membership	FY2007-2008 Level 1 & 2 MFP Allocation	Increase in Level 1 & 2 Funding
(7)	(8)	(9)	(10)	(11)	(12)	(13)
<i>Input</i>	<i>Input</i>	<i>Formula</i>	<i>Formula</i>	<i>Formula</i>	<i>Formula</i>	<i>Formula</i>
Prior Year Adjusted Budget Letter	Prior Year Adjusted Budget Letter	Col.(7) x Col.(8)	Table 3, Col.(25)	Col.(1)	Col.(10) x Col.(11)	Col.(12) - Col.(9)

Student Increase	MFP Level 1 & 2 State Average Per Pupil Amount	Adjustment for Student Growth	Increase After Adjustment for Student Increases	50% Required for Pay Raise Distribution Including Retirement	06-07 Budgeted Average Teacher Salary SREB Average \$43,417	Net Distribution Excluding 15.8% Amount for Employer Retirement Contribution
(14)	(15)	(16)	(17)	(18)	(19)	(20)
<i>Formula</i>	<i>Formula</i>	<i>Formula</i>	<i>Formula</i>	<i>Formula</i>	<i>Input</i>	<i>Formula</i>
Col.(11) - Col.(8)	Table 3, Col.(25)	Col.(14) x Col.(15) x - 1	Col.(13) + Col.(16)	Col.(17) x .5	Source: SREB Table, based on NEA data	If Col.(19) < \$43,417, use Col.(18) ÷ 1.158, otherwise 0

Table 5B: FY 2007-2008 Allocation for the Recovery School District

July - October Payments Based on Enrollment for FY2007/08 (33,500 Students)	State Share Per Pupil (Levels 1, 2 & 3) for Orleans Parish \$3,109	Total Allocation	Audit Adjustments FY05/06	Audit Adjustments FY06/07	Total Allocation with Audit Adjustments	Monthly Payment Amount
(1) <i>Input</i>	(2) <i>Link</i>	(3) <i>Formula</i>	(4) <i>Input</i>	(5) <i>Input</i>	(6) <i>Formula</i>	(7) <i>Formula</i>
Source: SIS	Table 3, Col.(29)	Col.(1) x (Col.(2))	Prior Year Adjusted Budget Letter	Prior Year Adjusted Budget Letter	Col.(3) + Col.(4) + Col.(5)	Col.(6) ÷ 12

Table 6: FY 2007-2008 Local Deduction Calculation

Local Deduction (Property, Sales & Other Revenue)		
2005 Ad Valorem Tax Revenues (per 05/06 AFR)	2005 Net Assessed Property (with 10% Cap)	Projected Yield of Property Tax Millage Rate of
		21.33
(1)	(2)	(3)
<i>Link</i>	<i>Link</i>	<i>Formula</i>
Table 7, Col. (26)	Table 7, Col.(3c)	Col.(2) x 21.33 ÷ 1000

Local Deduction (Property, Sales & Other Revenue)(continued)				
FY2005-06 Sales Tax Revenue (per 05/06 AFR)	FY2005-06 Computed Sales Tax Base with 15% Cap on Growth	Projected Yield of Sales Tax Rate of	Other Revenue	Total Local Deduction (sales,prop,other)
		1.02%		
(4)	(5)	(6)	(7)	(8)
<i>Link</i>	<i>Link</i>	<i>Formula</i>	<i>Link</i>	<i>Formula</i>
Table 7, Col.(30)	Table 7, Col.(34)	Col.(5) x 1.02%	Table 7, Col.(37)	Col.(3) + Col.(6) + Col.(7)

Table 7: FY 2005-2006 Local Property and Sales Tax Revenues

2005 ASSESSED PROPERTY VALUE					
2005 TOTAL ASSESSED PROPERTY VALUE	2005 ASSESSED HOMESTEAD EXEMPTION	2005 NET ASSESSED TAXABLE PROPERTY	(Prior Year) 2004 Net Assessed Taxable Property	% Change	2005 NET ASSESSED TAXABLE PROPERTY with Cap of 10%
(1)	(2)	(3)	(3a)	(3b)	(3c)
Input	Input	Formula	Input	Formula	Formula
Source: LA Tax Commission Tables 41 & 43	Source: LA Tax Commission Tables 41 & 43	Col.(1) - Col.(2)	Prior Year Budget Letter, Table 7, Col.(3)	[Col.(3) - Col.(3a)] ÷ Col.(3a)	If [Col.(3) - Col.(3a)] ÷ Col.(3a) is > 10%, then Col.(3a) x (1 + 10%), otherwise Col. (3)

AD VALOREM CONSTITUTIONAL TAX	
PARISH MILL RATE	PARISH REVENUE AMOUNT
(4)	(5)
Input	Input
Source: FY2005-06 AFR kpc 62220 Col.(3)	Source: FY2005-06 AFR kpc 62220 Col.(4)

AD VALOREM RENEWABLE TAXES						TOTAL AD VALOREM TAXES (NON DEBT)
PARISH MILL RATE	PARISH REVENUE AMOUNT	DIST. MILL LOW	DIST. MILL HIGH	# OF DIST.	DIST. REVENUE AMOUNT	
(6)	(7)	(8)	(9)	(10)	(11)	(12)
Input	Input	Input	Input	Input	Input	Formula
Source: FY2005-06 AFR kpc 62320 Col.(3)	Source: FY2005-06 AFR kpc 62320 Col.(4)	Source: FY2005-06 AFR kpc 62320 Col.(5)	Source: FY2005-06 AFR kpc 62320 Col.(6)	Source: FY2005-06 AFR kpc 62320 Col.(7)	Source: FY2005-06 AFR kpc 62320 Col.(8)	Col.(5) + Col.(7) + Col.(11)

DEBT SERVICE TAXES						TOTAL AD VALOREM TAXES (DEBT)
PARISH MILL RATE	PARISH REVENUE AMOUNT	DIST MILL LOW	DIST MILL HIGH	# OF DIST.	DIST REVENUE AMOUNT	
(13)	(14)	(15)	(16)	(17)	(18)	(19)
Input	Input	Input	Input	Input	Input	Formula
Source: FY2005-06 AFR kpc 62620 Col.(3)	Source: FY2005-06 AFR kpc 62620 Col.(4)	Source: FY2005-06 AFR kpc 62620 Col.(5)	Source: FY2005-06 AFR kpc 62620 Col.(6)	Source: FY2005-06 AFR kpc 62620 Col.(7)	Source: FY2005-06 AFR kpc 62620 Col.(8)	Col.(14) + Col.(18)

Table 7: FY 2005-2006 Local Property and Sales Tax Revenues

SUMMARY OF AD VALOREM TAXES						TOTAL AD VALOREM REVENUE INCLUDING DEBT (2005-06AFR)
PARISHWIDE MILLAGE INCL. DEBT	REVENUE PARISHWIDE INCL. DEBT	REVENUE DISTRICT INCL. DEBT	TOTAL AVG. MILL RATE (DEBT)	TOTAL AVG. MILL RATE (NON DEBT)	TOTAL AVG. MILL RATE INCLUDING DEBT	
(20)	(21)	(22)	(23)	(24)	(25)	(26)
<i>Formula</i>	<i>Formula</i>	<i>Formula</i>	<i>Formula</i>	<i>Formula</i>	<i>Formula</i>	<i>Formula</i>
Col.(4) + Col.(6) + Col.(13)	Col.(5) + Col.(7) + Col.(14)	Col.(11) + Col.(18)	[Col.(19) ÷ Col.(3)] x 1000	[Col.(12) ÷ Col.(3)] x 1000	[Col.(26) ÷ Col.(3)] x 1000	Col.(12) + Col.(19)

SUMMARY OF SALES TAXES			TOTAL SALES TAX REVENUE 2005-2006 AFR
COMBINED SALES PERCENT	SALES REVENUE (NON-DEBT)	SALES REVENUE (DEBT)	
(27)	(28)	(29)	(30)
<i>Input</i>	<i>Input</i>	<i>Input</i>	<i>Formula</i>
Source: FY2005-06 AFR kpc 63320 Col.(3)	Source: FY2005-06 AFR kpc 63320 Col.(4)	Source: FY2005-06 AFR kpc 63320 Col.(5)	Col.(28) + Col.(29)

COMPUTED SALES TAX BASE					
Prior Year 2006 - 2007 COMPUTED SALES TAX BASE (without adjustments)	2007 - 2008 COMPUTED SALES TAX BASE	COMPUTED SALES TAX BASE PERCENT CHANGE	COMPUTED SALES TAX BASE with GROWTH CAP OF	NON-DEBT RATE	DEBT RATE
			15%		
(31)	(32)	(33)	(34)	(35)	(36)
<i>Input</i>	<i>Formula</i>	<i>Formula</i>	<i>Formula</i>	<i>Formula</i>	<i>Formula</i>
Prior Year Budget Letter, Table 7, Col.(35)	Col.(30) ÷ Col.(27)	[Col.(32) - Col.(31)] ÷ Col.(31)	If [Col.(32)-Col.(31)] ÷ Col.(31) > 15%, use Col.(31) X 1.15; otherwise use Col.(32)	Col.(28) ÷ Col.(32)	Col.(29) ÷ Col.(32)

OTHER REVENUES: Includes State and Federal taxes in lieu of & 50% of earnings from 16th section and from other real estate (2005-06 AFR)	Total Revenue (for Use in MFP Level 1 and 2)	Per Pupil Amount
(37)	(38)	(39)
<i>Input</i>	<i>Formula</i>	<i>Formula</i>
Source: FY2005-06 AFR kpc's (50% of 1210 & 1220), 8231, 8232, 8233, 8240, 14200, 14300, 14400	Col.(26) + Col.(30) + Col.(37)	Col.(38) ÷ Table 3, Col.(1)

*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 February 1, 2007 Student Membership

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

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

2.1.07 LEA Total (Includes Minimums for Hurricane-Affected Districts)	Adjusted 5.1.2006 LEA Total Funded in July (Includes Minimums for Hurricane-Affected Districts)	Change	Percent	Change (Increases)	Change (Decreases)
	(17) <i>Input</i>	(18) <i>Formula</i>	(19) <i>Formula</i>	(20) <i>Formula</i>	(21) <i>Formula</i>
	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
(16) <i>Formula</i>					
Sum of Col.(1) thru Col.(15)					

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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. Beginning in FY 2007-08, the remaining Hold Harmless amount, as identified in the FY 2006-07 formula, will be phased out over a 10-year period.

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 Deduction Method. The method of calculating the local contribution to Level 1 costs of the MFP formula. The deduction method establishes State Computed Sales and Property tax rates to determine the local contribution of sales and property tax revenues toward the Level 1 costs of the MFP formula.

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

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

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

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

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

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

Sales and Use Tax Rates. Local school boards may levy a sales tax rate of up to 1% within the parish or city. With voter approval, school boards may levy additional sales taxes, 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.

State Computed Sales Tax Rate – Sales tax rate set by SBESE to determine the local contribution level of sales tax revenues toward the Level 1 costs of the MFP formula.

State Computed Property Tax Rate – Property tax rate set by SBESE to determine the local contribution level of property tax revenues toward the Level 1 costs of the MFP formula.

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, 2007

HOUSE CONCURRENT RESOLUTION NO. 208

BY REPRESENTATIVES CRANE, BARROW, CHANDLER, FANNIN, ELBERT
GUILLORY, HONEY, KENNEY, M. POWELL, T. POWELL, RITCHIE,
TRAHAN, WALKER, AND WALSWORTH

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 11, 2007.

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 11, 2007, 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 through the adoption of the minimum foundation program formula establish a minimum program.

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

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

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

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

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

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

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

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

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

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

THEREFORE, BE IT RESOLVED by the Legislature of Louisiana, that the formula to determine the cost of a minimum foundation program of education in all public elementary and secondary schools as well as to allocate equitably the funds to parish and city school systems developed by the State Board of Elementary and Secondary Education and adopted by the Board on June 11, 2007 is hereby approved to read as follows:

MINIMUM FOUNDATION PROGRAM
ELEMENTARY AND SECONDARY EDUCATION
COST DISTRIBUTION FORMULA
2007-08 SCHOOL YEAR

I. BASIS OF ALLOCATION

A. Preliminary and Final Allocations

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

2. Upon final adoption by BESE and the Legislature of the minimum foundation program formula resolution in effect for the upcoming fiscal year, BESE shall determine final allocations of the minimum foundation program formula for parish, city and other local

school systems, the Recovery School District, and LSU and Southern Lab schools using latest available data, no later than June 30 for the fiscal year beginning July 1.

3. Latest available student count estimates will be utilized for newly opened school districts or local education agencies in the final allocations of the minimum foundation program formula no later than June 30 for the fiscal year beginning July 1.

B. Mid-year Adjustments

1. If any city, parish, or other local school system's, Recovery School District schools', LSU and Southern Lab schools' current year October 1 student count exceeds the previous year's February 1 membership by either 50 students or 1%, a mid-year adjustment to provide additional per pupil funding shall be made for each additional student based on the final MFP allocation per pupil amount for that city, parish or other local school system as approved by BESE. Districts and schools may request that the State Superintendent make estimated monthly payments based on documented mid-year growth prior to the October 1 count. For any district provided a minimum student count guarantee, the October 1 membership must exceed the minimum student count guarantee by 50 students or 1% to qualify for a mid-year allocation.

2. If any city, parish, or other local school system's, Recovery School District Schools', and LSU and Southern Lab schools' current year February 1 membership exceeds the current year October 1 membership by either 50 students or 1%, a second mid-year adjustment to provide additional per pupil funding shall be made for each additional student based on one-half the final MFP allocation per pupil amount for that city, parish or other local school system as approved by BESE. Districts and schools may request that the State Superintendent make estimated monthly payments based on documented mid-year growth prior to the February 1 count. For any district provided a minimum student count guarantee, the February 1 membership must exceed the minimum guarantee by 50 students or 1% to qualify for a mid-year allocation.

3. If the Recovery School District, the district of prior jurisdiction, and local education agencies have an increase in current year October 1 membership above the prior year February 1 number included in the final MFP allocation individually, the Recovery School District, the district of prior jurisdiction, and local education agencies shall receive individually a mid-year adjustment of MFP funding based upon the number of students

identified 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 identified.

4. If the Recovery School District's current year October 1 membership count qualifies for a mid-year adjustment to state funds, a mid-year adjustment to provide additional local per pupil funding shall also 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 and provided in the monthly MFP payments. For current year February 1 increases, one-half the local per pupil will be provided in the monthly MFP payments.

5. For the newly opened school districts or local education agencies, in the first year of operation, a special mid-year adjustment will be made to finalize their minimum foundation program formula allocations using October 1 data. This special mid-year adjustment will replace the October mid-year adjustment. The newly opened school districts or local education agencies will qualify for the February 1 mid-year adjustment.

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

A. Base Foundation Level 1 State and Local Costs

1. February 1 Membership (as defined by the State Board of Elementary and Secondary Education) including Recovery School District students.

As storm affected districts, the following shall receive a minimum base membership: Cameron - 1,640 students; Jefferson - 43,000 students; Orleans Parish - 33,500 to be divided proportionately with the Recovery School District; Plaquemines - 4,200 students; St. Bernard - 4,000 students; and City of Bogalusa - 2,236. This minimum membership amount will apply in FY 2007-08 only.

Plus

2. Add-on Students/Units

a. At-Risk Students weighted at 0.21.

At-Risk students are defined for purposes of allocating funds as those students whose family income is at or below income eligibility guidelines or other guidelines as provided by the State Board of Elementary and Secondary Education and the number of students

identified as English Language Learners that were not included based on income eligibility guidelines times the weighted factor of 0.21.

The State Board of Elementary and Secondary Education shall seek to increase the at-risk weight over five years by an appropriate amount annually until reaching a total at-risk weight of .40.

b. Vocational Education course units weighted at .05.

The number of combined fall and spring student units enrolled in secondary vocational education courses times the weighted factor of 0.05.

c. Special Education/Other Exceptionalities students weighted at 1.50.

The number of students identified as having Other Exceptionalities as reported in the membership count as defined by the State Board of Elementary and Secondary Education times the weighted factor of 1.50.

d. Special Education/Gifted and Talented students weighted at .60. The number of students identified as Gifted and Talented as reported in the membership count as defined by the State Board of Elementary and Secondary Education times the weighted factor of 0.60.

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

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

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

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

Equals

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

Times

4. State and Local Base Per Pupil Amount of \$3,752.

In the event no provision for an annual increase has been provided and this Resolution remains in effect in the fiscal year 2008-09 or thereafter, the State Board of

Elementary and Secondary Education shall annually adjust the state and local base per pupil amount with approval by the Joint Legislative Committee on the Budget. If the Joint Legislative Committee on the Budget does not approve the rate established by the State Board of Elementary and Secondary Education, then an annual growth adjustment of 2.75% shall automatically be applied to the state and local base per pupil amount beginning in the Fiscal Year 2008-09.

Equals

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

B. Local School System Share Calculation

1. Property Revenue Contribution is calculated by multiplying the state's computed property tax rate (including debt service) by each school system's Net Assessed Property Value for the latest available fiscal year including TIF areas. If a district's Net Assessed Property Value has increased equal to or greater than 10% over the prior year Net Assessed Property Value, then the growth in the Net Assessed Property Value will be capped at 10%. This cap will be applied on a year-to-year basis comparing the current year Net Assessed Property Value to the prior year uncapped Net Assessed Property Value. Each district's Net Assessed Property Value is then multiplied by the state's projected yield of the property tax millage. In FY 2007-08, this millage will be set at a level appropriate to yield a state average share of 65% and a local average share of 35%. The millage set in FY 2007-08 will remain the same in FY 2008-09 and beyond. The State Board of Elementary and Secondary Education may revise the millage as deemed appropriate in order to reestablish the 65%/35% share.

2. Sales Revenue Contribution is calculated by dividing the district's actual sales tax revenue collected (including debt service) in the latest available fiscal year by the district's sales tax rate that was applicable to create a sales tax base. If a local school system's sales tax goes into effect during the fiscal year, the tax rate is prorated to an annual rate applicable for the total revenue generated. If a district's Computed Sales Tax Base increased equal to or greater than 15% over the Computed Sales Tax Base calculated in the prior year formula, then the growth in the Computed Sales Tax Base will be capped at 15% over the amount used in the prior year formula. This cap will be applied on a year-to-year basis comparing the current year sales tax base to the prior year uncapped sales tax base. Each district's sales

tax base is then multiplied by the state's projected yield of the sales tax rate. In FY 2007-08, this rate will be set at a level appropriate to yield a state average share of 65% and a local average share of 35%. The rate set in FY 2007-08 will remain the same in FY 2008-09 and beyond. The State Board of Elementary and Secondary Education may revise the rate as deemed appropriate in order to reestablish the 65%/35% share.

3. Other Revenue Contribution is calculated by combining (1) State Revenue in lieu of taxes; (2) Federal Revenue in lieu of taxes; and (3) 50% of Earnings on Property.

4. Local School System Share is the sum of adding Item 1- Property Tax Contribution, Item 2 - Sales Tax Contribution and Item 3 - Other Revenues Contribution.

C. State Share Calculation

The State Share is calculated by subtracting the Local Share from the Total Level 1 Costs. In no event shall the State Share of the Total Level 1 Costs be less than 25% for any district.

III. LEVEL 2 - INCENTIVE FOR LOCAL EFFORT

A. Level 2 Eligible Local Revenue

1. Local Revenue.

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

Minus

3. Local School System Share Contribution of Level 1 Costs

Equals

4. Local Revenue over Local School System Share Contribution of Level 1 Costs.

This is the funding available for consideration in Level 2 incentive funding.

5. Limit on Revenue Eligible for Level 2.

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

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

a. Local Revenue Over Level 1 Local Share (II.A.4.),

or

b. Limit on Revenue Eligible for Level 2 Incentive Funding (II.A.5)

B. State Support of Level 2 Local Effort

1. State Support of Level 2 equals Eligible Revenue in Level 2 minus the Local Share of Level 2.

2. Local Share of Level 2 revenue equals the district's Eligible Local Revenue in Level 2 times the district's local share percentage of Level 1 times a factor of 1.72 in FY 2007-08. For FY 2008-09 and beyond, this factor will remain in effect. The State Board of Elementary and Secondary may calculate this factor on an annual basis.

Equals

3. State Support of Level 2 Incentive for Local Effort

IV. MINIMUM FOUNDATION PROGRAM LEVEL 3 LEGISLATIVE ENHANCEMENTS

A. 2001-02 Certificated Personnel Pay Raise Continuation Enhancement

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

B. 2006-07 Certificated Personnel Pay Raise Continuation Enhancement

The supplemental funding provided for the 2006-07 certificated pay raise will continue for each district based on the prior year per pupil amount times their current year membership.

C. 2002-03 Support Worker Pay Raise Continuation Enhancement

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

D. 2006-07 Support Worker Pay Raise Continuation Enhancement

The supplemental pay raise allocation for noncertificated support workers provided in FY 2006-07 will continue based on the prior year per pupil amount times the current year membership.

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 have since received 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. Beginning in FY 2007-08, the Hold Harmless amount as identified in the FY 2006-07 formula provided to these "overfunded" systems will be phased out. After subtracting amounts attributable to insurance supplements and legislative pay raises provided between FY 1993-94 and FY 1998-99 from the FY 2006-07 Hold Harmless amount, a revised Hold Harmless amount will be calculated. Each of the school districts identified as "overfunded" in FY 2006-07 will receive a reduction in FY 2007-08 equivalent to 10% of their total revised "overfunded" amount. The annual 10% reduction will continue each year for 10 years. On an annual basis, any hold harmless district may choose to reduce the remaining balance by an amount greater than 10% through formal notification to the Department. This request must take place no later than June 30th each year. The annual 10% reduction amount will be redistributed in a per pupil amount to all non-hold harmless districts.

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

City, Parish, and other local school systems shall receive a minimum of \$86.50 for each student in the prior year February 1 membership and this amount will be increased by any additional funding as provided in the appropriation.

I. Support for Hurricane Affected Districts

As provided for in the appropriation, the following hurricane affected districts will be eligible to receive funding to assist with their recovery efforts in the event they experience a loss in total MFP funding between FY 2006-07 and FY 2007-08. Funds in the amount of 55.25% of the loss will be provided to Cameron, City of Bogalusa, and Jefferson only in FY 2007-08.

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 prior year February 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. MFP 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 revenue per student allocation.

2. To begin the fiscal year July 1, the local per student allocation is based on the local revenue from the latest available data, of the city, parish, or other local public school board that had jurisdiction of the school prior to its transfer divided by the total MFP student

membership in the Recovery School District and in the district of prior jurisdiction used in the MFP final allocation.

3. For purposes of the Recovery School District calculation, local revenue is defined to include revenue, from the following sources, excluding any portion which has been specifically dedicated by the legislature or by voter approval to capital outlay or debt service, or which was actually expended by the school board for facilities acquisition and construction as reported to the Department of Education:

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

4. The total local revenue allocation for the Recovery District is determined by multiplying the local revenue per student times the number of students in the Recovery School District.

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

6. The local revenues per student will be recalculated to include any increases in students recognized for the October 1 count. As a result of an increase of students in the October 1 Mid-Year Adjustment, there will result a corresponding decrease in the local revenues per student. No recalculation of the local revenue per student will occur at the February Mid-Year Adjustment.

7. On February 1 each year, certifications from the local tax collection agent will be obtained to identify the local revenues paid to the district of prior jurisdiction to date minus any portion dedicated to capital outlay or debt service. A certification will be obtained from the district of prior jurisdiction for the amount of current year expenditures to date made for facilities acquisition and construction per the definitions in the Annual Financial Report and the Louisiana Accounting and Uniform Governmental Handbook (LAUGH). The expenditures will be subtracted from the local revenue certified. A comparison will be made between the local revenue amount utilized beginning July 1 and the latest available local revenue certified minus the expenditures to determine a difference. If an increase in local revenue collections exists, then the district of prior jurisdiction will

be required to pay to the Recovery School District its proportion of the increased revenues based on the number of students in the Recovery School District on February 1. These funds shall be provided to the Recovery School District over the remaining monthly MFP payments. Upon close of the fiscal year, final certifications of revenues and expenditures will be obtained and a final reconciliation will be performed. If an increase in local revenue collections exists, payments will be required from the district of prior jurisdiction no later than 60 days after the close of the fiscal year. In the event that the fiscal status of the district of prior jurisdiction changes during the fiscal year, the State Superintendent may determine a reduced local revenue allocation from the additional revenues identified.

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

**VI. Funding for Louisiana State University and Southern University
Laboratory Schools**

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

B. Each student in membership, as defined by the State Board of Elementary and Secondary Education, at the schools provided for in Subsection A of this Section shall be provided for and funded from the minimum foundation program an amount per student equal to the amount allocated per student for the state share of the minimum foundation program.

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

D. Fifty percent of increased funds provided are to be directed to certificated staff pay raises as defined in Section VIII. A. Provisions specified in section VII through X of this Resolution shall apply to these schools.

VII. Adjustments for Audit Findings and Data Revisions

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

VIII. Required Expenditure Amounts

A. Required Pay Raise for Certificated Personnel

Fifty percent of a district's increased funds provided in Levels 1 and 2 over the prior year after adjusting for increases in student membership shall be used only to supplement and enhance full-time certificated staff salaries and retirement benefits for city, parish or other local school systems, state charter schools, and lab schools with an average teacher salary below the latest published SREB average teacher salary.

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

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

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

1. The definition of instruction shall provide for:

a. 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;

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

c. 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.

2. School administration shall include the activities performed by the principal, assistant principals, and other assistants while they supervise all operations of the school, evaluate the 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.

C. Expenditure Requirement for Foreign Language Associate Program

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

D. Expenditure Requirement for Educational Purposes

State MFP funds shall only be expended for educational purposes. Expenditures for educational purposes are those expenditures related to the operational and instructional activities of a district to include: instructional programs, pupil support programs, instructional staff programs, school administration, general administration, business services, operations and maintenance of plant services, student transportation services, food services operations, enterprise operations, community services operations, facility acquisition and

construction services and debt services as defined by Louisiana Accounting and Uniform Governmental Handbook, Bulletin 1929.

IX. Accountability for School Performance

A. Each school district (LEA) with a school that has a School Performance Score below 60 AND growth of less than 2 points in the School Performance Score will be included in an MFP Accountability report submitted to the House and Senate Committees on Education by June 1 of each year. Specific information to be included in the report is as follows.

1. School Data - School name, city, and district; Type of school; October 1 elementary/secondary enrollment; and grade span.

2. Accountability Data - scores and labels.

3. Fiscal Data - expenditures per elementary/secondary enrollment for classroom instruction (less adult education) and pupil/instructional support.

4. Student Demographic Data - percent of students eligible for free and/or reduced lunch ("at-risk"), students with exceptionalities (special ed), gifted/talented, and Minority; Advanced Placement data; student attendance rates; and pupil-teacher ratios.

5. Teacher Data - Average FTE teacher salaries (object 112, function 1000 series); percent of teachers certified; average years of experience; percent master's degree and above; percent turnover; percent Minority; and teachers' days absent. All teacher data (excluding salaries) reported for certified teachers.

6. Staffing Data - number per 1000 pupils for certified teachers, uncertified teachers, and instructional aides.

B. Any student attending an Academically Unacceptable school in School Improvement 5 (SI5) that does not have a BESE-approved Reconstitution Plan shall not be considered in the MFP formula calculations. Any student attending an Academically Unacceptable school in School Improvement 6 (SI6) that does not have a BESE-approved and implemented Reconstitution Plan shall not be considered in the MFP formula calculations.

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

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

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

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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 3, 2007

CIRCULAR: 1100

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

FROM: Paul G. Pastorek
State Superintendent of Education

SUBJECT: 2007-2008 State Public School Fund – Minimum Foundation
Program (MFP) Equalization Distribution

The General Appropriations Bill (House Bill 1) of the 2007 Regular Session of the Louisiana Legislature provides \$2,922,336,485 exclusive of mid-year adjustments for student growth, in funding for the Minimum Foundation Program (MFP) Formula defined in House Concurrent Resolution (HCR) 208 (of the 2007 Regular Session of the Louisiana Legislature).

The initial implementation cost for the MFP formula per HCR 208, exclusive of mid-year adjustments for student growth, is \$2,918,414,063. An appropriated balance of \$3,922,422 is available for mid-year student membership adjustments in October 1, 2007, and February 1, 2008, as provided in HCR 208.

Data and Implementation Issues:

1) Student Data - It is critical that the student data transmitted to the Department for October 1, 2007, and February 1, 2008, via the Student Information System (SIS) are accurate and submitted in a timely basis. This data will be used to calculate the October and February mid-year student membership adjustments. In addition, the February 1, 2008 data will be used to fund the 2008-09 MFP formula.

2) Fifty Percent (50%) of Level 1 and 2 Growth Dedicated to Certificated Pay Raise - HCR 208 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 and Lab Schools with average teacher salaries above the latest published SREB average of \$43,417 are exempt from the 50% pay raise requirement. Average teacher salary data for the 69 school systems and the lab schools are based on FY 2006-2007 budgeted data. The exemption for average salaries above the SREB average also applies to the Lab Schools.

Distribution Amount

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 1.166%. The result of this calculation is the number reflected in Table 3A, Column 18.

Distribution Method

The supplementation and enhancement of pay (the pay raise) provided by this particular aspect of the formula is NOT required to be distributed to every certificated staff in the same amount (an "across the board" pay raise). The local school systems MAY distribute the pay raise in ANY manner that is most

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beneficial to the unique needs of individual school districts. For example, school districts have the authority to boost pay for:

1. teachers or principals who perform at exceptional levels;
2. beginning teachers;
3. teachers willing to work in low performing schools;
4. teachers in shortage areas, or
5. a combination of some or all of the above.

Please note: This distribution method for the MFP based pay raise is different from the "across the board pay raise" of \$2,375 granted by the legislature. That across the board pay raise is an additional amount which must be given to all certificated personnel in equal amounts of \$2,375.

Required Timelines for Pay Raise

This is a permanent pay raise. Therefore, each district shall include the 50% pay increase in the 2007-2008 salary schedules and begin paying the increase by August 1, 2007.

Revisions to the previous year MFP formula:

HCR 208 changes to the previous year MFP formula are as follows:

- A. Increases the per pupil amount from \$3,652 to \$3,752
- B. Includes the Central Community School System in the school districts funded by the formula
- C. Provides student count guarantees for heavily affected hurricane districts (Cameron, Jefferson, Orleans/RSD, Plaquemines, and St. Bernard)
Uses the Education Estimating Conference student count projections for these districts to recognize that students are expected to return to schools in their areas in 2007-08
- D. Increases the At-Risk Weight from 19% to 21%
- E. Adds a 10% cap on increases in a district's Net Assessed Property Values when calculating the local share contribution
- F. Adds a minimum State Share of 25% of Level 1 Costs
- G. Replaces the Local Wealth Factor calculation with the Deduction Method in the determination of the Local Share Contribution
- H. Replaces the Level 2 Reward Calculation with the Level 2 Reward Factor
- I. Provides for an increase from \$80 to \$91.50 per student in Level 3 to offset mandated costs
- J. Reduces the Hold Harmless Amounts by prior year pay raises and insurance premiums
- K. Reduces the remaining Hold Harmless Amounts 10% annually over the next 10 years
- L. Redistributes the annual hold harmless reduction amounts to all non-hold harmless districts on a per pupil basis

Provisions continued from the previous year MFP formula:

- A. Student based formula including:
 - a. Base per pupil cost
 - b. February 1 student membership count
 - c. Weights recognizing the unique needs of At-Risk, Special Education, Gifted and Talented, and Vocational Education students
 - d. English Language Learners (ELL) students counted with the At-Risk Count
 - e. Economy of Scale recognizing the high cost of operating small districts (less than 7,500 students)
- B. Cap on the growth in the computed sales tax base of 15% for purposes of calculating the local share contribution
- C. Continues rewards for local school districts that make the effort to support education in their community at a higher level by taxing themselves with additional millages or larger sales tax rates
- D. Provides for prior year Certificated and Support Worker Legislative pay raises
- E. Foreign Language Associates salary funding
- F. Accountability Student Transfer Provision
HCR 208 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, 2008. Copies will be provided to each district and will be placed on the Department's website.
- G. Fifty Percent (50%) of Level 1 and 2 Growth Dedicated to Certificated Pay Raise
HCR 208 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.
- H. Funding for Lab Schools
LSU and SU Lab Schools are funded at the state average per pupil amount for Levels 1, 2 and 3 based on their February 1, 2007 MFP membership.
- I. Provides for two mid-year student adjustments.
 - 1. October 1, 2007
If a district's October 1, 2007 student membership exceeds the February 1, 2007 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, 2008
If a district's February 1, 2008 student membership exceeds the October 1, 2007 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.
- J. Continues Modified 70% Instructional Requirement

Data Sources

For purposes of the MFP calculations required by HCR 208, latest available data is identified as follows:

1. February 1 Membership is per BESE definition and based on the February Student Information System data, including any school transferred to the Recovery School District.
2. Weighted membership data is as follows:
 - a. Exceptionalities – SER February 1, 2007, including any school transferred to the Recovery School District.
 - b. Gifted and Talented –SER February 1, 2007, including any school transferred to the Recovery School District.
 - c. Vocational Education – LEADS October 2006, including any school transferred to the Recovery School District.
 - d. At-Risk – Student Information System February 1, 2007, including any school transferred to the Recovery School District.
 - e. Economy of Scale – Student Information System February 1, 2007, including any school transferred to the Recovery School District.
3. Local School System Revenues and Tax Rates – Annual Financial Report data for Fiscal Year 2005-2006.
4. Net Assessed Property Values – Louisiana Tax Commission December 2005 data.
5. Foreign Language Associate Teacher – Data from February 2007.
6. Accountability Student Transfer - Student Information System February 1, 2007, including any school transferred to the Recovery School District.

Reference Tables

The following tables are being provided for your reference:

- | | |
|-----------|--|
| Table 1: | State-Level Comparison
Provides comparison of the 2006-2007 Revised MFP Budget Letter to the 2007-2008 MFP Budget Letter. |
| Table 2: | MFP Distribution and Adjustments
Provides the Total MFP distribution less audit adjustments, and the monthly MFP distributions for the 69 Louisiana school systems. |
| Table 3: | FY 2007-2008 MFP Level 1 Base Cost and Level 2 Reward Incentive
Provides the detailed calculation of the 2007-2008 MFP Levels 1 and 2 for the 69 Louisiana school systems. |
| Table 3A: | FY 2007-2008 Certificated Pay Raise Requirement
Provides the calculation of the 2007-2008 50% pay raise requirement for certificated personnel. |
| Table 4: | FY 2007-2008 Level 3 Unequalized Funding
Provides the continuation of the 2001-2002 certificated staff pay raise, continuation of the 2002-2003 support worker pay raise, and continuation of the 2006-2007 pay raises for certificated staff and support worker staff. Additionally, in Level 3 funding is provided for foreign language associates, prior pay raises and insurance premiums, and mandated costs for the 69 Louisiana school systems. Lastly, the hold harmless funds are reduced and redistributed to the non-hold harmless districts. |
| Table 5A: | FY 2007-2008 Allocation for the LSU and SU Lab Schools
Provides the Total MFP distribution for LSU and SU Lab Schools, less audit adjustments, in addition to, the monthly MFP distributions and calculation of the 50% pay raise requirement. |

- Table 5B:** **FY 2007-2008 MFP State Share Allocation for the Recovery School District and the Orleans Parish School District**
Provides the calculation of the State Share Allocation to the RSD Operated Schools and Charter Schools, and the Orleans Parish School District.
- Table 6:** **Calculation of the Local Deduction**
Provides the calculation of the Local Deduction amount for the 69 Louisiana school systems.
- Table 7:** **2005-2006 Local Property and Sales Tax Revenues**
Provides a summary of the Net Assessed Property Values, Ad Valorem and Sales Tax amounts, and millage and sales tax rates for the 69 Louisiana school systems.
- Table 8:** **February 1, 2007 Student Membership**
Provides the February 1, 2007 student membership by grade level and the adjusted May 1, 2006 total membership for the 69 Louisiana school systems.

If you have any questions regarding this information, contact Charlotte Stevens at (225) 342-4989 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.

PGP/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
Beth Scioneaux, Deputy Superintendent for Management and Finance, SDE
Charlotte Stevens, 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
Doreen Brasseaux, Office of the Governor
George Silbernagel, House Appropriations
Etta Harris-Whitmore, Office of Planning and Budget
David Ray, Senate Finance
Paul Jones, House Education
Jeanne Johnston, Senate Education
Gordon Monk, Legislative Fiscal Officer
Lloyd Dressel, LSBA

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Appendix C

FY2007-2008 MFP Budget Letter

TABLE 1: STATE LEVEL COMPARISON

MFP Formula Items	FY 2006-2007 Budget Letter (March 2007)	FY2007-08 Budget Letter Circular No. 1100	Comparison of FY2006-07 Budget Letter to FY2007-08 Budget Letter	% Change
A. Level 1 Base Per Pupil Amount	\$3,652	\$3,752	\$100	2.74%
B. Total Weighted Membership	895,370	919,068	23,698	2.65%
1. October 1 / February 1 Membership	645,747	658,330	12,583	1.95%
2. At-Risk Weight Factor (19/21%)	77,133	86,996	9,863	12.79%
3. Vocational Weight Factor (5%)	9,952	10,350	398	4.00%
4. Exceptionalities Weight Factor (150%)	135,813	135,692	(121)	-0.09%
5. Gifted/Talented Weight Factor (60%)	13,411	14,063	652	4.86%
6. Economy-of-Scale Weight Factor	13,314	13,637	323	2.43%
C. Total Level 1 State and Local Costs (A X B)	\$3,269,891,240	\$3,448,343,136	\$178,451,896	5.46%
1. State Share of Cost (C X 65%)	\$2,125,430,543	\$2,241,322,057	\$115,891,514	5.45%
2. Local Share of Cost (C X 35%)	\$1,144,460,697	\$1,207,021,079	\$62,560,382	5.47%
D. Total Local Revenues in MFP	\$1,998,194,617	\$2,370,615,768	\$372,421,151	18.64%
1. Total Net Assessed Property	\$19,503,462,207	\$21,533,919,576	\$2,030,457,369	10.41%
2. Total Est. Sales Tax Base	\$58,138,979,306	\$69,567,502,130	\$11,428,522,824	19.66%
3. Average Equivalent Millage Rate	41.88	41.03 / 21.33		
4. Average Equivalent Sales Tax Rate	1.96%	1.96% / 1.02%		
5. Property Tax Revenue	\$905,752,509	\$885,964,237	(\$19,788,272)	-2.18%
6. Sales Tax Revenue	\$1,140,734,645	\$1,442,904,264	\$302,169,619	26.49%
7. Other Revenues Considered	\$40,609,175	\$41,747,267	\$1,138,092	2.80%
E. Level 2 Eligible Local Revenue	\$767,348,703	\$920,955,835	\$153,607,132	20.02%
1. Level 2 State Support (E X 40%)	\$269,072,895	\$333,983,618	\$64,910,723	24.12%
F. Level 1 and 2 State Share (C1+E1)	\$2,394,503,438	\$2,575,305,675	\$180,802,237	7.55%
G. Level 3 Legislative Enhancements	\$326,654,629	\$338,574,075	\$11,919,446	3.65%
1. Certificated Staff Pay Raise (FY 02)	\$56,507,216	\$57,978,555	\$1,471,339	2.60%
2. Support Worker Pay Raise (FY 03)	\$18,113,128	\$18,399,420	\$286,292	1.58%
3. Certificated Staff Pay Raise (FY 06/07)	\$97,448,806	\$98,497,868	\$1,049,062	1.08%
4. Support Worker Pay Raise (FY 06/07)	\$21,992,786	\$22,048,084	\$55,298	0.25%
5. Foreign Language Associates	\$4,140,000	\$4,620,000	\$480,000	11.59%
6. Accountability Student Transfers	\$0	\$0	\$0	0.00%
7. Mandated Cost Adjustment	\$51,659,760	\$60,237,213	\$8,577,453	16.60%
8. Hold Harmless (Total)	\$76,792,933	\$76,792,935	\$2	0.00%
9. Prior Year Pay Raise/Insurance Supplements		\$38,336,714		
10. Remaining Hold Harmless		\$38,456,219		
11. Year 1 Reduction of Remaining Hold Harmless		(\$4,978,939)		
12. Redistribution of Hold Harmless Phase-out		\$4,978,941		
H. Total State Share Implementation of Total State Formula Allocation	\$2,721,158,067	\$2,913,879,750	\$192,721,683	7.08%
Per Pupil based on October/February 1 Membership	\$4,212.00	\$4,426	\$214.17	5.08%
Monthly Per Pupil based on October 1 Membership	\$351.00	\$369	\$18.00	
I. Other School Funding				
R.S. 17:350.21 Lab School Funding	\$6,375,782	\$7,758,778	\$1,382,996	21.69%
1. LSU Lab. School	\$4,239,284	\$5,829,042	\$1,589,758	37.50%
2. Southern Univ. Lab. School	\$2,136,498	\$1,929,736	(\$206,762)	-9.68%
J. Recovery School District Funding	\$57,546,372	\$72,806,854	\$15,260,482	26.52%
1. Orleans	\$57,546,372	\$72,806,854	\$15,260,482	26.52%
K. Total MFP Allocation (H+I+J)	\$2,785,080,221	\$2,994,445,382	\$209,365,161	7.52%
L. Adjustments	(\$15,520,612)	(\$72,108,896)	(\$56,588,284)	364.60%
1. Plus/(Minus) Prior Year Adjustments	(\$4,236,359)	\$835,037	\$5,071,396	-119.71%
Plus/(Minus) Prior Year Adjustments - LSU/SU Lab 2. Schools	\$70,168	\$4,896		
3. Plus/(Minus) Prior Year Adjustments - RSD	\$0	(\$4,064,397)		
4. Mid-Year - Normal Student Growth	\$46,191,951	\$3,922,422	(\$42,269,529)	-91.51%
5. RSD Transfers	(\$57,546,372)	(\$72,806,854)	(\$15,260,482)	26.52%
M. Total MFP Distribution (K+L) Pre-Katrina/Rita	\$2,769,559,609	\$2,922,336,485	\$152,776,876	5.52%
O. Total State MFP Appropriation	\$2,769,559,609	2,922,336,485	\$152,776,876	5.52%
P. Budget Amendment to Increase/(Decrease) MFP Appropriation	\$0	\$0	\$0	

**Table 2: FY2007-08 Budget Letter
Distribution and Adjustments**

LEA	School System	FY2007-08 MFP State Share of Levels 1, 2, and 3	FY05/06 Audit Adjustments	FY06/07 Audit Adjustments	Total Audit Adjustments
		1	2	3	4
1	Acadia	\$45,394,930	\$0	(\$7,444)	(\$7,444)
2	Allen	\$25,234,483	\$0	(\$4,799)	(\$4,799)
3	Ascension	\$78,824,802	\$0	(\$25,997)	(\$25,997)
4	Assumption	\$23,546,367	\$0	\$28,340	\$28,340
5	Avoyelles	\$28,820,493	\$0	(\$56,731)	(\$56,731)
6	Beauregard	\$31,078,299	\$0	(\$113,908)	(\$113,908)
7	Bienville	\$9,580,548	\$0	\$10,261	\$10,261
8	Bossier	\$80,493,852	\$0	\$8,660	\$8,660
9	Caddo	\$192,436,106	\$0	(\$253,775)	(\$253,775)
10	Calcasieu	\$126,639,762	\$0	\$3,967,962	\$3,967,962
11	Caldwell	\$10,051,946	\$0	\$3,642	\$3,642
12	Cameron	\$5,750,530	\$0	(\$2,007)	(\$2,007)
13	Catahoula	\$9,801,237	\$0	\$460	\$460
14	Claiborne	\$14,764,360	\$0	(\$60,430)	(\$60,430)
15	Concordia	\$20,465,927	\$0	(\$7,462)	(\$7,462)
16	DeSoto	\$22,468,034	\$0	(\$13,821)	(\$13,821)
17	East Baton Rouge	\$157,422,540	(\$25,000)	(\$1,491,898)	(\$1,516,898)
18	East Carroll	\$8,778,175	\$0	(\$21,402)	(\$21,402)
19	East Feliciana	\$12,451,523	\$0	(\$31,371)	(\$31,371)
20	Evangeline	\$32,694,449	\$0	(\$210,557)	(\$210,557)
21	Franklin	\$16,146,316	\$0	(\$62,476)	(\$62,476)
22	Grant	\$19,087,936	\$0	(\$65,657)	(\$65,657)
23	Iberia	\$68,672,735	\$0	(\$44,042)	(\$44,042)
24	Iberville	\$14,580,108	\$0	(\$12,286)	(\$12,286)
25	Jackson	\$8,199,572	\$0	\$1,843	\$1,843
26	Jefferson	\$121,570,368	\$0	\$45,243	\$45,243
27	Jefferson Davis	\$31,380,555	\$0	(\$5,133)	(\$5,133)
28	Lafayette	\$102,920,204	(\$2,500)	\$2,425,743	\$2,423,243
29	Lafourche	\$66,473,477	\$0	(\$27,934)	(\$27,934)
30	LaSalle	\$14,030,939	\$0	\$136,009	\$136,009
31	Lincoln	\$30,000,614	\$0	(\$760,963)	(\$760,963)
32	Livingston	\$121,486,672	(\$11,250)	(\$83,542)	(\$94,792)
33	Madison	\$12,001,334	\$0	(\$166,550)	(\$166,550)
34	Morehouse	\$26,231,868	\$0	(\$55,208)	(\$55,208)
35	Natchitoches	\$32,517,113	\$0	(\$75,547)	(\$75,547)
36	Orleans	\$104,156,366	(\$62,005)	\$152,925	\$90,920
37	Ouachita	\$99,506,384	\$0	(\$474,389)	(\$474,389)
38	Plaquemines	\$12,162,209	\$0	(\$1,953)	(\$1,953)
39	Pointe Coupee	\$11,057,715	\$0	(\$71,603)	(\$71,603)
40	Rapides	\$105,587,892	(\$64,439)	(\$424,533)	(\$488,972)
41	Red River	\$9,589,913	\$0	(\$9,201)	(\$9,201)
42	Richland	\$18,073,382	\$0	(\$19,131)	(\$19,131)
43	Sabine	\$21,043,826	\$0	(\$25,443)	(\$25,443)
44	St. Bernard	\$15,239,171	\$0	(\$1,986)	(\$1,986)
45	St. Charles	\$28,239,021	(\$1,875)	(\$31,258)	(\$33,133)
46	St. Helena	\$7,101,196	\$0	(\$210,942)	(\$210,942)
47	St. James	\$15,467,247	\$0	(\$39,367)	(\$39,367)
48	St. John the Baptist	\$32,131,003	\$0	(\$39,284)	(\$39,284)
49	St. Landry	\$72,998,992	\$0	(\$226,357)	(\$226,357)
50	St. Martin	\$41,548,952	\$0	(\$67,891)	(\$67,891)
51	St. Mary	\$44,701,439	\$0	(\$25,258)	(\$25,258)
52	St. Tammany	\$162,612,996	\$0	(\$304,675)	(\$304,675)
53	Tangipahoa	\$93,860,599	\$3,819	(\$86,058)	(\$82,239)
54	Tensas	\$4,315,507	\$0	(\$46,938)	(\$46,938)
55	Terrebonne	\$81,877,610	\$0	(\$67,526)	(\$67,526)
56	Union	\$14,869,275	\$0	\$571,261	\$571,261
57	Vermilion	\$37,205,185	\$0	\$12,948	\$12,948
58	Vernon	\$49,214,369	\$0	(\$51,817)	(\$51,817)
59	Washington	\$30,721,450	\$0	(\$49,181)	(\$49,181)
60	Webster	\$36,443,096	\$0	(\$72,262)	(\$72,262)
61	West Baton Rouge	\$12,579,504	\$0	(\$58,861)	(\$58,861)
62	West Carroll	\$12,110,307	\$0	(\$11,002)	(\$11,002)
63	West Feliciana	\$11,331,346	\$0	(\$2,839)	(\$2,839)
64	Winn	\$14,012,437	\$0	(\$26,956)	(\$26,956)
65	City of Monroe	\$35,690,412	\$0	(\$163,267)	(\$163,267)
66	City of Bogalusa	\$12,750,966	\$0	\$1,938	\$1,938
67	Zachary Community	\$18,687,231	\$0	(\$19,618)	(\$19,618)
68	City of Baker	\$11,991,850	\$0	(\$78,412)	(\$78,412)
69	Central Community	\$13,002,730	\$0	\$0	\$0
	STATE TOTALS	\$2,913,879,750	(\$163,250)	\$998,287	\$835,037

**Table 2: FY2007-08 Budget Letter
Distribution and Adjustments**

LEA	School System	Adjustments Due to Student, CAFR/AFR and PEP Audits		Less State Share Adjustment for Recovery School District	FY2007-08 Total MFP Distribution with Adjustments	Monthly Payments July 2007 through June 2008
		Due District (+)	Due State (-)			
		5	6	7	8	9
1	Acadia	\$0	(\$7,444)		\$45,387,486	\$3,782,291
2	Allen	\$0	(\$4,799)		\$25,229,684	\$2,102,474
3	Ascension	\$0	(\$25,997)		\$78,798,805	\$6,566,567
4	Assumption	\$28,340	\$0		\$23,574,707	\$1,964,559
5	Avoyelles	\$0	(\$56,731)		\$28,763,762	\$2,396,980
6	Beauregard	\$0	(\$113,908)		\$30,964,391	\$2,580,366
7	Bienville	\$10,261	\$0		\$9,590,809	\$799,234
8	Bossier	\$8,660	\$0		\$80,502,512	\$6,708,543
9	Caddo	\$0	(\$253,775)		\$192,182,331	\$16,015,194
10	Calcasieu	\$3,967,962	\$0		\$130,607,724	\$10,883,977
11	Caldwell	\$3,642	\$0		\$10,055,588	\$837,966
12	Cameron	\$0	(\$2,007)		\$5,748,523	\$479,044
13	Catahoula	\$460	\$0		\$9,801,697	\$816,808
14	Claiborne	\$0	(\$60,430)		\$14,703,930	\$1,225,328
15	Concordia	\$0	(\$7,462)		\$20,458,465	\$1,704,872
16	DeSoto	\$0	(\$13,821)		\$22,454,213	\$1,871,184
17	East Baton Rouge	\$0	(\$1,516,898)		\$155,905,642	\$12,992,137
18	East Carroll	\$0	(\$21,402)		\$8,756,773	\$729,731
19	East Feliciana	\$0	(\$31,371)		\$12,420,152	\$1,035,013
20	Evangeline	\$0	(\$210,557)		\$32,483,892	\$2,706,991
21	Franklin	\$0	(\$62,476)		\$16,083,840	\$1,340,320
22	Grant	\$0	(\$65,657)		\$19,022,279	\$1,585,190
23	Iberia	\$0	(\$44,042)		\$68,628,693	\$5,719,058
24	Iberville	\$0	(\$12,286)		\$14,567,822	\$1,213,985
25	Jackson	\$1,843	\$0		\$8,201,415	\$683,451
26	Jefferson	\$45,243	\$0		\$121,615,611	\$10,134,634
27	Jefferson Davis	\$0	(\$5,133)		\$31,375,422	\$2,614,619
28	Lafayette	\$2,423,243	\$0		\$105,343,447	\$8,778,621
29	LaFourche	\$0	(\$27,934)		\$66,445,543	\$5,537,129
30	LaSalle	\$136,009	\$0		\$14,166,948	\$1,180,579
31	Lincoln	\$0	(\$760,963)		\$29,239,651	\$2,436,638
32	Livingston	\$0	(\$94,792)		\$121,391,880	\$10,115,990
33	Madison	\$0	(\$166,550)		\$11,834,784	\$986,232
34	Morehouse	\$0	(\$55,208)		\$26,176,660	\$2,181,388
35	Natchitoches	\$0	(\$75,547)		\$32,441,566	\$2,703,464
36	Orleans	\$90,920	\$0	(\$72,806,854)	\$31,440,432	\$2,620,036
37	Ouachita	\$0	(\$474,389)		\$99,031,995	\$8,252,666
38	Plaquemines	\$0	(\$1,953)		\$12,160,256	\$1,013,355
39	Pointe Coupee	\$0	(\$71,603)		\$10,986,112	\$915,509
40	Rapides	\$0	(\$488,972)		\$105,098,920	\$8,758,243
41	Red River	\$0	(\$9,201)		\$9,580,712	\$798,393
42	Richland	\$0	(\$19,131)		\$18,054,251	\$1,504,521
43	Sabine	\$0	(\$25,443)		\$21,018,383	\$1,751,532
44	St. Bernard	\$0	(\$1,986)		\$15,237,185	\$1,269,765
45	St. Charles	\$0	(\$33,133)		\$28,205,888	\$2,350,491
46	St. Helena	\$0	(\$210,942)		\$6,890,254	\$574,188
47	St. James	\$0	(\$39,367)		\$15,427,880	\$1,285,657
48	St. John the Baptist	\$0	(\$39,284)		\$32,091,719	\$2,674,310
49	St. Landry	\$0	(\$226,357)		\$72,772,635	\$6,064,386
50	St. Martin	\$0	(\$67,891)		\$41,481,061	\$3,456,755
51	St. Mary	\$0	(\$25,258)		\$44,676,181	\$3,723,015
52	St. Tammany	\$0	(\$304,675)		\$162,308,321	\$13,525,693
53	Tangipahoa	\$0	(\$82,239)		\$93,778,360	\$7,814,863
54	Tensas	\$0	(\$46,938)		\$4,268,569	\$355,714
55	Terrebonne	\$0	(\$67,526)		\$81,810,084	\$6,817,507
56	Union	\$571,261	\$0		\$15,440,536	\$1,286,711
57	Vermilion	\$12,948	\$0		\$37,218,133	\$3,101,511
58	Vernon	\$0	(\$51,817)		\$49,162,552	\$4,096,879
59	Washington	\$0	(\$49,181)		\$30,672,269	\$2,556,022
60	Webster	\$0	(\$72,262)		\$36,370,834	\$3,030,903
61	West Baton Rouge	\$0	(\$58,861)		\$12,520,643	\$1,043,387
62	West Carroll	\$0	(\$11,002)		\$12,099,305	\$1,008,275
63	West Feliciana	\$0	(\$2,839)		\$11,328,507	\$944,042
64	Winn	\$0	(\$26,956)		\$13,985,481	\$1,165,457
65	City of Monroe	\$0	(\$163,267)		\$35,527,145	\$2,960,595
66	City of Bogalusa	\$1,938	\$0		\$12,752,904	\$1,062,742
67	Zachary Community	\$0	(\$19,618)		\$18,667,613	\$1,555,634
68	City of Baker	\$0	(\$78,412)		\$11,913,438	\$992,787
69	Central Community	\$0	\$0		\$13,002,730	\$1,083,561
	STATE TOTALS	\$7,302,730	(\$6,467,693)	(\$72,806,854)	\$2,841,907,935	\$236,825,662

TABLE 3: FY 2007-2008 Budget Letter
LEVEL 1 BASE PER PUPIL AND LEVEL 2 LOCAL INCENTIVE

LEA	School System	Feb. 1, 2007 Student Membership (per SIS) (with minimums)	AT-RISK STUDENTS (PER SIS)	21%		5%	
				Weighted Add-on Students At Risk (with LEP)	VOC UNITS (PER LEADS)	Weighted Add-On Units Voc. Ed.	
		1	(2a)	2	(3a)	3	
1	Acadia	9,100	5,844	1,227	2,974	149	
2	Allen	4,084	2,526	530	1,279	64	
3	Ascension	17,997	7,651	1,607	4,997	250	
4	Assumption	4,009	2,411	506	1,196	60	
5	Avoyelles	5,929	4,729	993	2,232	112	
6	Beauregard	6,063	3,045	639	1,847	92	
7	Bienville	2,269	1,588	333	1,006	50	
8	Bossier	19,101	8,211	1,724	5,438	272	
9	Caddo	41,987	25,834	5,425	9,618	481	
10	Calcasieu	31,101	17,233	3,619	8,411	421	
11	Caldwell	1,716	1,126	236	736	37	
12	Cameron	1,640	1,006	211	807	40	
13	Catahoula	1,761	1,288	270	594	30	
14	Claiborne	2,497	1,800	378	873	44	
15	Concordia	3,821	2,910	611	1,941	97	
16	DeSoto	4,645	3,116	654	1,557	78	
17	East Baton Rouge	43,835	35,118	7,375	16,026	801	
18	East Carroll	1,466	1,365	287	551	28	
19	East Feliciana	2,221	1,886	396	873	44	
20	Evangeline	5,850	5,269	1,106	1,764	88	
21	Franklin	3,175	2,417	508	891	45	
22	Grant	3,393	2,026	425	1,088	54	
23	Iberia	13,654	8,771	1,842	6,166	308	
24	Iberville	4,100	3,338	701	1,681	84	
25	Jackson	2,184	1,226	257	768	38	
26	Jefferson	43,000	31,820	6,682	11,290	564	
27	Jefferson Davis	5,577	3,109	653	2,250	112	
28	Lafayette	29,227	15,749	3,307	8,868	443	
29	Lafourche	14,219	8,268	1,736	7,428	371	
30	LaSalle	2,529	1,314	276	1,058	53	
31	Lincoln	6,497	3,718	781	2,403	120	
32	Livingston	22,960	10,150	2,132	6,249	312	
33	Madison	2,086	1,799	378	576	29	
34	Morehouse	4,868	3,790	796	1,176	59	
35	Natchitoches	6,556	4,369	917	1,703	85	
36	Orleans	33,500	25,521	5,359	2,025	101	
37	Ouachita	18,434	9,123	1,916	4,544	227	
38	Plaquemines	4,200	2,008	422	1,034	52	
39	Pointe Coupee	2,939	2,253	473	1,063	53	
40	Rapides	22,695	14,292	3,001	5,393	270	
41	Red River	1,441	1,231	259	524	26	
42	Richland	3,295	2,273	477	1,053	53	
43	Sabine	3,954	2,611	548	1,383	69	
44	St. Bernard	4,000	4,000	840	1,022	51	
45	St. Charles	9,357	4,249	892	2,184	109	
46	St. Helena	1,224	1,112	234	349	17	
47	St. James	3,762	2,543	534	1,044	52	
48	St. John the Baptist	6,476	5,176	1,087	1,892	95	
49	St. Landry	14,778	11,464	2,407	4,990	249	
50	St. Martin	8,162	5,674	1,192	3,559	178	
51	St. Mary	9,494	6,463	1,357	4,219	211	
52	St. Tammany	34,709	13,975	2,935	17,988	899	
53	Tangipahoa	18,915	13,084	2,748	5,171	259	
54	Tensas	763	703	148	276	14	
55	Terrebonne	18,620	11,684	2,454	7,095	355	
56	Union	2,992	2,056	432	1,308	65	
57	Vermilion	8,630	4,756	999	3,354	168	
58	Vernon	9,107	4,726	992	2,631	132	
59	Washington	4,955	4,095	860	2,064	103	
60	Webster	7,071	4,247	892	2,485	124	
61	West Baton Rouge	3,394	2,085	438	1,194	60	
62	West Carroll	2,187	1,574	331	1,133	57	
63	West Feliciana	2,268	1,061	223	518	26	
64	Winn	2,553	1,706	358	1,607	80	
65	City of Monroe	8,626	6,823	1,433	1,915	96	
66	City of Bogalusa	2,236	2,106	442	753	38	
67	Zachary Community	3,760	1,410	296	1,063	53	
68	City of Baker	2,089	1,233	259	729	36	
69	Central Community	2,627	1,145	240	1,130	57	
	STATE TOTAL	658,330	414,282	86,996	206,990	10,350	

**TABLE 3: FY 2007-2008 Budget Letter
LEVEL 1 BASE PER PUPIL AND LEVEL 2 LOCAL INCENTIVE**

LEA	School System	SPECIAL ED OTHER EXCEPTIONALITIES STUDENTS (PER SER)	150%	60%	
			Weighted Add-On Students Other Exceptionalities	SPECIAL ED GIFTED AND TALENTED STUDENTS (PER SER)	Weighted Add-On Students Gifted/Talented
		(4a)	4	(5a)	5
1	Acadia	1,453	2,180	101	61
2	Allen	518	777	58	35
3	Ascension	2,534	3,801	305	183
4	Assumption	636	954	78	47
5	Avoyelles	672	1,008	12	7
6	Beauregard	932	1,398	127	76
7	Bienville	276	414	9	5
8	Bossier	2,177	3,266	485	291
9	Caddo	5,430	8,145	1,824	1,094
10	Calcasieu	5,002	7,503	982	589
11	Caldwell	246	369	37	22
12	Cameron	271	406	110	66
13	Catahoula	192	288	32	19
14	Claiborne	419	629	121	73
15	Concordia	444	666	58	35
16	DeSoto	672	1,008	65	39
17	East Baton Rouge	5,650	8,475	1,289	773
18	East Carroll	227	341	2	1
19	East Feliciana	377	566	7	4
20	Evangeline	997	1,496	39	23
21	Franklin	395	593	49	29
22	Grant	519	779	35	21
23	Iberia	2,219	3,329	384	230
24	Iberville	581	872	73	44
25	Jackson	238	357	56	34
26	Jefferson	4,964	7,446	1,927	1,156
27	Jefferson Davis	930	1,395	111	67
28	Lafayette	3,535	5,303	1,347	808
29	Lafourche	1,938	2,907	214	128
30	LaSalle	278	417	34	20
31	Lincoln	856	1,284	201	121
32	Livingston	3,164	4,746	686	412
33	Madison	248	372	8	5
34	Morehouse	797	1,196	49	29
35	Natchitoches	924	1,386	257	154
36	Orleans	2,312	3,467	2,740	1,644
37	Ouachita	2,589	3,884	995	597
38	Plaquemines	465	698	117	70
39	Pointe Coupee	632	948	15	9
40	Rapides	3,368	5,052	388	233
41	Red River	187	281	5	3
42	Richland	458	687	47	28
43	Sabine	598	897	84	50
44	St. Bernard	467	700	132	79
45	St. Charles	1,115	1,673	622	373
46	St. Helena	217	326	5	3
47	St. James	543	815	91	55
48	St. John the Baptist	1,130	1,695	132	79
49	St. Landry	2,337	3,506	319	191
50	St. Martin	1,192	1,788	97	58
51	St. Mary	1,543	2,315	327	196
52	St. Tammany	5,703	8,555	2,947	1,768
53	Tangipahoa	2,578	3,867	321	193
54	Tensas	154	231	19	11
55	Terrebonne	2,812	4,218	816	490
56	Union	428	642	24	14
57	Vermilion	1,351	2,027	92	55
58	Vernon	1,447	2,171	311	187
59	Washington	827	1,241	166	100
60	Webster	1,037	1,556	148	89
61	West Baton Rouge	448	672	149	89
62	West Carroll	295	443	30	18
63	West Feliciana	337	506	145	87
64	Winn	330	495	100	60
65	City of Monroe	1,368	2,052	567	340
66	City of Bogalusa	575	863	96	58
67	Zachary Community	426	639	182	109
68	City of Baker	251	377	8	5
69	Central Community	222	333	35	21
	STATE TOTAL	90,452	135,692	23,444	14,063

**TABLE 3: FY 2007-2008 Budget Letter
LEVEL 1 BASE PER PUPIL AND LEVEL 2 LOCAL INCENTIVE**

		7,500	37,500	37,500	
LEA	School System	ECONOMY-OF-SCALE: If < 7500, then 7500 less February Membership	ECONOMY- OF-SCALE PERCENT SUPPORT	Economy-of- Scale Weighted Add-On Units	Total Weighted Add-On Students and/or Units
		(6a)	(6b)	6	7
1	Acadia	0	0.000%	0	3,617
2	Allen	3,416	9.109%	372	1,778
3	Ascension	0	0.000%	0	5,841
4	Assumption	3,491	9.309%	373	1,940
5	Avoyelles	1,571	4.189%	248	2,368
6	Beauregard	1,437	3.832%	232	2,437
7	Bienville	5,231	13.949%	317	1,119
8	Bossier	0	0.000%	0	5,553
9	Caddo	0	0.000%	0	15,145
10	Calcasieu	0	0.000%	0	12,132
11	Caldwell	5,784	15.424%	265	929
12	Cameron	5,860	15.627%	256	979
13	Catahoula	5,739	15.304%	270	877
14	Claiborne	5,003	13.341%	333	1,457
15	Concordia	3,679	9.811%	375	1,784
16	DeSoto	2,855	7.613%	354	2,133
17	East Baton Rouge	0	0.000%	0	17,424
18	East Carroll	6,034	16.091%	236	893
19	East Feliciana	5,279	14.077%	313	1,323
20	Evangeline	1,650	4.400%	257	2,970
21	Franklin	4,325	11.533%	366	1,541
22	Grant	4,107	10.952%	372	1,651
23	Iberia	0	0.000%	0	5,709
24	Iberville	3,400	9.067%	372	2,073
25	Jackson	5,316	14.176%	310	996
26	Jefferson	0	0.000%	0	15,848
27	Jefferson Davis	1,923	5.128%	286	2,513
28	Lafayette	0	0.000%	0	9,861
29	Lafourche	0	0.000%	0	5,142
30	LaSalle	4,971	13.256%	335	1,101
31	Lincoln	1,003	2.675%	174	2,480
32	Livingston	0	0.000%	0	7,602
33	Madison	5,414	14.437%	301	1,085
34	Morehouse	2,632	7.019%	342	2,422
35	Natchitoches	944	2.517%	165	2,707
36	Orleans	0	0.000%	0	10,571
37	Ouachita	0	0.000%	0	6,624
38	Plaquemines	3,300	8.800%	370	1,612
39	Pointe Coupee	4,561	12.163%	357	1,840
40	Rapides	0	0.000%	0	8,556
41	Red River	6,059	16.157%	233	802
42	Richland	4,205	11.213%	369	1,614
43	Sabine	3,546	9.456%	374	1,938
44	St. Bernard	3,500	9.333%	373	2,043
45	St. Charles	0	0.000%	0	3,047
46	St. Helena	6,276	16.736%	205	785
47	St. James	3,738	9.968%	375	1,831
48	St. John the Baptist	1,024	2.731%	177	3,133
49	St. Landry	0	0.000%	0	6,353
50	St. Martin	0	0.000%	0	3,216
51	St. Mary	0	0.000%	0	4,079
52	St. Tammany	0	0.000%	0	14,157
53	Tangipahoa	0	0.000%	0	7,067
54	Tensas	6,737	17.965%	137	541
55	Terrebonne	0	0.000%	0	7,517
56	Union	4,508	12.021%	360	1,513
57	Vermilion	0	0.000%	0	3,249
58	Vernon	0	0.000%	0	3,482
59	Washington	2,545	6.787%	336	2,640
60	Webster	429	1.144%	81	2,742
61	West Baton Rouge	4,106	10.949%	372	1,631
62	West Carroll	5,313	14.168%	310	1,159
63	West Feliciana	5,232	13.952%	316	1,158
64	Winn	4,947	13.192%	337	1,330
65	City of Monroe	0	0.000%	0	3,921
66	City of Bogalusa	5,264	14.037%	314	1,715
67	Zachary Community	3,740	9.973%	375	1,472
68	City of Baker	5,411	14.429%	301	978
69	Central Community	4,873	12.995%	341	992
STATE TOTAL		180,378		13,637	260,738

TABLE 3: FY 2007-2008 Budget Letter
LEVEL 1 BASE PER PUPIL AND LEVEL 2 LOCAL INCENTIVE

		\$3,752			75%	
LEA	School System	Total Weighted Membership and/or Units	Per Pupil Amount	TOTAL LEVEL 1 COSTS	Local Share of Level 1 (DEDUCTION for Property & Sales and Other Revenues)	Local Share of Level 1 with 75% max Local Share (DEDUCTION for Property & Sales and Other Revenues)
		8	9	10	11	11a
1	Acadia	12,717	\$3,752	\$47,714,184	\$10,179,607	\$10,179,607
2	Allen	5,862	\$3,752	\$21,994,224	\$3,774,336	\$3,774,336
3	Ascension	23,838	\$3,752	\$89,440,176	\$29,045,432	\$29,045,432
4	Assumption	5,949	\$3,752	\$22,320,648	\$3,811,316	\$3,811,316
5	Avoyelles	8,297	\$3,752	\$31,130,344	\$5,570,652	\$5,570,652
6	Beauregard	8,500	\$3,752	\$31,892,000	\$7,603,469	\$7,603,469
7	Bienville	3,388	\$3,752	\$12,711,776	\$5,194,010	\$5,194,010
8	Bossier	24,654	\$3,752	\$92,501,808	\$32,234,822	\$32,234,822
9	Caddo	57,132	\$3,752	\$214,359,264	\$70,343,030	\$70,343,030
10	Calcasieu	43,233	\$3,752	\$162,210,216	\$64,202,562	\$64,202,562
11	Caldwell	2,645	\$3,752	\$9,924,040	\$1,803,520	\$1,803,520
12	Cameron	2,619	\$3,752	\$9,826,488	\$5,272,442	\$5,272,442
13	Catahoula	2,638	\$3,752	\$9,897,776	\$1,566,288	\$1,566,288
14	Claiborne	3,954	\$3,752	\$14,835,408	\$3,363,476	\$3,363,476
15	Concordia	5,605	\$3,752	\$21,029,960	\$4,382,997	\$4,382,997
16	DeSoto	6,778	\$3,752	\$25,431,056	\$8,294,705	\$8,294,705
17	East Baton Rouge	61,259	\$3,752	\$229,843,768	\$123,356,252	\$123,356,252
18	East Carroll	2,359	\$3,752	\$8,850,968	\$1,256,675	\$1,256,675
19	East Feliciana	3,544	\$3,752	\$13,297,088	\$2,690,733	\$2,690,733
20	Evangeline	8,820	\$3,752	\$33,092,640	\$5,677,283	\$5,677,283
21	Franklin	4,716	\$3,752	\$17,694,432	\$3,194,263	\$3,194,263
22	Grant	5,044	\$3,752	\$18,925,088	\$2,106,844	\$2,106,844
23	Iberia	19,363	\$3,752	\$72,649,976	\$18,536,395	\$18,536,395
24	Iberville	6,173	\$3,752	\$23,161,096	\$13,114,796	\$13,114,796
25	Jackson	3,180	\$3,752	\$11,931,360	\$5,347,031	\$5,347,031
26	Jefferson	58,848	\$3,752	\$220,797,696	\$142,473,605	\$142,473,605
27	Jefferson Davis	8,090	\$3,752	\$30,353,680	\$6,801,383	\$6,801,383
28	Lafayette	39,088	\$3,752	\$146,658,176	\$67,469,018	\$67,469,018
29	Lafourche	19,361	\$3,752	\$72,642,472	\$22,893,431	\$22,893,431
30	LaSalle	3,630	\$3,752	\$13,619,760	\$2,553,001	\$2,553,001
31	Lincoln	8,977	\$3,752	\$33,681,704	\$10,694,776	\$10,694,776
32	Livingston	30,562	\$3,752	\$114,668,624	\$16,187,942	\$16,187,942
33	Madison	3,171	\$3,752	\$11,897,592	\$1,960,714	\$1,960,714
34	Morehouse	7,290	\$3,752	\$27,352,080	\$6,335,569	\$6,335,569
35	Natchitoches	9,263	\$3,752	\$34,754,776	\$9,021,747	\$9,021,747
36	Orleans	44,071	\$3,752	\$165,354,392	\$82,374,026	\$82,374,026
37	Ouachita	25,058	\$3,752	\$94,017,616	\$20,057,763	\$20,057,763
38	Plaquemines	5,812	\$3,752	\$21,806,624	\$19,327,534	\$16,354,968
39	Pointe Coupee	4,779	\$3,752	\$17,930,808	\$8,898,324	\$8,898,324
40	Rapides	31,251	\$3,752	\$117,253,752	\$34,585,949	\$34,585,949
41	Red River	2,243	\$3,752	\$8,415,736	\$1,356,136	\$1,356,136
42	Richland	4,909	\$3,752	\$18,418,568	\$3,426,325	\$3,426,325
43	Sabine	5,892	\$3,752	\$22,106,784	\$4,510,165	\$4,510,165
44	St. Bernard	6,043	\$3,752	\$22,673,336	\$10,297,260	\$10,297,260
45	St. Charles	12,404	\$3,752	\$46,539,808	\$29,225,382	\$29,225,382
46	St. Helena	2,009	\$3,752	\$7,537,768	\$1,362,956	\$1,362,956
47	St. James	5,593	\$3,752	\$20,984,936	\$10,318,341	\$10,318,341
48	St. John the Baptist	9,609	\$3,752	\$36,052,968	\$12,253,202	\$12,253,202
49	St. Landry	21,131	\$3,752	\$79,283,512	\$18,586,001	\$18,586,001
50	St. Martin	11,378	\$3,752	\$42,690,256	\$8,617,674	\$8,617,674
51	St. Mary	13,573	\$3,752	\$50,925,896	\$15,203,871	\$15,203,871
52	St. Tammany	48,866	\$3,752	\$183,345,232	\$59,129,937	\$59,129,937
53	Tangipahoa	25,982	\$3,752	\$97,484,464	\$21,330,868	\$21,330,868
54	Tensas	1,304	\$3,752	\$4,892,608	\$1,339,717	\$1,339,717
55	Terrebonne	26,137	\$3,752	\$98,066,024	\$33,130,422	\$33,130,422
56	Union	4,505	\$3,752	\$16,902,760	\$4,083,932	\$4,083,932
57	Vermilion	11,879	\$3,752	\$44,570,008	\$13,958,220	\$13,958,220
58	Vernon	12,589	\$3,752	\$47,233,928	\$7,686,822	\$7,686,822
59	Washington	7,595	\$3,752	\$28,496,440	\$3,462,920	\$3,462,920
60	Webster	9,813	\$3,752	\$36,818,376	\$9,214,297	\$9,214,297
61	West Baton Rouge	5,025	\$3,752	\$18,853,800	\$8,984,123	\$8,984,123
62	West Carroll	3,346	\$3,752	\$12,554,192	\$2,021,442	\$2,021,442
63	West Feliciana	3,426	\$3,752	\$12,854,352	\$7,680,344	\$7,680,344
64	Winn	3,883	\$3,752	\$14,569,016	\$3,371,561	\$3,371,561
65	City of Monroe	12,547	\$3,752	\$47,076,344	\$19,839,028	\$19,839,028
66	City of Bogalusa	3,951	\$3,752	\$14,824,152	\$4,037,660	\$4,037,660
67	Zachary Community	5,232	\$3,752	\$19,630,464	\$5,872,471	\$5,872,471
68	City of Baker	3,067	\$3,752	\$11,507,384	\$2,214,819	\$2,214,819
69	Central Community	3,619	\$3,752	\$13,578,488	\$3,920,031	\$3,920,031
STATE TOTAL		919,068	\$3,752	\$3,448,343,136	\$1,209,993,645	\$1,207,021,079

TABLE 3: FY 2007-2008 Budget Letter
LEVEL 1 BASE PER PUPIL AND LEVEL 2 LOCAL INCENTIVE

LEA	School System	FY2007-08 STATE SHARE OF LEVEL 1	State Share %	Local Share %	Per Pupil Local Share of Level 1	Actual Sales and Property Tax Revenues (Including Debt) Plus Other Revenue	Local Revenue Over Level 1	Local Revenue Under Level 1
		12	13	14	15	16	17	18
1	Acadia	\$37,534,577	78.67%	21.33%	\$1,119	\$15,906,494	\$5,726,887	\$0
2	Allen	\$18,219,888	82.84%	17.16%	\$924	\$12,260,815	\$8,486,479	\$0
3	Ascension	\$60,394,744	67.53%	32.47%	\$1,614	\$64,231,466	\$35,186,034	\$0
4	Assumption	\$18,509,332	82.92%	17.08%	\$951	\$8,902,737	\$5,091,421	\$0
5	Avoyelles	\$25,559,692	82.11%	17.89%	\$940	\$6,892,318	\$1,321,666	\$0
6	Beauregard	\$24,288,531	76.16%	23.84%	\$1,254	\$15,636,951	\$8,033,482	\$0
7	Bienville	\$7,517,766	59.14%	40.86%	\$2,289	\$14,295,939	\$9,101,929	\$0
8	Bossier	\$60,266,986	65.15%	34.85%	\$1,688	\$61,586,286	\$29,351,464	\$0
9	Caddo	\$144,016,234	67.18%	32.82%	\$1,675	\$154,957,660	\$84,614,630	\$0
10	Calcasieu	\$98,007,654	60.42%	39.58%	\$2,064	\$125,908,992	\$61,231,039	\$0
11	Caldwell	\$8,120,520	81.83%	18.17%	\$1,051	\$3,656,010	\$1,852,490	\$0
12	Cameron	\$4,554,046	46.34%	53.66%	\$3,215	\$10,728,483	\$5,456,041	\$0
13	Catahoula	\$8,331,488	84.18%	15.82%	\$889	\$2,598,115	\$1,031,827	\$0
14	Claiborne	\$11,471,932	77.33%	22.67%	\$1,347	\$6,932,229	\$3,568,753	\$0
15	Concordia	\$16,646,963	79.16%	20.84%	\$1,147	\$8,041,002	\$3,658,005	\$0
16	DeSoto	\$17,136,351	67.38%	32.62%	\$1,786	\$22,123,180	\$13,828,475	\$0
17	East Baton Rouge	\$106,487,516	46.33%	53.67%	\$2,814	\$248,313,164	\$124,956,912	\$0
18	East Carroll	\$7,594,293	85.80%	14.20%	\$857	\$1,933,717	\$677,042	\$0
19	East Feliciana	\$10,606,355	79.76%	20.24%	\$1,211	\$3,771,400	\$1,080,667	\$0
20	Evangeline	\$27,415,357	82.84%	17.16%	\$970	\$10,360,535	\$4,683,252	\$0
21	Franklin	\$14,500,169	81.95%	18.05%	\$1,006	\$3,766,093	\$571,830	\$0
22	Grant	\$16,818,244	88.87%	11.13%	\$621	\$3,633,054	\$1,526,210	\$0
23	Iberia	\$54,113,581	74.49%	25.51%	\$1,358	\$35,358,088	\$16,821,693	\$0
24	Iberville	\$10,046,300	43.38%	56.62%	\$3,199	\$24,360,186	\$11,245,390	\$0
25	Jackson	\$6,584,329	55.19%	44.81%	\$2,448	\$12,971,525	\$7,624,494	\$0
26	Jefferson	\$78,324,091	35.47%	64.53%	\$3,313	\$240,550,190	\$98,076,585	\$0
27	Jefferson Davis	\$23,552,297	77.59%	22.41%	\$1,220	\$16,019,254	\$9,217,871	\$0
28	Lafayette	\$79,189,158	54.00%	46.00%	\$2,308	\$126,253,916	\$58,784,898	\$0
29	Lafourche	\$49,749,041	68.48%	31.52%	\$1,610	\$45,210,160	\$22,316,729	\$0
30	LaSalle	\$11,066,759	81.26%	18.74%	\$1,009	\$5,497,552	\$2,944,551	\$0
31	Lincoln	\$22,986,928	68.25%	31.75%	\$1,646	\$23,820,922	\$13,126,146	\$0
32	Livingston	\$98,480,682	85.88%	14.12%	\$705	\$37,801,200	\$21,613,258	\$0
33	Madison	\$9,936,878	83.52%	16.48%	\$940	\$3,416,383	\$1,455,669	\$0
34	Morehouse	\$21,016,511	76.84%	23.16%	\$1,301	\$11,702,184	\$5,366,615	\$0
35	Natchitoches	\$25,733,029	74.04%	25.96%	\$1,376	\$17,209,379	\$8,187,632	\$0
36	Orleans	\$82,980,366	50.18%	49.82%	\$2,459	\$132,647,667	\$50,273,641	\$0
37	Ouachita	\$73,959,853	78.67%	21.33%	\$1,088	\$51,359,418	\$31,301,655	\$0
38	Plaquemines	\$5,451,656	25.00%	75.00%	\$3,894	\$29,002,340	\$9,674,806	\$0
39	Pointe Coupee	\$9,032,484	50.37%	49.63%	\$3,028	\$11,264,368	\$2,366,044	\$0
40	Rapides	\$82,667,803	70.50%	29.50%	\$1,524	\$58,967,909	\$24,381,960	\$0
41	Red River	\$7,059,600	83.89%	16.11%	\$941	\$3,749,218	\$2,393,082	\$0
42	Richland	\$14,992,243	81.40%	18.60%	\$1,040	\$6,447,305	\$3,020,980	\$0
43	Sabine	\$17,596,619	79.60%	20.40%	\$1,141	\$7,818,336	\$3,308,171	\$0
44	St. Bernard	\$12,376,076	54.58%	45.42%	\$2,574	\$20,860,234	\$10,562,974	\$0
45	St. Charles	\$17,314,426	37.20%	62.80%	\$3,123	\$87,245,602	\$58,020,220	\$0
46	St. Helena	\$6,174,812	81.92%	18.08%	\$1,114	\$1,856,299	\$493,343	\$0
47	St. James	\$10,666,595	50.83%	49.17%	\$2,743	\$24,092,181	\$13,773,840	\$0
48	St. John the Baptist	\$23,799,766	66.01%	33.99%	\$1,892	\$28,874,424	\$16,621,222	\$0
49	St. Landry	\$60,697,511	76.56%	23.44%	\$1,258	\$30,644,624	\$12,058,623	\$0
50	St. Martin	\$34,072,582	79.81%	20.19%	\$1,056	\$15,343,391	\$6,725,717	\$0
51	St. Mary	\$35,722,025	70.15%	29.85%	\$1,601	\$26,779,704	\$11,575,833	\$0
52	St. Tammany	\$124,215,295	67.75%	32.25%	\$1,704	\$155,917,250	\$96,787,313	\$0
53	Tangipahoa	\$76,153,596	78.12%	21.88%	\$1,128	\$36,994,756	\$15,663,888	\$0
54	Tensas	\$3,552,891	72.62%	27.38%	\$1,756	\$1,998,651	\$658,934	\$0
55	Terrebonne	\$64,935,602	66.22%	33.78%	\$1,779	\$52,984,368	\$19,853,946	\$0
56	Union	\$12,818,828	75.84%	24.16%	\$1,365	\$5,976,912	\$1,892,980	\$0
57	Vermilion	\$30,611,788	68.68%	31.32%	\$1,617	\$19,501,202	\$5,542,982	\$0
58	Vernon	\$39,547,106	83.73%	16.27%	\$844	\$15,055,515	\$7,368,693	\$0
59	Washington	\$25,033,520	87.85%	12.15%	\$699	\$7,802,883	\$4,339,963	\$0
60	Webster	\$27,604,079	74.97%	25.03%	\$1,303	\$20,850,244	\$11,635,947	\$0
61	West Baton Rouge	\$9,869,677	52.35%	47.65%	\$2,647	\$14,859,840	\$5,875,717	\$0
62	West Carroll	\$10,532,750	83.90%	16.10%	\$924	\$3,249,387	\$1,227,945	\$0
63	West Feliciana	\$5,174,008	40.25%	59.75%	\$3,386	\$10,900,842	\$3,220,498	\$0
64	Winn	\$11,197,455	76.86%	23.14%	\$1,321	\$6,478,648	\$3,107,087	\$0
65	City of Monroe	\$27,237,316	57.86%	42.14%	\$2,300	\$38,961,535	\$19,122,507	\$0
66	City of Bogalusa	\$10,786,492	72.76%	27.24%	\$1,806	\$6,305,600	\$2,267,940	\$0
67	Zachary Community	\$13,757,993	70.08%	29.92%	\$1,562	\$16,557,307	\$10,684,836	\$0
68	City of Baker	\$9,292,565	80.75%	19.25%	\$1,060	\$4,601,394	\$2,386,575	\$0
69	Central Community	\$9,658,457	71.13%	28.87%	\$1,492	\$8,058,835	\$4,138,804	\$0
	STATE TOTAL	\$2,241,322,057	65.00%	35.00%	\$1,833	\$2,370,615,768	\$1,160,146,732	0

**TABLE 3: FY 2007-2008 Budget Letter
LEVEL 1 BASE PER PUPIL AND LEVEL 2 LOCAL INCENTIVE**

LEA	School System	33%	ELIGIBLE LOCAL REVENUE LEVEL 2	1.72	0%	Percent State	FY2007-08 Levels 1 & 2 STATE SHARE OF COST	Per Pupil Amount
		Local Revenue Limit on Level 2 State Support		LOCAL SHARE of Level 2	FY2007-08 STATE SHARE OF LEVEL 2			
		19		20	21			
1	Acadia	\$15,745,681	\$5,726,887	\$2,101,057	\$3,625,830	63.31%	\$41,160,407	\$4,523
2	Allen	\$7,258,094	\$7,258,094	\$2,142,241	\$5,115,853	70.48%	\$23,335,741	\$5,714
3	Ascension	\$29,515,258	\$29,515,258	\$16,483,799	\$13,031,459	44.15%	\$73,426,203	\$4,080
4	Assumption	\$7,365,814	\$5,091,421	\$1,495,737	\$3,595,684	70.62%	\$22,105,016	\$5,514
5	Avoyelles	\$10,273,014	\$1,321,666	\$406,687	\$914,979	69.23%	\$26,474,671	\$4,465
6	Beauregard	\$10,524,360	\$8,033,482	\$3,294,113	\$4,739,369	59.00%	\$29,027,900	\$4,788
7	Bienville	\$4,194,886	\$4,194,886	\$2,948,132	\$1,246,754	29.72%	\$8,764,520	\$3,863
8	Bossier	\$30,525,597	\$29,351,464	\$17,593,855	\$11,757,609	40.06%	\$72,024,595	\$3,771
9	Caddo	\$70,738,557	\$70,738,557	\$39,932,198	\$30,806,359	43.55%	\$174,822,593	\$4,164
10	Calcasieu	\$53,529,371	\$53,529,371	\$36,441,511	\$17,087,860	31.92%	\$115,095,514	\$3,701
11	Caldwell	\$3,274,933	\$1,852,490	\$578,948	\$1,273,542	68.75%	\$9,394,062	\$5,474
12	Cameron	\$3,242,741	\$3,242,741	\$2,992,894	\$249,847	7.70%	\$4,803,893	\$2,929
13	Catahoula	\$3,266,266	\$1,031,827	\$280,764	\$751,063	72.79%	\$9,082,551	\$5,158
14	Claiborne	\$4,895,685	\$3,568,753	\$1,391,542	\$2,177,211	61.01%	\$13,649,143	\$5,466
15	Concordia	\$6,939,887	\$3,658,005	\$1,311,205	\$2,346,800	64.16%	\$18,993,763	\$4,971
16	DeSoto	\$8,392,248	\$8,392,248	\$4,708,589	\$3,683,660	43.89%	\$20,820,011	\$4,482
17	East Baton Rouge	\$75,848,443	\$75,848,443	\$70,017,519	\$5,830,925	7.69%	\$112,318,441	\$2,562
18	East Carroll	\$2,920,819	\$677,042	\$165,361	\$511,681	75.58%	\$8,105,974	\$5,529
19	East Feliciana	\$4,388,039	\$1,080,667	\$376,210	\$704,457	65.19%	\$11,310,812	\$5,093
20	Evangeline	\$10,920,571	\$4,683,252	\$1,382,271	\$3,300,981	70.48%	\$30,716,338	\$5,251
21	Franklin	\$5,839,163	\$571,830	\$177,530	\$394,300	68.95%	\$14,894,469	\$4,691
22	Grant	\$6,245,279	\$1,526,210	\$292,172	\$1,234,038	80.86%	\$18,052,282	\$5,320
23	Iberia	\$23,974,492	\$16,821,693	\$7,380,888	\$9,440,805	56.12%	\$63,554,386	\$4,655
24	Iberville	\$7,643,162	\$7,643,162	\$7,443,400	\$199,762	2.61%	\$10,246,062	\$2,499
25	Jackson	\$3,937,349	\$3,937,349	\$3,034,641	\$902,708	22.93%	\$7,487,037	\$3,428
26	Jefferson	\$72,863,240	\$72,863,240	\$80,872,076	\$0	0.00%	\$78,324,091	\$1,821
27	Jefferson Davis	\$10,016,714	\$9,217,871	\$3,553,047	\$5,664,824	61.45%	\$29,217,121	\$5,239
28	Lafayette	\$48,397,198	\$48,397,198	\$38,291,863	\$10,105,335	20.88%	\$89,294,493	\$3,055
29	Lafourche	\$23,972,016	\$22,316,729	\$12,098,881	\$10,217,848	45.79%	\$59,966,889	\$4,217
30	LaSalle	\$4,494,521	\$2,944,551	\$949,111	\$1,995,440	67.77%	\$13,062,199	\$5,165
31	Lincoln	\$11,114,962	\$11,114,962	\$6,069,881	\$5,045,081	45.39%	\$28,032,009	\$4,315
32	Livingston	\$37,840,646	\$21,613,258	\$5,249,082	\$16,364,176	75.71%	\$114,844,858	\$5,002
33	Madison	\$3,926,205	\$1,455,669	\$412,618	\$1,043,051	71.65%	\$10,979,929	\$5,264
34	Morehouse	\$9,026,186	\$5,366,615	\$2,137,802	\$3,228,813	60.16%	\$24,245,324	\$4,981
35	Natchitoches	\$11,469,076	\$8,187,632	\$3,655,876	\$4,531,756	55.35%	\$30,264,785	\$4,616
36	Orleans	\$54,566,949	\$50,273,641	\$43,079,684	\$7,193,957	14.31%	\$90,174,323	\$2,692
37	Ouachita	\$31,025,813	\$31,025,813	\$11,382,626	\$19,643,187	63.31%	\$93,603,040	\$5,078
38	Plaquemines	\$7,196,186	\$7,196,186	\$9,283,080	\$0	0.00%	\$5,451,656	\$1,298
39	Pointe Coupee	\$5,917,167	\$2,366,044	\$2,019,740	\$346,304	14.64%	\$9,378,788	\$3,191
40	Rapides	\$38,693,738	\$24,381,960	\$12,371,407	\$12,010,553	49.26%	\$94,678,356	\$4,172
41	Red River	\$2,777,193	\$2,393,082	\$663,104	\$1,729,978	72.29%	\$8,789,578	\$6,100
42	Richland	\$6,078,127	\$3,020,980	\$966,472	\$2,054,508	68.01%	\$17,046,751	\$5,174
43	Sabine	\$7,295,239	\$3,308,171	\$1,160,771	\$2,147,400	64.91%	\$19,744,019	\$4,993
44	St. Bernard	\$7,482,201	\$7,482,201	\$5,845,275	\$1,636,926	21.88%	\$14,013,002	\$3,503
45	St. Charles	\$15,358,137	\$15,358,137	\$16,589,245	\$0	0.00%	\$17,314,426	\$1,850
46	St. Helena	\$2,487,463	\$493,343	\$153,418	\$339,925	68.90%	\$6,514,737	\$5,322
47	St. James	\$6,925,029	\$6,925,029	\$5,856,663	\$1,068,366	15.43%	\$11,734,961	\$3,119
48	St. John the Baptist	\$11,897,479	\$11,897,479	\$6,955,600	\$4,941,880	41.54%	\$28,741,646	\$4,438
49	St. Landry	\$26,163,559	\$12,058,623	\$4,861,651	\$7,196,972	59.68%	\$67,894,483	\$4,594
50	St. Martin	\$14,087,784	\$6,725,717	\$2,335,626	\$4,390,091	65.27%	\$38,462,673	\$4,712
51	St. Mary	\$16,805,546	\$11,575,833	\$5,943,264	\$5,632,569	48.66%	\$41,354,594	\$4,356
52	St. Tammany	\$60,503,927	\$60,503,927	\$33,561,528	\$26,942,398	44.53%	\$151,157,693	\$4,355
53	Tangipahoa	\$32,169,873	\$15,663,888	\$5,894,885	\$9,769,003	62.37%	\$85,922,599	\$4,543
54	Tensas	\$1,614,561	\$658,934	\$310,316	\$348,618	52.91%	\$3,901,509	\$5,113
55	Terrebonne	\$32,361,788	\$19,853,946	\$11,535,460	\$8,318,486	41.90%	\$73,254,088	\$3,934
56	Union	\$5,577,911	\$1,892,980	\$786,632	\$1,106,348	58.44%	\$13,925,176	\$4,654
57	Vermilion	\$14,708,103	\$5,542,982	\$2,986,027	\$2,556,955	46.13%	\$33,168,743	\$3,843
58	Vernon	\$15,587,196	\$7,368,693	\$2,062,085	\$5,306,608	72.02%	\$44,853,714	\$4,925
59	Washington	\$9,403,825	\$4,339,963	\$906,965	\$3,432,998	79.10%	\$28,466,518	\$5,745
60	Webster	\$12,150,064	\$11,635,947	\$5,009,461	\$6,626,486	56.95%	\$34,230,565	\$4,841
61	West Baton Rouge	\$6,221,754	\$5,875,717	\$4,815,620	\$1,060,097	18.04%	\$10,929,774	\$3,220
62	West Carroll	\$4,142,883	\$1,227,945	\$340,043	\$887,902	72.31%	\$11,420,652	\$5,222
63	West Feliciana	\$4,241,936	\$3,220,498	\$3,309,706	\$0	0.00%	\$5,174,008	\$2,281
64	Winn	\$4,807,775	\$3,107,087	\$1,236,645	\$1,870,442	60.20%	\$13,067,897	\$5,119
65	City of Monroe	\$15,535,194	\$15,535,194	\$11,260,033	\$4,275,161	27.52%	\$31,512,477	\$3,653
66	City of Bogalusa	\$4,891,970	\$2,267,940	\$1,062,593	\$1,205,347	53.15%	\$11,991,839	\$5,363
67	Zachary Community	\$6,478,053	\$6,478,053	\$3,333,762	\$3,144,292	48.54%	\$16,902,285	\$4,495
68	City of Baker	\$3,797,437	\$2,386,575	\$790,195	\$1,596,380	66.89%	\$10,888,945	\$5,213
69	Central Community	\$4,480,901	\$4,138,804	\$2,055,181	\$2,083,623	50.34%	\$11,742,080	\$4,470
	STATE TOTAL	1,137,953,235	920,955,835	\$598,388,263	333,983,618	36.26%	\$2,575,305,675	\$3,912

TABLE 3: FY 2007-2008 Budget Letter
LEVEL 1 BASE PER PUPIL AND LEVEL 2 LOCAL INCENTIVE

LEA	School System	FY2007-08 Level 3 State Funding	Per Pupil Amount	FY2007-08 Levels 1, 2 & 3 STATE SHARE OF COST	Per Pupil Amount	State Funds as Percent of Total State and Local	Rank
		26	27	28	29	30	31
1	Acadia	\$4,234,523	\$465	\$45,394,930	\$4,988	74.05%	14
2	Allen	\$1,898,742	\$465	\$25,234,483	\$6,179	69.58%	27
3	Ascension	\$5,398,599	\$300	\$78,824,802	\$4,380	57.37%	50
4	Assumption	\$1,441,351	\$360	\$23,546,367	\$5,873	72.56%	19
5	Avoyelles	\$2,345,822	\$396	\$28,820,493	\$4,861	80.70%	4
6	Beauregard	\$2,050,399	\$338	\$31,078,299	\$5,126	66.53%	33
7	Bienville	\$816,028	\$360	\$9,580,548	\$4,222	50.51%	55
8	Bossier	\$8,469,257	\$443	\$80,493,852	\$4,214	56.65%	52
9	Caddo	\$17,613,513	\$419	\$192,436,106	\$4,583	57.70%	47
10	Calcasieu	\$11,544,248	\$371	\$126,639,762	\$4,072	51.82%	53
11	Caldwell	\$657,884	\$383	\$10,051,946	\$5,858	73.33%	16
12	Cameron	\$946,637	\$577	\$5,750,530	\$3,506	40.31%	66
13	Catahoula	\$718,686	\$408	\$9,801,237	\$5,566	79.05%	7
14	Claiborne	\$1,115,217	\$447	\$14,764,360	\$5,913	68.05%	31
15	Concordia	\$1,472,164	\$385	\$20,465,927	\$5,356	71.79%	23
16	DeSoto	\$1,648,023	\$355	\$22,468,034	\$4,837	57.38%	49
17	East Baton Rouge	\$45,104,099	\$1,029	\$157,422,540	\$3,591	44.14%	63
18	East Carroll	\$672,201	\$459	\$8,778,175	\$5,988	81.95%	2
19	East Feliciana	\$1,140,711	\$514	\$12,451,523	\$5,606	76.75%	10
20	Evangeline	\$1,978,111	\$338	\$32,694,449	\$5,589	75.94%	13
21	Franklin	\$1,251,847	\$394	\$16,146,316	\$5,085	81.09%	3
22	Grant	\$1,035,654	\$305	\$19,087,936	\$5,626	84.01%	1
23	Iberia	\$5,118,349	\$375	\$68,672,735	\$5,029	66.01%	36
24	Iberville	\$4,334,046	\$1,057	\$14,580,108	\$3,556	41.26%	65
25	Jackson	\$712,535	\$326	\$8,199,572	\$3,754	46.90%	60
26	Jefferson	\$43,246,277	\$1,006	\$121,570,368	\$2,827	36.08%	68
27	Jefferson Davis	\$2,163,434	\$388	\$31,380,555	\$5,627	66.20%	34
28	Lafayette	\$13,625,711	\$466	\$102,920,204	\$3,521	47.04%	59
29	Lafourche	\$6,506,588	\$458	\$66,473,477	\$4,675	59.52%	45
30	LaSalle	\$968,740	\$383	\$14,030,939	\$5,548	71.85%	22
31	Lincoln	\$1,968,605	\$303	\$30,000,614	\$4,618	57.90%	46
32	Livingston	\$6,641,814	\$289	\$121,486,672	\$5,291	76.27%	12
33	Madison	\$1,021,405	\$490	\$12,001,334	\$5,753	77.84%	9
34	Morehouse	\$1,986,544	\$408	\$26,231,868	\$5,389	69.15%	28
35	Natchitoches	\$2,252,328	\$344	\$32,517,113	\$4,960	65.39%	38
36	Orleans	\$13,982,043	\$417	\$104,156,366	\$3,109	43.98%	64
37	Ouachita	\$5,903,344	\$320	\$99,506,384	\$5,398	66.08%	35
38	Plaquemines	\$6,710,553	\$1,598	\$12,162,209	\$2,896	34.06%	69
39	Pointe Coupee	\$1,678,927	\$571	\$11,057,715	\$3,762	49.54%	57
40	Rapides	\$10,909,536	\$481	\$105,587,892	\$4,652	64.17%	39
41	Red River	\$800,335	\$555	\$9,589,913	\$6,655	71.89%	21
42	Richland	\$1,026,631	\$312	\$18,073,382	\$5,485	73.71%	15
43	Sabine	\$1,299,807	\$329	\$21,043,826	\$5,322	72.91%	18
44	St. Bernard	\$1,226,169	\$307	\$15,239,171	\$3,810	46.15%	61
45	St. Charles	\$10,924,595	\$1,168	\$28,239,021	\$3,018	38.78%	67
46	St. Helena	\$586,459	\$479	\$7,101,196	\$5,802	79.28%	6
47	St. James	\$3,732,286	\$992	\$15,467,247	\$4,111	47.29%	58
48	St. John the Baptist	\$3,389,357	\$523	\$32,131,003	\$4,962	57.09%	51
49	St. Landry	\$5,104,509	\$345	\$72,998,992	\$4,940	70.43%	26
50	St. Martin	\$3,086,279	\$378	\$41,548,952	\$5,091	73.03%	17
51	St. Mary	\$3,346,845	\$353	\$44,701,439	\$4,708	62.54%	41
52	St. Tammany	\$11,455,303	\$330	\$162,612,996	\$4,685	57.61%	48
53	Tangipahoa	\$7,938,000	\$420	\$93,860,599	\$4,962	71.73%	24
54	Tensas	\$413,998	\$543	\$4,315,507	\$5,656	68.35%	30
55	Terrebonne	\$8,623,522	\$463	\$81,877,610	\$4,397	60.71%	43
56	Union	\$944,099	\$316	\$14,869,275	\$4,970	71.33%	25
57	Vermilion	\$4,036,442	\$468	\$37,205,185	\$4,311	65.61%	37
58	Vernon	\$4,360,655	\$479	\$49,214,369	\$5,404	76.57%	11
59	Washington	\$2,254,932	\$455	\$30,721,450	\$6,200	79.75%	5
60	Webster	\$2,212,531	\$313	\$36,443,096	\$5,154	63.61%	40
61	West Baton Rouge	\$1,649,730	\$486	\$12,579,504	\$3,706	45.84%	62
62	West Carroll	\$689,655	\$315	\$12,110,307	\$5,537	78.84%	8
63	West Feliciana	\$6,157,338	\$2,715	\$11,331,346	\$4,996	50.97%	54
64	Winn	\$944,540	\$370	\$14,012,437	\$5,489	68.38%	29
65	City of Monroe	\$4,177,935	\$484	\$35,690,412	\$4,138	50.22%	56
66	City of Bogalusa	\$759,127	\$340	\$12,750,966	\$5,703	66.91%	32
67	Zachary Community	\$1,784,946	\$475	\$18,687,231	\$4,970	60.21%	44
68	City of Baker	\$1,102,905	\$528	\$11,991,850	\$5,740	72.27%	20
69	Central Community	\$1,260,650	\$480	\$13,002,730	\$4,950	61.74%	42
	STATE TOTAL	\$338,574,075	\$514	\$2,913,879,750	\$4,426	57.79%	

TABLE 3: FY 2007-2008 Budget Letter
LEVEL 1 BASE PER PUPIL AND LEVEL 2 LOCAL INCENTIVE

LEA	School System	FY2007-08 Levels 1 and 2 LOCAL SHARE OF COST	Per Pupil Amount	Rank	Local Revenue as Percent of Total State and Local	FY2007-08 TOTAL STATE AND LOCAL COST OF Levels 1, 2 and 3	Per Pupil Amount	Rank
		32	33	34	35	36	37	38
1	Acadia	\$15,906,494	\$1,748	57	25.95%	61,301,424	\$6,736	65
2	Allen	\$11,032,430	\$2,701	35	30.42%	36,266,913	\$8,880	3
3	Ascension	\$58,560,690	\$3,254	24	42.63%	137,385,492	\$7,634	39
4	Assumption	\$8,902,737	\$2,221	45	27.44%	32,449,104	\$8,094	22
5	Avoyelles	\$6,892,318	\$1,162	68	19.30%	35,712,811	\$6,023	69
6	Beauregard	\$15,636,951	\$2,579	41	33.47%	46,715,250	\$7,705	38
7	Bienville	\$9,388,896	\$4,138	12	49.49%	18,969,444	\$8,360	13
8	Bossier	\$61,586,286	\$3,224	25	43.35%	142,080,138	\$7,438	47
9	Caddo	\$141,081,587	\$3,360	21	42.30%	333,517,693	\$7,943	29
10	Calcasieu	\$117,731,933	\$3,785	17	48.18%	244,371,695	\$7,857	31
11	Caldwell	\$3,656,010	\$2,131	48	26.67%	13,707,956	\$7,988	27
12	Cameron	\$8,515,183	\$5,192	2	59.69%	14,265,713	\$8,699	4
13	Catahoula	\$2,598,115	\$1,475	65	20.95%	12,399,352	\$7,041	58
14	Claiborne	\$6,932,229	\$2,776	33	31.95%	21,696,589	\$8,689	7
15	Concordia	\$8,041,002	\$2,104	49	28.21%	28,506,929	\$7,461	45
16	DeSoto	\$16,686,953	\$3,592	19	42.62%	39,154,987	\$8,429	12
17	East Baton Rouge	\$199,204,695	\$4,544	8	55.86%	356,627,235	\$8,136	19
18	East Carroll	\$1,933,717	\$1,319	66	18.05%	10,711,892	\$7,307	51
19	East Feliciana	\$3,771,400	\$1,698	58	23.25%	16,222,923	\$7,304	52
20	Evangeline	\$10,360,535	\$1,771	56	24.06%	43,054,984	\$7,360	49
21	Franklin	\$3,766,093	\$1,186	67	18.91%	19,912,409	\$6,272	68
22	Grant	\$3,633,054	\$1,071	69	15.99%	22,720,990	\$6,696	66
23	Iberia	\$35,358,088	\$2,590	40	33.99%	104,030,823	\$7,619	40
24	Iberville	\$20,757,958	\$5,063	3	58.74%	35,338,065	\$8,619	8
25	Jackson	\$9,284,380	\$4,251	11	53.10%	17,483,952	\$8,005	26
26	Jefferson	\$215,336,845	\$5,008	4	63.92%	336,907,213	\$7,835	33
27	Jefferson Davis	\$16,019,254	\$2,872	29	33.80%	47,399,809	\$8,499	11
28	Lafayette	\$115,866,216	\$3,964	14	52.96%	218,786,420	\$7,486	44
29	Lafourche	\$45,210,160	\$3,180	26	40.48%	111,683,637	\$7,855	32
30	LaSalle	\$5,497,552	\$2,174	47	28.15%	19,528,491	\$7,722	37
31	Lincoln	\$21,809,738	\$3,357	22	42.10%	51,810,353	\$7,975	28
32	Livingston	\$37,801,200	\$1,646	60	23.73%	159,287,872	\$6,938	63
33	Madison	\$3,416,383	\$1,638	61	22.16%	15,417,717	\$7,391	48
34	Morehouse	\$11,702,184	\$2,404	43	30.85%	37,934,052	\$7,793	34
35	Natchitoches	\$17,209,379	\$2,625	36	34.61%	49,726,492	\$7,585	42
36	Orleans	\$132,647,667	\$3,960	15	56.02%	236,804,033	\$7,069	56
37	Ouachita	\$51,083,576	\$2,771	34	33.92%	150,589,960	\$8,169	18
38	Plaquemines	\$23,551,154	\$5,607	1	65.94%	35,713,363	\$8,503	10
39	Pointe Coupee	\$11,264,368	\$3,833	16	50.46%	22,322,083	\$7,595	41
40	Rapides	\$58,967,909	\$2,598	39	35.83%	164,555,801	\$7,251	54
41	Red River	\$3,749,218	\$2,602	38	28.11%	13,339,131	\$9,257	2
42	Richland	\$6,447,305	\$1,957	53	26.29%	24,520,687	\$7,442	46
43	Sabine	\$7,818,336	\$1,977	52	27.09%	28,862,162	\$7,299	53
44	St. Bernard	\$17,779,461	\$4,445	9	53.85%	33,018,632	\$8,255	16
45	St. Charles	\$44,583,519	\$4,765	6	61.22%	72,822,540	\$7,783	35
46	St. Helena	\$1,856,299	\$1,517	63	20.72%	8,957,495	\$7,318	50
47	St. James	\$17,243,370	\$4,584	7	52.71%	32,710,617	\$8,695	5
48	St. John the Baptist	\$24,150,681	\$3,729	18	42.91%	56,281,684	\$8,691	6
49	St. Landry	\$30,644,624	\$2,074	50	29.57%	103,643,616	\$7,013	60
50	St. Martin	\$15,343,391	\$1,880	55	26.97%	56,892,343	\$6,970	61
51	St. Mary	\$26,779,704	\$2,821	31	37.46%	71,481,143	\$7,529	43
52	St. Tammany	\$119,633,864	\$3,447	20	42.39%	282,246,860	\$8,132	20
53	Tangipahoa	\$36,994,756	\$1,956	54	28.27%	130,855,355	\$6,918	64
54	Tensas	\$1,998,651	\$2,619	37	31.65%	6,314,158	\$8,275	14
55	Terrebonne	\$52,984,368	\$2,846	30	39.29%	134,861,978	\$7,243	55
56	Union	\$5,976,912	\$1,998	51	28.67%	20,846,187	\$6,967	62
57	Vermilion	\$19,501,202	\$2,260	44	34.39%	56,706,387	\$6,571	67
58	Vernon	\$15,055,515	\$1,653	59	23.43%	64,269,884	\$7,057	57
59	Washington	\$7,802,883	\$1,575	62	20.25%	38,524,333	\$7,775	36
60	Webster	\$20,850,244	\$2,949	28	36.39%	57,293,340	\$8,103	21
61	West Baton Rouge	\$14,859,840	\$4,378	10	54.16%	27,439,344	\$8,085	23
62	West Carroll	\$3,249,387	\$1,486	64	21.16%	15,359,694	\$7,023	59
63	West Feliciana	\$10,900,842	\$4,806	5	49.03%	22,232,188	\$9,803	1
64	Winn	\$6,478,648	\$2,538	42	31.62%	20,491,085	\$8,026	24
65	City of Monroe	\$35,374,222	\$4,101	13	49.78%	71,064,633	\$8,238	17
66	City of Bogalusa	\$6,305,600	\$2,820	32	33.09%	19,056,566	\$8,523	9
67	Zachary Community	\$12,350,524	\$3,285	23	39.79%	31,037,755	\$8,255	15
68	City of Baker	\$4,601,394	\$2,203	46	27.73%	16,593,244	\$7,943	30
69	Central Community	\$8,058,835	\$3,068	27	38.26%	21,061,565	\$8,017	25
	STATE TOTAL	\$2,127,976,914	\$3,232		42.21%	\$5,041,856,664	\$7,659	

**TABLE 3: FY 2007-2008 Budget Letter
LEVEL 1 BASE PER PUPIL AND LEVEL 2 LOCAL INCENTIVE**

LEA	School System	For Information Only		
		FY2006/07 STATE SHARE OF COST LEVELS 1, 2, & 3 <small>(includes Nov. & March Midyear Adjs.)</small>	2006/07 Per Pupil State Share Levels 1, 2, & 3	Difference between FY2006-07 and FY2007/08 State Share of Costs Levels 1, 2 & 3
		39	40	41
1	Acadia	\$42,652,444	\$4,619	\$2,742,486
2	Allen	\$23,092,408	\$5,554	\$2,142,075
3	Ascension	\$75,162,844	\$4,183	\$3,661,958
4	Assumption	\$22,026,290	\$5,399	\$1,520,077
5	Avoyelles	\$27,764,311	\$4,566	\$1,056,182
6	Beauregard	\$28,337,095	\$4,675	\$2,741,204
7	Bienville	\$8,413,726	\$3,723	\$1,166,822
8	Bossier	\$75,535,278	\$3,919	\$4,958,574
9	Caddo	\$187,630,829	\$4,435	\$4,805,277
10	Calcasieu	\$110,855,363	\$3,536	\$15,784,399
11	Caldwell	\$9,259,459	\$5,352	\$792,487
12	Cameron	\$6,819,905	\$4,151	(\$1,069,375)
13	Catahoula	\$9,149,723	\$5,214	\$651,514
14	Claiborne	\$14,382,711	\$5,605	\$381,649
15	Concordia	\$19,565,399	\$4,978	\$900,528
16	DeSoto	\$22,065,933	\$4,656	\$402,101
17	East Baton Rouge	\$163,778,403	\$3,459	(\$6,355,863)
18	East Carroll	\$8,215,627	\$5,593	\$562,548
19	East Feliciana	\$11,583,984	\$5,176	\$867,539
20	Evangeline	\$31,299,638	\$5,234	\$1,394,811
21	Franklin	\$15,369,468	\$4,733	\$776,848
22	Grant	\$19,033,075	\$5,369	\$54,861
23	Iberia	\$64,752,214	\$4,695	\$3,920,521
24	Iberville	\$13,237,271	\$3,203	\$1,342,837
25	Jackson	\$8,774,751	\$3,985	(\$575,179)
26	Jefferson	\$138,514,461	\$3,096	(\$16,944,093)
27	Jefferson Davis	\$29,813,631	\$5,271	\$1,566,924
28	Lafayette	\$93,066,014	\$3,147	\$9,854,190
29	Lafourche	\$62,511,709	\$4,315	\$3,961,768
30	LaSalle	\$13,215,719	\$5,160	\$815,220
31	Lincoln	\$28,616,875	\$4,330	\$1,383,739
32	Livingston	\$112,470,017	\$4,858	\$9,016,655
33	Madison	\$10,978,534	\$4,954	\$1,022,800
34	Morehouse	\$23,717,136	\$4,872	\$2,514,732
35	Natchitoches	\$30,432,868	\$4,578	\$2,084,245
36	Orleans	\$92,518,445	\$3,809	\$11,637,921
37	Ouachita	\$92,034,130	\$4,953	\$7,472,254
38	Plaquemines	\$9,343,674	\$2,596	\$2,818,535
39	Pointe Coupee	\$9,804,100	\$3,294	\$1,253,615
40	Rapides	\$101,409,991	\$4,430	\$4,177,901
41	Red River	\$9,225,386	\$6,289	\$364,527
42	Richland	\$17,129,679	\$5,077	\$943,703
43	Sabine	\$20,127,500	\$4,997	\$916,326
44	St. Bernard	\$14,342,080	\$4,364	\$897,091
45	St. Charles	\$28,239,021	\$2,982	\$0
46	St. Helena	\$7,708,207	\$5,360	(\$607,011)
47	St. James	\$15,607,837	\$4,095	(\$140,590)
48	St. John the Baptist	\$31,506,726	\$4,807	\$624,277
49	St. Landry	\$68,794,621	\$4,596	\$4,204,371
50	St. Martin	\$39,491,012	\$4,805	\$2,057,940
51	St. Mary	\$41,375,904	\$4,291	\$3,325,535
52	St. Tammany	\$155,086,806	\$4,476	\$7,526,190
53	Tangipahoa	\$86,813,064	\$4,552	\$7,047,535
54	Tensas	\$4,083,752	\$5,163	\$231,755
55	Terrebonne	\$78,904,684	\$4,192	\$2,972,926
56	Union	\$12,591,392	\$4,142	\$2,277,883
57	Vermilion	\$35,668,609	\$4,122	\$1,536,576
58	Vernon	\$46,718,800	\$5,061	\$2,495,569
59	Washington	\$28,895,517	\$5,845	\$1,825,933
60	Webster	\$34,217,329	\$4,729	\$2,225,767
61	West Baton Rouge	\$11,560,605	\$3,330	\$1,018,899
62	West Carroll	\$11,465,510	\$5,137	\$644,797
63	West Feliciana	\$10,573,322	\$4,635	\$758,024
64	Winn	\$13,621,660	\$5,177	\$390,777
65	City of Monroe	\$32,533,260	\$3,711	\$3,157,152
66	City of Bogalusa	\$13,872,373	\$5,569	(\$1,121,407)
67	Zachary Community	\$17,163,641	\$4,599	\$1,523,590
68	City of Baker	\$11,519,928	\$5,280	\$471,922
69	Central Community			\$13,002,730
	STATE TOTAL	\$2,766,043,678	\$4,214	\$147,836,072

Table 3A: FY2007-2008 Budget Letter
Certificated Pay Raise Requirement

LEA	School System	LEVEL 1 & 2 STATE INCREASES AND ADJUSTMENTS					
		FY2007-08 Levels 1 & 2 STATE SHARE OF COST	Per Pupil Amount	Rank	FY2006-07 Final Budget Letter Level 1 & 2 State Share of Costs	Per Pupil Amount	Change in MFP Distribution between FY2007-08 and FY2006-07
		1	2	3	4	5	6
1	Acadia	\$41,160,407	\$4,523	37	\$38,015,448	\$4,172	\$3,144,959
2	Allen	\$23,335,741	\$5,714	3	\$21,253,305	\$5,111	\$2,082,436
3	Ascension	\$73,426,203	\$4,080	49	\$68,037,127	\$3,899	\$5,389,076
4	Assumption	\$22,105,016	\$5,514	5	\$20,656,765	\$5,063	\$1,448,251
5	Avoyelles	\$26,474,671	\$4,465	41	\$25,485,247	\$4,192	\$989,424
6	Beauregard	\$29,027,900	\$4,788	29	\$26,413,507	\$4,358	\$2,614,393
7	Bienville	\$8,764,520	\$3,863	51	\$7,645,155	\$3,383	\$1,119,365
8	Bossier	\$72,024,595	\$3,771	53	\$66,141,074	\$3,495	\$5,883,521
9	Caddo	\$174,822,593	\$4,164	48	\$170,041,715	\$4,035	\$4,780,878
10	Calcasieu	\$115,095,514	\$3,701	54	\$97,066,986	\$3,183	\$18,028,528
11	Caldwell	\$9,394,062	\$5,474	6	\$8,630,734	\$4,989	\$763,328
12	Cameron	\$4,803,893	\$2,929	62	\$5,930,962	\$3,610	(\$1,127,069)
13	Catahoula	\$9,082,551	\$5,158	18	\$8,469,510	\$4,826	\$613,041
14	Claiborne	\$13,649,143	\$5,466	7	\$13,302,814	\$5,184	\$346,329
15	Concordia	\$18,993,763	\$4,971	26	\$18,092,237	\$4,604	\$901,526
16	DeSoto	\$20,820,011	\$4,482	39	\$20,487,799	\$4,323	\$332,212
17	East Baton Rouge	\$112,318,441	\$2,562	64	\$113,407,244	\$2,441	(\$1,088,803)
18	East Carroll	\$8,105,974	\$5,529	4	\$7,574,405	\$5,156	\$531,569
19	East Feliciana	\$11,310,812	\$5,093	21	\$10,482,727	\$4,684	\$828,085
20	Evangeline	\$30,716,338	\$5,251	12	\$28,686,364	\$4,900	\$2,029,974
21	Franklin	\$14,894,469	\$4,691	31	\$13,757,770	\$4,355	\$1,136,699
22	Grant	\$18,052,282	\$5,320	10	\$18,030,498	\$5,086	\$21,784
23	Iberia	\$63,554,386	\$4,655	32	\$59,191,914	\$4,340	\$4,362,472
24	Iberville	\$10,246,062	\$2,499	65	\$8,857,670	\$2,143	\$1,388,392
25	Jackson	\$7,487,037	\$3,428	57	\$8,049,760	\$3,682	(\$562,723)
26	Jefferson	\$78,324,091	\$1,821	68	\$94,780,064	\$2,120	(\$16,455,973)
27	Jefferson Davis	\$29,217,121	\$5,239	13	\$27,718,169	\$4,901	\$1,498,952
28	Lafayette	\$89,294,493	\$3,055	61	\$79,197,268	\$2,702	\$10,097,225
29	Lafourche	\$59,966,889	\$4,217	46	\$55,528,304	\$3,879	\$4,438,585
30	LaSalle	\$13,062,199	\$5,165	17	\$12,068,569	\$4,795	\$993,630
31	Lincoln	\$28,032,009	\$4,315	45	\$26,760,328	\$4,049	\$1,271,681
32	Livingston	\$114,844,858	\$5,002	23	\$101,832,597	\$4,583	\$13,012,261
33	Madison	\$10,979,929	\$5,264	11	\$9,722,730	\$4,493	\$1,257,199
34	Morehouse	\$24,245,324	\$4,981	25	\$21,831,450	\$4,485	\$2,413,874
35	Natchitoches	\$30,264,785	\$4,616	34	\$27,833,717	\$4,253	\$2,431,068
36	Orleans	\$90,174,323	\$2,692	63	\$74,669,654	\$3,412	\$15,504,669
37	Ouachita	\$93,603,040	\$5,078	22	\$83,736,663	\$4,649	\$9,866,377
38	Plaquemines	\$5,451,656	\$1,298	69	\$2,535,667	\$705	\$2,915,989
39	Pointe Coupee	\$9,378,788	\$3,191	59	\$7,938,242	\$2,738	\$1,440,546
40	Rapides	\$94,678,356	\$4,172	47	\$89,779,636	\$3,968	\$4,898,720
41	Red River	\$8,789,578	\$6,100	1	\$8,351,573	\$5,752	\$438,005
42	Richland	\$17,046,751	\$5,174	16	\$15,915,309	\$4,784	\$1,131,442
43	Sabine	\$19,744,019	\$4,993	24	\$18,900,668	\$4,692	\$843,351
44	St. Bernard	\$14,013,002	\$3,503	56	\$12,201,699	\$4,067	\$1,811,303
45	St. Charles	\$17,314,426	\$1,850	67	\$15,593,500	\$1,646	\$1,720,926
46	St. Helena	\$6,514,737	\$5,322	9	\$7,079,009	\$4,923	(\$564,272)
47	St. James	\$11,734,961	\$3,119	60	\$11,820,024	\$3,102	(\$85,063)
48	St. John the Baptist	\$28,741,646	\$4,438	42	\$28,239,349	\$4,308	\$502,297
49	St. Landry	\$67,894,483	\$4,594	35	\$63,530,038	\$4,269	\$4,364,445
50	St. Martin	\$38,462,673	\$4,712	30	\$36,161,209	\$4,446	\$2,301,464
51	St. Mary	\$41,354,594	\$4,356	43	\$38,179,164	\$3,959	\$3,175,430
52	St. Tammany	\$151,157,693	\$4,355	44	\$142,609,989	\$4,165	\$8,547,704
53	Tangipahoa	\$85,922,599	\$4,543	36	\$76,884,387	\$4,148	\$9,038,212
54	Tensas	\$3,901,509	\$5,113	20	\$3,671,455	\$4,642	\$230,054
55	Terrebonne	\$73,254,088	\$3,934	50	\$70,578,073	\$3,750	\$2,676,015
56	Union	\$13,925,176	\$4,654	33	\$11,740,725	\$3,862	\$2,184,451
57	Vermilion	\$33,168,743	\$3,843	52	\$31,365,068	\$3,673	\$1,803,675
58	Vernon	\$44,853,714	\$4,925	27	\$42,492,594	\$4,603	\$2,361,120
59	Washington	\$28,466,518	\$5,745	2	\$25,437,172	\$5,401	\$3,029,346
60	Webster	\$34,230,565	\$4,841	28	\$31,322,110	\$4,433	\$2,908,455
61	West Baton Rouge	\$10,929,774	\$3,220	58	\$9,594,525	\$2,858	\$1,335,249
62	West Carroll	\$11,420,652	\$5,222	14	\$10,531,657	\$4,838	\$888,995
63	West Feliciana	\$5,174,008	\$2,281	66	\$3,917,151	\$1,717	\$1,256,857
64	Winn	\$13,067,897	\$5,119	19	\$12,518,161	\$4,826	\$549,736
65	City of Monroe	\$31,512,477	\$3,653	55	\$28,482,454	\$3,249	\$3,030,023
66	City of Bogalusa	\$11,991,839	\$5,363	8	\$13,115,847	\$5,265	(\$1,124,008)
67	Zachary Community	\$16,902,285	\$4,495	38	\$14,241,538	\$4,136	\$2,660,747
68	City of Baker	\$10,888,945	\$5,213	15	\$10,387,195	\$4,760	\$501,750
69	Central Community	\$11,742,080	\$4,470	40			
	STATE TOTALS	\$2,575,305,675	\$3,912		\$2,394,503,438	\$3,708	\$169,060,157

**Table 3A: FY2007-2008 Budget Letter
Certificated Pay Raise Requirement**

LEA	School System	LEVEL 1 & 2 STATE INCREASES AND ADJUSTMENTS (continued)			
		Increases in MFP Funding for Proposed Model	Per Pupil Amount	Decreases in MFP Funding for Proposed Model	No. of Districts
		7	8	9	10
1	Acadia	\$3,144,959	\$346	\$0	-
2	Allen	\$2,082,436	\$510	\$0	-
3	Ascension	\$5,389,076	\$299	\$0	-
4	Assumption	\$1,448,251	\$361	\$0	-
5	Avoyelles	\$989,424	\$167	\$0	-
6	Beauregard	\$2,614,393	\$431	\$0	-
7	Bienville	\$1,119,365	\$493	\$0	-
8	Bossier	\$5,883,521	\$308	\$0	-
9	Caddo	\$4,780,878	\$114	\$0	-
10	Calcasieu	\$18,028,528	\$580	\$0	-
11	Caldwell	\$763,328	\$445	\$0	-
12	Cameron	\$0	\$0	(\$1,127,069)	1
13	Catahoula	\$613,041	\$348	\$0	-
14	Claiborne	\$346,329	\$139	\$0	-
15	Concordia	\$901,526	\$236	\$0	-
16	DeSoto	\$332,212	\$72	\$0	-
17	East Baton Rouge	\$0	\$0	(\$1,088,803)	1
18	East Carroll	\$531,569	\$363	\$0	-
19	East Feliciana	\$828,085	\$373	\$0	-
20	Evangeline	\$2,029,974	\$347	\$0	-
21	Franklin	\$1,136,699	\$358	\$0	-
22	Grant	\$21,784	\$6	\$0	-
23	Iberia	\$4,362,472	\$320	\$0	-
24	Iberville	\$1,388,392	\$339	\$0	-
25	Jackson	\$0	\$0	(\$562,723)	1
26	Jefferson	\$0	\$0	(\$16,455,973)	1
27	Jefferson Davis	\$1,498,952	\$269	\$0	-
28	Lafayette	\$10,097,225	\$345	\$0	-
29	Lafourche	\$4,438,585	\$312	\$0	-
30	LaSalle	\$993,630	\$393	\$0	-
31	Lincoln	\$1,271,681	\$196	\$0	-
32	Livingston	\$13,012,261	\$567	\$0	-
33	Madison	\$1,257,199	\$603	\$0	-
34	Morehouse	\$2,413,874	\$496	\$0	-
35	Natchitoches	\$2,431,068	\$371	\$0	-
36	Orleans	\$15,504,669	\$463	\$0	-
37	Ouachita	\$9,866,377	\$535	\$0	-
38	Plaquemines	\$2,915,989	\$694	\$0	-
39	Pointe Coupee	\$1,440,546	\$490	\$0	-
40	Rapides	\$4,898,720	\$216	\$0	-
41	Red River	\$438,005	\$304	\$0	-
42	Richland	\$1,131,442	\$343	\$0	-
43	Sabine	\$843,351	\$213	\$0	-
44	St. Bernard	\$1,811,303	\$453	\$0	-
45	St. Charles	\$1,720,926	\$184	\$0	-
46	St. Helena	\$0	\$0	(\$564,272)	1
47	St. James	\$0	\$0	(\$85,063)	1
48	St. John the Baptist	\$502,297	\$78	\$0	-
49	St. Landry	\$4,364,445	\$295	\$0	-
50	St. Martin	\$2,301,464	\$282	\$0	-
51	St. Mary	\$3,175,430	\$334	\$0	-
52	St. Tammany	\$8,547,704	\$246	\$0	-
53	Tangipahoa	\$9,038,212	\$478	\$0	-
54	Tensas	\$230,054	\$302	\$0	-
55	Terrebonne	\$2,676,015	\$144	\$0	-
56	Union	\$2,184,451	\$730	\$0	-
57	Vermilion	\$1,803,675	\$209	\$0	-
58	Vernon	\$2,361,120	\$259	\$0	-
59	Washington	\$3,029,346	\$611	\$0	-
60	Webster	\$2,908,455	\$411	\$0	-
61	West Baton Rouge	\$1,335,249	\$393	\$0	-
62	West Carroll	\$888,995	\$406	\$0	-
63	West Feliciana	\$1,256,857	\$554	\$0	-
64	Winn	\$549,736	\$215	\$0	-
65	City of Monroe	\$3,030,023	\$351	\$0	-
66	City of Bogalusa	\$0	\$0	(\$1,124,008)	1
67	Zachary Community	\$2,660,747	\$708	\$0	-
68	City of Baker	\$501,750	\$240	\$0	-
69	Central Community				
	STATE TOTALS	\$190,068,068	\$289	(\$21,007,912)	7

Table 3A: FY2007-2008 Budget Letter
Certificated Pay Raise Requirement

LEA	School System	Proposed Model Pay Raise Requirement							
		Adjustment for Increased Students - Amount Subtracted From MFP Increase	Increased MFP Funding (L1&2) After Adjustment for Student Increases	13	50% Distribution Amount for Certificated Pay Increase Including Retirement	FY2006-07 Budgeted Average Teacher Salary	Districts Below SREB Average Teacher Salary	50% Distribution Amount for Certificated Pay Increase Excluding Retirement Contribution of 16.6%	
							\$43,417		
11	12	13	14	15	16	17	18		
1	Acadia	\$0	\$3,144,959	1	\$1,572,479	\$39,004	\$1,572,479	1	1,348,610
2	Allen	\$0	\$2,082,436	1	\$1,041,218	\$38,588	\$1,041,218	1	892,983
3	Ascension	(\$2,280,672)	\$3,108,404	1	\$1,554,202	\$43,388	\$1,554,202	1	1,332,935
4	Assumption	\$0	\$1,448,251	1	\$724,125	\$37,925	\$724,125	1	621,033
5	Avoyelles	\$0	\$989,424	1	\$494,712	\$37,109	\$494,712	1	424,281
6	Beauregard	(\$9,575)	\$2,604,818	1	\$1,302,409	\$37,842	\$1,302,409	1	1,116,989
7	Bienville	\$0	\$1,119,365	1	\$559,682	\$40,245	\$559,682	1	480,002
8	Bossier	(\$667,418)	\$5,216,103	1	\$2,608,052	\$41,460	\$2,608,052	1	2,236,751
9	Caddo	\$0	\$4,780,878	1	\$2,390,439	\$43,520	\$0	-	-
10	Calcasieu	(\$2,279,632)	\$15,748,896	1	\$7,874,448	\$39,209	\$7,874,448	1	6,753,386
11	Caldwell	\$0	\$763,328	1	\$381,664	\$35,122	\$381,664	1	327,328
12	Cameron	\$0	\$0	-	\$0	\$40,472	\$0	-	-
13	Catahoula	(\$30,946)	\$582,095	1	\$291,047	\$30,188	\$291,047	1	249,611
14	Claiborne	\$0	\$346,329	1	\$173,164	\$34,451	\$173,164	1	148,511
15	Concordia	\$0	\$901,526	1	\$450,763	\$35,720	\$450,763	1	386,589
16	DeSoto	\$0	\$332,212	1	\$166,106	\$44,761	\$0	-	-
17	East Baton Rouge	\$0	\$0	-	\$0	\$42,847	\$0	-	-
18	East Carroll	\$0	\$531,569	1	\$265,785	\$32,590	\$265,785	1	227,946
19	East Feliciana	\$0	\$828,085	1	\$414,042	\$32,691	\$414,042	1	355,096
20	Evangeline	\$0	\$2,029,974	1	\$1,014,987	\$38,947	\$1,014,987	1	870,486
21	Franklin	(\$84,441)	\$1,052,258	1	\$526,129	\$30,640	\$526,129	1	451,226
22	Grant	\$0	\$21,784	1	\$10,892	\$36,439	\$10,892	1	9,341
23	Iberia	(\$83,783)	\$4,278,689	1	\$2,139,345	\$41,115	\$2,139,345	1	1,834,773
24	Iberville	\$0	\$1,388,392	1	\$694,196	\$42,219	\$694,196	1	595,365
25	Jackson	\$0	\$0	-	\$0	\$50,286	\$0	-	-
26	Jefferson	\$0	\$0	-	\$0	\$44,250	\$0	-	-
27	Jefferson Davis	\$0	\$1,498,952	1	\$749,476	\$43,478	\$0	-	-
28	Lafayette	\$0	\$10,097,225	1	\$5,048,612	\$42,629	\$5,048,612	1	4,329,856
29	Lafourche	\$0	\$4,438,585	1	\$2,219,293	\$38,528	\$2,219,293	1	1,903,339
30	LaSalle	(\$61,980)	\$931,650	1	\$465,825	\$34,910	\$465,825	1	399,507
31	Lincoln	\$0	\$1,271,681	1	\$635,841	\$42,106	\$635,841	1	545,318
32	Livingston	(\$3,796,483)	\$9,215,778	1	\$4,607,889	\$41,933	\$4,607,889	1	3,951,877
33	Madison	\$0	\$1,257,199	1	\$628,599	\$29,984	\$628,599	1	539,107
34	Morehouse	(\$39,844)	\$2,374,030	1	\$1,187,015	\$38,551	\$1,187,015	1	1,018,023
35	Natchitoches	(\$120,025)	\$2,311,043	1	\$1,155,522	\$37,365	\$1,155,522	1	991,014
36	Orleans	(\$31,264,918)	\$0	-	\$0	\$43,852	\$0	-	-
37	Ouachita	(\$2,132,650)	\$7,733,727	1	\$3,866,864	\$41,484	\$3,866,864	1	3,316,350
38	Plaquemines	(\$780,106)	\$2,135,883	1	\$1,067,942	\$39,535	\$1,067,942	1	915,902
39	Pointe Coupee	(\$127,646)	\$1,312,900	1	\$656,450	\$38,667	\$656,450	1	562,993
40	Rapides	(\$421,349)	\$4,477,371	1	\$2,238,686	\$37,539	\$2,238,686	1	1,919,971
41	Red River	\$0	\$438,005	1	\$219,003	\$38,726	\$219,003	1	187,824
42	Richland	\$0	\$1,131,442	1	\$565,721	\$33,490	\$565,721	1	485,181
43	Sabine	\$0	\$843,351	1	\$421,675	\$35,093	\$421,675	1	361,642
44	St. Bernard	(\$3,503,250)	\$0	-	\$0	\$44,430	\$0	-	-
45	St. Charles	\$0	\$1,720,926	1	\$860,463	\$44,695	\$0	-	-
46	St. Helena	\$0	\$0	-	\$0	\$33,369	\$0	-	-
47	St. James	\$0	\$0	-	\$0	\$45,967	\$0	-	-
48	St. John the Baptist	\$0	\$502,297	1	\$251,148	\$42,834	\$251,148	1	215,393
49	St. Landry	\$0	\$4,364,445	1	\$2,182,223	\$39,343	\$2,182,223	1	1,871,546
50	St. Martin	(\$160,222)	\$2,141,242	1	\$1,070,621	\$41,216	\$1,070,621	1	918,200
51	St. Mary	\$0	\$3,175,430	1	\$1,587,715	\$39,762	\$1,587,715	1	1,361,677
52	St. Tammany	(\$2,094,755)	\$6,452,949	1	\$3,226,475	\$46,221	\$0	-	-
53	Tangipahoa	(\$1,735,259)	\$7,302,953	1	\$3,651,477	\$39,879	\$3,651,477	1	3,131,627
54	Tensas	\$0	\$230,054	1	\$115,027	\$32,364	\$115,027	1	98,651
55	Terrebonne	\$0	\$2,676,015	1	\$1,338,007	\$39,241	\$1,338,007	1	1,147,519
56	Union	\$0	\$2,184,451	1	\$1,092,226	\$39,735	\$1,092,226	1	936,729
57	Vermilion	(\$345,908)	\$1,457,767	1	\$728,884	\$39,469	\$728,884	1	625,115
58	Vernon	\$0	\$2,361,120	1	\$1,180,560	\$41,088	\$1,180,560	1	1,012,487
59	Washington	(\$1,407,527)	\$1,621,819	1	\$810,909	\$39,014	\$810,909	1	695,462
60	Webster	(\$29,046)	\$2,879,409	1	\$1,439,704	\$44,773	\$0	-	-
61	West Baton Rouge	(\$119,152)	\$1,216,097	1	\$608,048	\$37,745	\$608,048	1	521,482
62	West Carroll	(\$52,221)	\$836,774	1	\$418,387	\$35,230	\$418,387	1	358,822
63	West Feliciana	\$0	\$1,256,857	1	\$628,429	\$44,702	\$0	-	-
64	Winn	\$0	\$549,736	1	\$274,868	\$33,634	\$274,868	1	235,736
65	City of Monroe	\$0	\$3,030,023	1	\$1,515,011	\$42,700	\$1,515,011	1	1,299,323
66	City of Bogalusa	\$0	\$0	-	\$0	\$37,086	\$0	-	-
67	Zachary Community	(\$1,429,502)	\$1,231,245	1	\$615,622	\$45,774	\$0	-	-
68	City of Baker	\$0	\$501,750	1	\$250,875	\$38,349	\$250,875	1	215,159
69	Central Community	\$0	\$0	-	\$0	\$0	\$0	-	-
STATE TOTALS		(\$55,058,310)	\$152,461,955	59	\$76,230,978	\$41,238	\$66,154,264	51	56,736,074

**Table 3A: FY2007-2008 Budget Letter
Certificated Pay Raise Requirement**

LEA	School System	Estimated Average Pay Raise from 50% Requirement for Districts Below SREB Average	
		Oct. 2, 2006 Certificated Staff Plus Personnel Directors and School Nurses	Estimated Pay Raise Per FTE
		19	20
1	Acadia	753	\$1,790
2	Allen	412	\$2,167
3	Ascension	1,490	\$895
4	Assumption	359	\$1,731
5	Avoyelles	431	\$986
6	Beauregard	509	\$2,195
7	Bienville	214	\$2,240
8	Bossier	1,542	\$1,450
9	Caddo	3,638	\$0
10	Calcasieu	2,913	\$2,318
11	Caldwell	152	\$2,148
12	Cameron	169	\$0
13	Catahoula	158	\$1,578
14	Claiborne	231	\$644
15	Concordia	341	\$1,134
16	DeSoto	434	\$0
17	East Baton Rouge	4,024	\$0
18	East Carroll	141	\$1,622
19	East Feliciana	229	\$1,551
20	Evangeline	543	\$1,603
21	Franklin	272	\$1,660
22	Grant	284	\$33
23	Iberia	1,231	\$1,490
24	Iberville	369	\$1,613
25	Jackson	189	\$0
26	Jefferson	3,850	\$0
27	Jefferson Davis	473	\$0
28	Lafayette	2,587	\$1,674
29	Lafourche	1,333	\$1,428
30	LaSalle	216	\$1,850
31	Lincoln	569	\$958
32	Livingston	1,762	\$2,243
33	Madison	164	\$3,287
34	Morehouse	434	\$2,346
35	Natchitoches	502	\$1,974
36	Orleans	1,642	\$0
37	Ouachita	1,561	\$2,125
38	Plaquemines	328	\$2,792
39	Pointe Coupee	249	\$2,265
40	Rapides	1,993	\$964
41	Red River	138	\$1,360
42	Richland	270	\$1,794
43	Sabine	353	\$1,024
44	St. Bernard	276	\$0
45	St. Charles	985	\$0
46	St. Helena	86	\$0
47	St. James	381	\$0
48	St. John the Baptist	614	\$351
49	St. Landry	1,271	\$1,472
50	St. Martin	673	\$1,364
51	St. Mary	870	\$1,565
52	St. Tammany	3,115	\$0
53	Tangipahoa	1,426	\$2,197
54	Tensas	80	\$1,233
55	Terrebonne	1,694	\$677
56	Union	234	\$4,010
57	Vermilion	769	\$813
58	Vernon	766	\$1,322
59	Washington	448	\$1,553
60	Webster	566	\$0
61	West Baton Rouge	310	\$1,682
62	West Carroll	194	\$1,847
63	West Feliciana	230	\$0
64	Winn	223	\$1,057
65	City of Monroe	744	\$1,747
66	City of Bogalusa	213	\$0
67	Zachary Community	292	\$0
68	City of Baker	191	\$1,128
69	Central Community		
STATE TOTALS		56,102	\$1,220

**Table 4: FY 2007-2008 Budget Letter
Level 3 Unequalized Funding**

LEA	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
1	Acadia	\$1,506,290	9,582	\$157	\$1,428,700	\$261,464	9,496	\$27.53	\$250,523
2	Allen	\$525,475	4,149	\$127	\$518,668	\$116,735	4,176	\$27.95	\$114,148
3	Ascension	\$0	14,943	\$0	\$0	\$411,465	15,194	\$27.08	\$487,359
4	Assumption	\$55,335	4,408	\$13	\$52,117	\$160,516	4,343	\$36.96	\$148,173
5	Avoyelles	\$791,034	6,619	\$120	\$711,480	\$158,974	6,551	\$24.27	\$143,897
6	Beauregard	\$145,792	6,008	\$24	\$145,512	\$190,953	6,059	\$31.52	\$191,106
7	Bienville	\$36,127	2,491	\$15	\$34,035	\$89,153	2,452	\$36.36	\$82,501
8	Bossier	\$2,667,258	18,494	\$144	\$2,750,544	\$470,028	18,624	\$25.24	\$482,109
9	Caddo	\$3,878,311	43,752	\$89	\$3,736,843	\$1,546,614	43,557	\$35.51	\$1,490,958
10	Calcasieu	\$1,053,189	31,472	\$33	\$1,026,333	\$823,246	31,548	\$26.10	\$811,736
11	Caldwell	\$93,269	1,819	\$51	\$87,516	\$61,994	1,800	\$34.44	\$59,099
12	Cameron	\$366,504	1,885	\$194	\$318,160	\$62,766	1,850	\$33.93	\$55,645
13	Catahoula	\$113,817	1,813	\$63	\$110,943	\$73,184	1,778	\$41.16	\$72,483
14	Claiborne	\$297,923	2,706	\$110	\$274,670	\$83,860	2,678	\$31.31	\$78,181
15	Concordia	\$0	3,767	\$0	\$0	\$122,467	3,725	\$32.88	\$125,634
16	DeSoto	\$0	4,816	\$0	\$0	\$160,516	4,837	\$33.19	\$154,168
17	East Baton Rouge	\$8,916,813	51,095	\$175	\$7,671,125	\$1,404,528	50,958	\$27.56	\$1,208,093
18	East Carroll	\$130,190	1,722	\$76	\$111,416	\$53,761	1,709	\$31.46	\$46,120
19	East Feliciana	\$399,040	2,473	\$161	\$357,581	\$80,773	2,434	\$33.19	\$73,715
20	Evangeline	\$0	6,232	\$0	\$0	\$171,621	6,185	\$27.75	\$162,338
21	Franklin	\$305,731	3,716	\$82	\$260,350	\$97,223	3,701	\$26.27	\$83,407
22	Grant	\$0	3,594	\$0	\$0	\$108,745	3,574	\$30.43	\$103,249
23	Iberia	\$768,993	14,342	\$54	\$737,316	\$359,799	14,039	\$25.63	\$349,952
24	Iberville	\$815,110	4,769	\$171	\$701,100	\$134,222	4,564	\$29.41	\$120,581
25	Jackson	\$0	2,522	\$0	\$0	\$75,708	2,428	\$31.18	\$68,097
26	Jefferson	\$7,899,973	50,077	\$158	\$6,794,000	\$1,468,275	49,847	\$29.46	\$1,266,780
27	Jefferson Davis	\$374,353	5,737	\$65	\$362,505	\$159,489	5,684	\$28.06	\$156,491
28	Lafayette	\$1,939,111	29,094	\$67	\$1,958,209	\$638,968	28,919	\$22.10	\$645,917
29	Lafourche	\$1,104,377	15,067	\$73	\$1,037,987	\$402,838	15,035	\$26.79	\$380,927
30	LaSalle	\$157,003	2,537	\$62	\$156,798	\$86,518	2,547	\$33.97	\$85,910
31	Lincoln	\$0	6,596	\$0	\$0	\$145,597	6,540	\$22.26	\$144,623
32	Livingston	\$0	19,916	\$0	\$0	\$448,240	20,415	\$21.96	\$504,202
33	Madison	\$395,986	2,360	\$168	\$350,448	\$65,849	2,280	\$28.88	\$60,244
34	Morehouse	\$490,129	5,134	\$95	\$462,460	\$123,539	5,115	\$24.15	\$117,562
35	Natchitoches	\$391,619	6,657	\$59	\$386,804	\$168,087	6,601	\$25.46	\$166,916
36	Orleans	\$10,540,777	70,912	\$149	\$4,991,500	\$1,616,719	67,871	\$23.82	\$797,970
37	Ouachita	\$0	17,620	\$0	\$0	\$542,706	17,850	\$30.40	\$560,394
38	Plaquemines	\$291,773	4,727	\$62	\$260,400	\$173,840	4,604	\$37.76	\$158,592
39	Pointe Coupee	\$422,566	3,158	\$134	\$393,826	\$102,365	3,168	\$32.31	\$94,959
40	Rapides	\$3,710,521	22,520	\$165	\$3,744,675	\$642,690	22,373	\$28.73	\$652,027
41	Red River	\$334,357	1,647	\$203	\$292,523	\$63,072	1,531	\$41.20	\$59,369
42	Richland	\$9,080	3,566	\$3	\$9,885	\$106,093	3,517	\$30.17	\$99,410
43	Sabine	\$0	4,158	\$0	\$0	\$121,212	4,127	\$29.37	\$116,129
44	St. Bernard	\$0	8,406	\$0	\$0	\$192,322	8,374	\$22.97	\$91,880
45	St. Charles	\$0	9,641	\$0	\$0	\$284,288	9,462	\$30.05	\$281,178
46	St. Helena	\$228,130	1,333	\$171	\$209,304	\$59,068	1,300	\$45.44	\$55,619
47	St. James	\$701,074	3,777	\$186	\$699,732	\$128,105	3,801	\$33.70	\$126,779
48	St. John the Baptist	\$1,119,258	6,104	\$183	\$1,185,108	\$161,546	6,166	\$26.20	\$169,671
49	St. Landry	\$92,418	15,331	\$6	\$88,668	\$481,858	15,324	\$31.44	\$464,620
50	St. Martin	\$347,511	8,418	\$41	\$334,642	\$198,707	8,371	\$23.74	\$193,766
51	St. Mary	\$318,532	10,321	\$31	\$294,314	\$279,681	10,181	\$27.47	\$260,800
52	St. Tammany	\$362,798	32,844	\$11	\$381,799	\$929,136	33,946	\$27.37	\$949,985
53	Tangipahoa	\$2,317,638	17,839	\$130	\$2,458,950	\$420,684	17,636	\$23.85	\$451,123
54	Tensas	\$143,741	953	\$151	\$115,213	\$45,644	916	\$49.83	\$38,020
55	Terrebonne	\$2,873,694	19,262	\$149	\$2,774,380	\$524,229	19,250	\$27.23	\$507,023
56	Union	\$0	3,487	\$0	\$0	\$97,236	3,425	\$28.39	\$84,943
57	Vermilion	\$1,405,239	8,687	\$162	\$1,398,060	\$191,386	8,707	\$21.98	\$189,687
58	Vernon	\$1,546,233	9,794	\$158	\$1,438,906	\$316,027	9,630	\$32.82	\$298,892
59	Washington	\$567,537	4,496	\$126	\$624,330	\$141,222	4,528	\$31.19	\$154,546
60	Webster	\$154,833	7,527	\$21	\$148,491	\$186,111	7,512	\$24.78	\$175,219
61	West Baton Rouge	\$605,895	3,641	\$166	\$563,404	\$110,093	3,492	\$31.53	\$107,013
62	West Carroll	\$18,940	2,481	\$8	\$17,496	\$58,650	2,382	\$24.62	\$53,844
63	West Feliciana	\$0	2,209	\$0	\$0	\$70,476	2,224	\$31.69	\$71,873
64	Winn	\$131,366	2,813	\$47	\$119,991	\$88,281	2,777	\$31.79	\$81,160
65	City of Monroe	\$1,554,565	9,546	\$163	\$1,406,038	\$277,304	9,266	\$29.93	\$258,176
66	City of Bogalusa	\$0	3,016	\$0	\$0	\$89,005	2,913	\$30.55	\$68,310
67	Zachary Community	\$0	-	\$175	\$658,000	\$0	0	\$27.56	\$103,626
68	City of Baker	\$0	-	\$175	\$365,575	\$0	0	\$27.56	\$57,573
69	Central Community	\$0	-	\$175	\$459,725	\$0	-	\$27.56	\$72,400
	STATE TOTALS	\$65,417,228	712,598	\$92	\$57,978,555	\$19,687,471	707,867	\$27.81	\$18,399,420

**Table 4: FY 2007-2008 Budget Letter
Level 3 Unequalized Funding**

LEA	School System	2006-07 Pay Raise Continuation							
		2006-07 Certificated Pay Raise Supplement (FY2006/07 March)	Adjusted October 2, 2006 Student Membership	Certificated Pay Raise Per Pupil Amount	2006-07 Certificated Pay Raise Continuation	2006-07 Support Worker Pay Raise Supplement (FY2006/07 March)	Adjusted October 2, 2006 Student Membership	Support Worker Pay Raise Per Pupil Amount	2006-07 Support Worker Pay Raise Continuation
		9	10	11	12	13	14	15	16
1	Acadia	\$1,308,434	9,235	\$142	\$1,289,288	\$354,382	9,235	\$38	\$349,167
2	Allen	\$715,644	4,121	\$174	\$709,227	\$146,537	4,121	\$36	\$145,227
3	Ascension	\$2,588,130	17,939	\$144	\$2,596,427	\$500,048	17,939	\$28	\$501,576
4	Assumption	\$623,335	4,020	\$155	\$621,636	\$155,953	4,020	\$39	\$155,509
5	Avoyelles	\$747,779	6,078	\$123	\$729,445	\$167,723	6,078	\$28	\$163,640
6	Beauregard	\$883,870	6,059	\$146	\$884,470	\$218,331	6,059	\$36	\$218,450
7	Bienville	\$372,240	2,273	\$164	\$371,594	\$99,457	2,273	\$44	\$99,291
8	Bossier	\$2,679,298	19,272	\$139	\$2,655,612	\$601,816	19,272	\$31	\$596,524
9	Caddo	\$6,320,024	42,290	\$149	\$6,274,537	\$1,713,267	42,290	\$41	\$1,700,893
10	Calcasieu	\$5,060,654	31,338	\$161	\$5,022,500	\$1,078,393	31,338	\$34	\$1,070,185
11	Caldwell	\$264,757	1,737	\$152	\$261,553	\$77,757	1,737	\$45	\$76,825
12	Cameron	\$292,759	1,536	\$191	\$312,584	\$70,255	1,536	\$46	\$75,014
13	Catahoula	\$274,804	1,757	\$156	\$275,438	\$82,208	1,757	\$47	\$82,397
14	Claiborne	\$400,789	2,503	\$160	\$399,820	\$111,227	2,503	\$44	\$110,967
15	Concordia	\$592,011	3,874	\$153	\$583,925	\$153,114	3,874	\$40	\$151,006
16	DeSoto	\$753,163	4,723	\$159	\$740,738	\$208,564	4,723	\$44	\$205,123
17	East Baton Rouge	\$6,989,498	47,267	\$148	\$6,481,881	\$1,356,723	47,267	\$29	\$1,258,065
18	East Carroll	\$244,115	1,461	\$167	\$244,954	\$81,728	1,461	\$56	\$82,008
19	East Feliciana	\$397,773	2,230	\$178	\$396,160	\$89,847	2,230	\$41	\$89,484
20	Evangeline	\$943,191	5,980	\$158	\$922,662	\$204,210	5,980	\$34	\$199,778
21	Franklin	\$472,034	3,241	\$146	\$462,407	\$128,415	3,241	\$40	\$125,794
22	Grant	\$493,308	3,511	\$141	\$476,717	\$117,795	3,511	\$34	\$113,835
23	Iberia	\$2,138,518	13,788	\$155	\$2,117,735	\$421,718	13,788	\$31	\$417,676
24	Iberville	\$640,953	4,135	\$155	\$635,541	\$157,775	4,135	\$38	\$156,456
25	Jackson	\$327,906	2,152	\$152	\$332,776	\$90,286	2,152	\$42	\$91,619
26	Jefferson	\$6,686,755	41,411	\$161	\$6,943,210	\$1,492,406	41,411	\$36	\$1,549,720
27	Jefferson Davis	\$820,950	5,654	\$145	\$809,780	\$215,685	5,654	\$38	\$212,763
28	Lafayette	\$4,493,619	29,529	\$152	\$4,447,765	\$922,180	29,529	\$31	\$912,759
29	Lafourche	\$2,315,286	14,485	\$160	\$2,272,765	\$552,425	14,485	\$38	\$542,313
30	LaSalle	\$375,192	2,561	\$147	\$370,499	\$102,002	2,561	\$40	\$100,730
31	Lincoln	\$988,860	6,560	\$151	\$979,358	\$191,851	6,560	\$29	\$190,037
32	Livingston	\$3,060,594	23,142	\$132	\$3,036,460	\$693,335	23,142	\$30	\$687,882
33	Madison	\$284,868	2,193	\$130	\$270,971	\$94,160	2,193	\$43	\$89,573
34	Morehouse	\$753,767	4,869	\$155	\$753,615	\$162,457	4,869	\$33	\$162,445
35	Natchitoches	\$871,988	6,640	\$131	\$860,934	\$179,403	6,640	\$27	\$177,143
36	Orleans	\$2,852,839	23,000	\$124	\$4,155,340	\$234,723	23,000	\$10	\$342,035
37	Ouachita	\$2,711,399	18,513	\$146	\$2,699,844	\$749,082	18,513	\$40	\$745,840
38	Plaquemines	\$569,736	3,393	\$168	\$705,264	\$183,612	3,393	\$54	\$227,262
39	Pointe Coupee	\$431,668	2,962	\$146	\$428,330	\$101,811	2,962	\$34	\$101,013
40	Rapides	\$3,461,163	22,867	\$151	\$3,435,115	\$797,123	22,867	\$35	\$791,148
41	Red River	\$239,978	1,467	\$164	\$235,719	\$68,762	1,467	\$47	\$67,540
42	Richland	\$469,766	3,373	\$139	\$458,895	\$129,468	3,373	\$38	\$126,462
43	Sabine	\$613,161	3,959	\$155	\$612,396	\$173,129	3,959	\$44	\$172,908
44	St. Bernard	\$479,384	3,179	\$151	\$603,200	\$101,801	3,179	\$32	\$128,080
45	St. Charles	\$1,711,177	9,443	\$181	\$1,695,582	\$371,800	9,443	\$39	\$368,385
46	St. Helena	\$149,363	1,253	\$119	\$145,901	\$53,554	1,253	\$43	\$52,314
47	St. James	\$662,372	3,786	\$175	\$658,162	\$132,218	3,786	\$35	\$131,369
48	St. John the Baptist	\$1,067,052	6,525	\$164	\$1,059,020	\$204,619	6,525	\$31	\$203,087
49	St. Landry	\$2,208,285	14,944	\$148	\$2,183,745	\$524,343	14,944	\$35	\$518,560
50	St. Martin	\$1,168,944	8,211	\$142	\$1,161,942	\$275,264	8,211	\$34	\$273,590
51	St. Mary	\$1,511,738	9,630	\$157	\$1,490,368	\$349,736	9,630	\$36	\$344,822
52	St. Tammany	\$5,410,952	34,569	\$157	\$5,433,000	\$1,168,906	34,569	\$34	\$1,173,511
53	Tangipahoa	\$2,476,274	19,059	\$130	\$2,457,626	\$629,251	19,059	\$33	\$624,573
54	Tensas	\$138,960	789	\$176	\$134,380	\$51,200	789	\$65	\$49,511
55	Terrebonne	\$2,942,754	18,823	\$156	\$2,911,051	\$561,096	18,823	\$30	\$555,062
56	Union	\$405,744	3,012	\$135	\$403,052	\$115,417	3,012	\$38	\$114,653
57	Vermilion	\$1,335,634	8,653	\$154	\$1,332,127	\$247,732	8,653	\$29	\$247,077
58	Vernon	\$1,330,542	9,220	\$144	\$1,314,231	\$355,454	9,220	\$39	\$351,075
59	Washington	\$777,627	4,938	\$157	\$780,313	\$195,823	4,938	\$40	\$196,515
60	Webster	\$983,142	7,229	\$136	\$961,656	\$219,511	7,229	\$30	\$214,746
61	West Baton Rouge	\$538,470	3,469	\$155	\$526,817	\$112,992	3,469	\$33	\$110,543
62	West Carroll	\$337,450	2,232	\$151	\$330,653	\$68,694	2,232	\$31	\$67,316
63	West Feliciana	\$399,483	2,271	\$176	\$398,964	\$93,566	2,271	\$41	\$93,442
64	Winn	\$387,351	2,626	\$148	\$376,593	\$112,698	2,626	\$43	\$109,575
65	City of Monroe	\$1,291,804	8,696	\$149	\$1,281,392	\$366,225	8,696	\$42	\$363,241
66	City of Bogalusa	\$369,452	2,311	\$160	\$357,469	\$111,694	2,311	\$48	\$108,066
67	Zachary Community	\$506,822	3,732	\$136	\$510,608	\$73,316	3,732	\$20	\$73,884
68	City of Baker	\$331,454	2,126	\$156	\$325,675	\$64,733	2,126	\$30	\$63,610
69	Central Community	\$0		\$148	\$388,454	-		\$29	\$75,395
	STATE TOTALS	\$97,448,806	649,824	\$150	\$98,497,868	\$21,992,786	649,824	\$34	\$22,048,084

**Table 4: FY 2007-2008 Budget Letter
Level 3 Unequalized Funding**

LEA	School System	Foreign Language Associates		Accountability Student Transfer		Mandated Cost Adjustment	
		Number of Foreign Associate Teachers	Level 3 State Funding for Foreign Associate Teachers	Number of Students Received from S12 - S16 Schools	2005-06 Accountability Reward Amount	Feb. 1, 2007 Student Membership	Increase Cost Adjustment
		February 1, 2007	\$20,000	Based on 2004-05 Data	\$0		\$91.5
		17	18	19	20	21	22
1	Acadia	0	\$0		\$0	9,100	\$832,650
2	Allen	0	\$0		\$0	4,084	\$373,686
3	Ascension	0	\$0		\$0	17,997	\$1,646,726
4	Assumption	3	\$60,000		\$0	4,009	\$366,824
5	Avoyelles	0	\$0		\$0	5,929	\$542,504
6	Beauregard	0	\$0		\$0	6,063	\$554,765
7	Bienville	0	\$0		\$0	2,269	\$207,614
8	Bossier	3	\$60,000		\$0	19,101	\$1,747,742
9	Caddo	9	\$180,000		\$0	41,987	\$3,841,811
10	Calcasieu	24	\$480,000		\$0	31,101	\$2,845,742
11	Caldwell	0	\$0		\$0	1,716	\$157,014
12	Cameron	1	\$20,000		\$0	1,640	\$150,060
13	Catahoula	0	\$0		\$0	1,761	\$161,132
14	Claiborne	0	\$0		\$0	2,497	\$228,476
15	Concordia	3	\$60,000		\$0	3,821	\$349,622
16	DeSoto	4	\$80,000		\$0	4,645	\$425,018
17	East Baton Rouge	4	\$80,000		\$0	43,835	\$4,010,903
18	East Carroll	2	\$40,000		\$0	1,466	\$134,139
19	East Feliciana	0	\$0		\$0	2,221	\$203,222
20	Evangeline	0	\$0		\$0	5,850	\$535,275
21	Franklin	0	\$0		\$0	3,175	\$290,513
22	Grant	0	\$0		\$0	3,393	\$310,460
23	Iberia	6	\$120,000		\$0	13,654	\$1,249,341
24	Iberville	0	\$0		\$0	4,100	\$375,150
25	Jackson	0	\$0		\$0	2,184	\$199,836
26	Jefferson	11	\$220,000		\$0	43,000	\$3,934,500
27	Jefferson Davis	3	\$60,000		\$0	5,577	\$510,296
28	Lafayette	36	\$720,000		\$0	29,227	\$2,674,271
29	Lafourche	42	\$840,000		\$0	14,219	\$1,301,039
30	LaSalle	0	\$0		\$0	2,529	\$231,404
31	Lincoln	0	\$0		\$0	6,497	\$594,476
32	Livingston	5	\$100,000		\$0	22,960	\$2,100,840
33	Madison	2	\$40,000		\$0	2,086	\$190,869
34	Morehouse	0	\$0		\$0	4,868	\$445,422
35	Natchitoches	0	\$0		\$0	6,556	\$599,874
36	Orleans	16	\$320,000		\$0	33,500	\$3,065,250
37	Ouachita	2	\$40,000		\$0	18,434	\$1,686,711
38	Plaquemines	0	\$0		\$0	4,200	\$384,300
39	Pointe Coupee	2	\$40,000		\$0	2,939	\$268,919
40	Rapides	0	\$0		\$0	22,695	\$2,076,593
41	Red River	0	\$0		\$0	1,441	\$131,852
42	Richland	0	\$0		\$0	3,295	\$301,493
43	Sabine	0	\$0		\$0	3,954	\$361,791
44	St. Bernard	0	\$0		\$0	4,000	\$366,000
45	St. Charles	0	\$0		\$0	9,357	\$856,166
46	St. Helena	0	\$0		\$0	1,224	\$111,996
47	St. James	0	\$0		\$0	3,762	\$344,223
48	St. John the Baptist	6	\$120,000		\$0	6,476	\$592,554
49	St. Landry	18	\$360,000		\$0	14,778	\$1,352,187
50	St. Martin	15	\$300,000		\$0	8,162	\$746,823
51	St. Mary	0	\$0		\$0	9,494	\$868,701
52	St. Tammany	1	\$20,000		\$0	34,709	\$3,175,874
53	Tangipahoa	2	\$40,000		\$0	18,915	\$1,730,723
54	Tensas	0	\$0		\$0	763	\$69,815
55	Terrebonne	0	\$0		\$0	18,620	\$1,703,730
56	Union	2	\$40,000		\$0	2,992	\$273,768
57	Vermilion	0	\$0		\$0	8,630	\$789,645
58	Vernon	2	\$40,000		\$0	9,107	\$833,291
59	Washington	0	\$0		\$0	4,955	\$453,383
60	Webster	0	\$0		\$0	7,071	\$646,997
61	West Baton Rouge	0	\$0		\$0	3,394	\$310,551
62	West Carroll	0	\$0		\$0	2,187	\$200,111
63	West Feliciana	0	\$0		\$0	2,268	\$207,522
64	Winn	0	\$0		\$0	2,553	\$233,600
65	City of Monroe	0	\$0		\$0	8,626	\$789,279
66	City of Bogalusa	0	\$0		\$0	2,236	\$204,594
67	Zachary Community	3	\$60,000		\$0	3,760	\$344,040
68	City of Baker	4	\$80,000		\$0	2,089	\$191,144
69	Central Community	0	\$0		\$0	2,627	\$240,371
	STATE TOTALS	231	\$4,620,000	0	\$0	658,330	\$60,237,213

**Table 4: FY 2007-2008 Budget Letter
Level 3 Unequalized Funding**

LEA	School System	Hold Harmless							TOTAL LEVEL 3 UNEQUALIZED FUNDING
		FY2006/07 Hold Harmless Amount	Pay Raise & Insurance Supplement Amounts from Prior Years	Remaining Hold Harmless	One-Tenth Reduction of Remaining Hold Harmless	St. Charles Reduction of FY2007/08 MFP Growth Dollars	February 1, 2007 Membership (Non-Hold Harmless Districts)	Redistribution of Hold Harmless Phase-out	
		23	24	25	26	27	28	29	
1	Acadia	\$0	\$0	\$0	\$0		9,100	\$84,195	\$4,234,523
2	Allen	\$0	\$0	\$0	\$0		4,084	\$37,786	\$1,898,742
3	Ascension	\$0	\$0	\$0	\$0		17,997	\$166,511	\$5,398,599
4	Assumption	\$0	\$0	\$0	\$0		4,009	\$37,092	\$1,441,351
5	Avoyelles	\$0	\$0	\$0	\$0		5,929	\$54,856	\$2,345,822
6	Beauregard	\$0	\$0	\$0	\$0		6,063	\$56,096	\$2,050,399
7	Bienville	\$0	\$0	\$0	\$0		2,269	\$20,993	\$816,028
8	Bossier	\$0	\$0	\$0	\$0		19,101	\$176,726	\$8,469,257
9	Caddo	\$0	\$0	\$0	\$0		41,987	\$388,471	\$17,613,513
10	Calcasieu	\$0	\$0	\$0	\$0		31,101	\$287,752	\$11,544,248
11	Caldwell	\$0	\$0	\$0	\$0		1,716	\$15,877	\$657,884
12	Cameron	\$0	\$0	\$0	\$0		1,640	\$15,174	\$946,637
13	Catahoula	\$0	\$0	\$0	\$0		1,761	\$16,293	\$718,686
14	Claiborne	\$0	\$0	\$0	\$0		2,497	\$23,103	\$1,115,217
15	Concordia	\$224,419	\$0	\$224,419	(\$22,442)		-	\$0	\$1,472,164
16	DeSoto	\$0	\$0	\$0	\$0		4,645	\$42,976	\$1,648,023
17	East Baton Rouge	\$25,595,514	\$13,580,692	\$12,014,822	(\$1,201,482)		-	\$0	\$45,104,099
18	East Carroll	\$0	\$0	\$0	\$0		1,466	\$13,564	\$672,201
19	East Feliciana	\$0	\$0	\$0	\$0		2,221	\$20,549	\$1,140,711
20	Evangeline	\$175,620	\$0	\$175,620	(\$17,562)		-	\$0	\$1,978,111
21	Franklin	\$0	\$0	\$0	\$0		3,175	\$29,376	\$1,251,847
22	Grant	\$0	\$0	\$0	\$0		3,393	\$31,393	\$1,035,654
23	Iberia	\$0	\$0	\$0	\$0		13,654	\$126,329	\$5,118,349
24	Iberville	\$2,421,938	\$1,654,734	\$767,204	(\$76,720)		-	\$0	\$4,334,046
25	Jackson	\$0	\$0	\$0	\$0		2,184	\$20,207	\$712,535
26	Jefferson	\$23,386,991	\$14,897,747	\$8,489,244	(\$848,924)		-	\$0	\$43,246,277
27	Jefferson Davis	\$0	\$0	\$0	\$0		5,577	\$51,599	\$2,163,434
28	Lafayette	\$1,996,377	\$1,996,377	\$0	\$0		29,227	\$270,413	\$13,625,711
29	Lafourche	\$0	\$0	\$0	\$0		14,219	\$131,557	\$6,506,588
30	LaSalle	\$0	\$0	\$0	\$0		2,529	\$23,399	\$968,740
31	Lincoln	\$0	\$0	\$0	\$0		6,497	\$60,111	\$1,968,605
32	Livingston	\$0	\$0	\$0	\$0		22,960	\$212,430	\$6,641,814
33	Madison	\$0	\$0	\$0	\$0		2,086	\$19,300	\$1,021,405
34	Morehouse	\$0	\$0	\$0	\$0		4,868	\$45,040	\$1,986,544
35	Natchitoches	\$0	\$0	\$0	\$0		6,556	\$60,657	\$2,252,328
36	Orleans	\$0	\$0	\$0	\$0		33,500	\$309,948	\$13,982,043
37	Ouachita	\$0	\$0	\$0	\$0		18,434	\$170,555	\$5,903,344
38	Plaquemines	\$5,387,703	\$1,258,024	\$4,129,679	(\$412,968)		-	\$0	\$6,710,553
39	Pointe Coupee	\$324,688	\$324,688	\$0	\$0		2,939	\$27,192	\$1,678,927
40	Rapides	\$0	\$0	\$0	\$0		22,695	\$209,978	\$10,909,536
41	Red River	\$0	\$0	\$0	\$0		1,441	\$13,332	\$800,335
42	Richland	\$0	\$0	\$0	\$0		3,295	\$30,486	\$1,026,631
43	Sabine	\$0	\$0	\$0	\$0		3,954	\$36,583	\$1,299,807
44	St. Bernard	\$0	\$0	\$0	\$0		4,000	\$37,009	\$1,226,169
45	St. Charles	\$9,520,260	\$2,883,682	\$6,636,578	(\$663,658)	(\$1,133,318)	-	\$0	\$10,924,595
46	St. Helena	\$0	\$0	\$0	\$0		1,224	\$11,325	\$586,459
47	St. James	\$1,851,066	\$1,060,614	\$790,452	(\$79,045)		-	\$0	\$3,732,286
48	St. John the Baptist	\$0	\$0	\$0	\$0		6,476	\$59,917	\$3,389,357
49	St. Landry	\$0	\$0	\$0	\$0		14,778	\$136,729	\$5,104,509
50	St. Martin	\$0	\$0	\$0	\$0		8,162	\$75,516	\$3,086,279
51	St. Mary	\$0	\$0	\$0	\$0		9,494	\$87,840	\$3,346,845
52	St. Tammany	\$0	\$0	\$0	\$0		34,709	\$321,134	\$11,455,303
53	Tangipahoa	\$0	\$0	\$0	\$0		18,915	\$175,005	\$7,938,000
54	Tensas	\$0	\$0	\$0	\$0		763	\$7,059	\$413,998
55	Terrebonne	\$0	\$0	\$0	\$0		18,620	\$172,276	\$8,623,522
56	Union	\$0	\$0	\$0	\$0		2,992	\$27,683	\$944,099
57	Vermilion	\$0	\$0	\$0	\$0		8,630	\$79,846	\$4,036,442
58	Vernon	\$0	\$0	\$0	\$0		9,107	\$84,260	\$4,360,655
59	Washington	\$0	\$0	\$0	\$0		4,955	\$45,845	\$2,254,932
60	Webster	\$0	\$0	\$0	\$0		7,071	\$65,422	\$2,212,531
61	West Baton Rouge	\$0	\$0	\$0	\$0		3,394	\$31,402	\$1,649,730
62	West Carroll	\$0	\$0	\$0	\$0		2,187	\$20,235	\$689,655
63	West Feliciana	\$5,908,357	\$680,156	\$5,228,201	(\$522,820)		-	\$0	\$6,157,338
64	Winn	\$0	\$0	\$0	\$0		2,553	\$23,621	\$944,540
65	City of Monroe	\$0	\$0	\$0	\$0		8,626	\$79,809	\$4,177,935
66	City of Bogalusa	\$0	\$0	\$0	\$0		2,236	\$20,688	\$759,127
67	Zachary Community	\$0	\$0	\$0	\$0		3,760	\$34,788	\$1,784,946
68	City of Baker	\$0	\$0	\$0	\$0		2,089	\$19,328	\$1,102,905
69	Central Community	\$0	\$0	\$0	\$0		2,627	\$24,305	\$1,260,650
STATE TOTALS		\$76,792,933	\$38,336,714	\$38,456,219	(\$3,845,621)	(\$1,133,318)	\$538,137	\$4,978,941	\$338,574,075

Table 5A: Proposed FY 2007-2008 MFP Allocation for Lab Schools

School	Feb. 1, 2007 Student Membership	MFP State Average Per Pupil (L1,L2+L3) (Table 3, col. 29)	Total Allocation	FY2006-2007 Budget Letter Adjustments	Total Allocation with Adjustments	Monthly Payment Amount
	1	2	3	4	5	6
LSU Lab. School	1,317	\$4,426	\$5,829,042	\$6,580	\$5,835,622	\$486,302
Southern Univ. Lab. School	436	\$4,426	\$1,929,736	(\$1,684)	\$1,928,052	\$160,671
TOTAL	1,753		\$7,758,778	\$4,896	\$7,763,674	\$646,973

50% Certificated Pay Raise Requirement Calculation

School	FY2006-07 Level 1 & 2 State Per Pupil Amount	Adjusted May 1, 2006 Student Membership	Adjusted FY2005-2006 Level 1 & 2 MFP Allocation	Proposed Level 1 & 2 State Average Per Pupil Amount	Feb. 1, 2007 Student Membership	FY2007-08 Level 1 & 2 MFP Allocation	Increase in Level 1 & 2 Funding
	7	8	9	10	11	12	13
LSU Lab. School	\$3,708	1,003	\$3,719,234	\$3,912	1,317	\$5,152,104	\$1,432,870
Southern Univ. Lab. School	\$3,708	506	\$1,876,304	\$3,912	436	\$1,705,632	\$0
TOTAL		1,509	\$5,595,538		1,753	\$6,857,736	\$1,432,870

School	Student Increase	MFP Level 1 & 2 State Average Per Pupil Amount (Table 3, col. 25)	Adjustment for Student Growth	Increase After Adjustment for Student Increases	50% Required for Pay Raise Distribution Including Retirement	2006-07 Budgeted Average Teacher Salary SREB Average \$43,417	Net Distribution Excluding 15.8% Amount for Employer Retirement Contribution
	14	15	16	17	18	19	20
LSU Lab. School	314	\$3,912	(\$1,228,368)	\$204,502	\$102,251	\$53,107	\$0
Southern Univ. Lab. School	0	\$3,912	\$0	\$0	\$0	\$47,506	\$0
TOTAL	314		(\$1,228,368)	\$204,502	\$102,251		\$0

**Table 5B: FY 2007-2008 Budget Letter
Recovery School District and Orleans Parish School Board Allocations**

		\$3,109					
LEA	July - October Payments Based on Enrollment for FY2007/08 (33,500 Students)	State Share Per Pupil (Levels 1, 2 & 3) for Orleans Parish (Table 3, col. 29)	Total Allocation	Audit Adjustments FY05/06	Audit Adjustments FY06/07	Total Allocation with Audit Adjustments	Monthly Payment Amount
	1	2	3	4	5	6	7
OPSB							
Orleans Parish	10,083	\$3,109	\$31,349,512	See Table 2	See Table 2	See Table 2	See Table 2
RSD							
Recovery School District	12,806	\$3,109	\$39,815,714	(\$18,676)	(\$2,903,413)	\$36,893,625	\$3,074,469
P. A. Capdou including Early College H.S.	608	\$3,109	\$1,890,360	(\$21,896)	(\$15,180)	\$1,853,284	\$154,440
Medard Nelson	420	\$3,109	\$1,305,841	(\$1,932)	(\$3,795)	\$1,300,114	\$108,343
Sophie B. Wright	325	\$3,109	\$1,010,472	(\$14,168)	(\$265,642)	\$730,662	\$60,889
Samuel J. Green	364	\$3,109	\$1,131,729	\$0	\$0	\$1,131,729	\$94,311
Edward Phillips (McNair)	175	\$3,109	\$544,100	\$0	\$0	\$544,100	\$45,342
Mc#15	419	\$3,109	\$1,302,732	\$0	(\$3,795)	\$1,298,937	\$108,245
James M. Singleton Charter Middle	665	\$3,109	\$2,067,582	\$0	(\$53,128)	\$2,014,454	\$167,871
Martin Luther King Elem	503	\$3,109	\$1,563,900	\$0	(\$45,539)	\$1,518,361	\$126,530
Lafayette	650	\$3,109	\$2,020,944	\$0	(\$60,718)	\$1,960,226	\$163,352
McDonogh City Park Academy (Mc#28)	450	\$3,109	\$1,399,115	\$0	(\$204,924)	\$1,194,191	\$99,516
NO Free	225	\$3,109	\$699,558	\$0	(\$22,769)	\$676,789	\$56,399
Mc#32	513	\$3,109	\$1,594,992	\$0	(\$56,923)	\$1,538,069	\$128,172
Tubman	460	\$3,109	\$1,430,207	\$0	(\$3,795)	\$1,426,412	\$118,868
Martin Behrman Elem	582	\$3,109	\$1,809,523	\$0	(\$75,898)	\$1,733,625	\$144,469
O. P. Walker Sr. High	847	\$3,109	\$2,633,446	\$0	(\$239,078)	\$2,394,368	\$199,531
Dwight D. Eisenhower Elem	615	\$3,109	\$1,912,124	\$0	(\$18,974)	\$1,893,150	\$157,763
William J. Fisher Elem	444	\$3,109	\$1,380,460	\$0	(\$34,154)	\$1,346,306	\$112,192
ACSA Technology High School @ Rosenwald	400	\$3,109	\$1,243,658	\$0	\$0	\$1,243,658	\$103,638
Langston Hughes Academy (Marshall)	100	\$3,109	\$310,915	\$0	\$0	\$310,915	\$25,910
Mc# 42	460	\$3,109	\$1,430,207	\$0	\$0	\$1,430,207	\$119,184
Pelican Educational (Abrahamson)	360	\$3,109	\$1,119,292	\$0	\$0	\$1,119,292	\$93,274
Andrew H. Wilson (Mc #7) (Broadmoor)	450	\$3,109	\$1,399,115	\$0	\$0	\$1,399,115	\$116,593
N.O.College Prep Charter School (S. Williams)	125	\$3,109	\$388,643	\$0	\$0	\$388,643	\$32,387
Esperanza Charter School (Crossman)	261	\$3,109	\$811,487	\$0	\$0	\$811,487	\$67,624
KIPP Central City Academy (Guste)	90	\$3,109	\$279,823	\$0	\$0	\$279,823	\$23,319
Middle School Advocates (Ashe)	100	\$3,109	\$310,915	\$0	\$0	\$310,915	\$25,910
RSD Operated & Charters			\$72,806,854				
Total	33,500		\$104,156,366	(\$56,672)	(\$4,007,725)	\$68,742,457	\$5,728,538

Note: Final per pupil amount paid to schools in the Recovery School District will include an adjustment for administrative costs.

**TABLE 6: FY2007-2008 Budget Letter
Local Deduction Calculation**

LEA	School System	Local Deduction (Property, Sales & Other Revenue)		
		2005 Ad Valorem Tax Revenues (per 05/06 AFR)	2005 Net Assessed Property (with 10% Cap)	Projected Yield of Property Tax Millage Rate of
		1	2	3
				21.33
1	Acadia	\$5,986,700	\$186,222,530	\$3,972,405
2	Allen	\$3,075,525	\$68,003,280	\$1,450,612
3	Ascension	\$27,436,497	\$536,231,916	\$11,438,630
4	Assumption	\$3,650,969	\$87,738,937	\$1,871,603
5	Avoyelles	\$1,260,738	\$79,200,750	\$1,689,471
6	Beauregard	\$7,091,882	\$145,614,533	\$3,106,176
7	Bienville	\$9,477,287	\$151,505,013	\$3,231,829
8	Bossier	\$25,169,216	\$504,245,110	\$10,756,303
9	Caddo	\$85,186,418	\$1,079,948,170	\$23,036,911
10	Calcasieu	\$37,026,064	\$970,245,130	\$20,696,781
11	Caldwell	\$1,132,351	\$30,072,560	\$641,493
12	Cameron	\$9,103,221	\$157,660,204	\$3,363,128
13	Catahoula	\$868,059	\$30,020,230	\$640,376
14	Claiborne	\$3,448,320	\$76,281,438	\$1,627,197
15	Concordia	\$3,847,664	\$100,084,031	\$2,134,942
16	DeSoto	\$11,796,148	\$182,366,998	\$3,890,161
17	East Baton Rouge	\$93,482,289	\$2,182,196,510	\$46,549,518
18	East Carroll	\$378,296	\$29,468,818	\$628,614
19	East Feliciana	\$1,159,200	\$64,235,631	\$1,370,242
20	Evangeline	\$3,928,159	\$113,167,950	\$2,414,042
21	Franklin	\$631,690	\$48,899,888	\$1,043,108
22	Grant	\$1,309,774	\$30,774,316	\$656,462
23	Iberia	\$10,722,509	\$298,045,000	\$6,357,746
24	Iberville	\$11,916,251	\$314,129,578	\$6,700,854
25	Jackson	\$2,966,040	\$82,404,201	\$1,757,805
26	Jefferson	\$49,476,120	\$2,287,333,352	\$48,792,245
27	Jefferson Davis	\$5,514,030	\$120,432,615	\$2,569,008
28	Lafayette	\$33,376,537	\$992,943,265	\$21,180,966
29	Lafourche	\$18,710,358	\$434,633,240	\$9,271,378
30	LaSalle	\$2,017,078	\$39,474,432	\$842,049
31	Lincoln	\$10,099,769	\$205,813,520	\$4,390,310
32	Livingston	\$8,694,657	\$221,393,400	\$4,722,653
33	Madison	\$899,150	\$43,601,163	\$930,078
34	Morehouse	\$5,178,835	\$133,323,966	\$2,844,000
35	Natchitoches	\$6,316,179	\$147,780,980	\$3,152,390
36	Orleans	\$65,313,713	\$1,668,890,734	\$35,599,938
37	Ouachita	\$16,466,997	\$373,701,654	\$7,971,616
38	Plaquemines	\$12,991,862	\$573,371,140	\$12,230,865
39	Pointe Coupee	\$4,445,493	\$252,298,390	\$5,381,902
40	Rapides	\$23,870,257	\$485,346,704	\$10,353,172
41	Red River	\$2,300,453	\$27,837,410	\$593,814
42	Richland	\$2,549,612	\$62,540,280	\$1,334,078
43	Sabine	\$3,792,032	\$80,917,160	\$1,726,084
44	St. Bernard	\$9,998,107	\$215,275,167	\$4,592,142
45	St. Charles	\$44,477,369	\$782,367,428	\$16,689,068
46	St. Helena	\$616,032	\$35,529,580	\$757,899
47	St. James	\$11,740,345	\$255,572,382	\$5,451,741
48	St. John the Baptist	\$9,410,992	\$210,595,330	\$4,492,314
49	St. Landry	\$9,913,107	\$360,667,747	\$7,693,583
50	St. Martin	\$4,959,736	\$142,720,443	\$3,044,441
51	St. Mary	\$11,095,132	\$299,251,924	\$6,383,492
52	St. Tammany	\$64,306,886	\$879,924,282	\$18,770,102
53	Tangipahoa	\$4,612,551	\$323,334,141	\$6,897,201
54	Tensas	\$1,246,501	\$38,108,743	\$812,917
55	Terrebonne	\$4,482,494	\$487,920,910	\$10,408,083
56	Union	\$2,112,843	\$95,498,670	\$2,037,130
57	Vermilion	\$8,459,619	\$215,574,120	\$4,598,519
58	Vernon	\$4,708,524	\$99,043,318	\$2,112,742
59	Washington	\$3,251,192	\$59,424,490	\$1,267,613
60	Webster	\$8,127,400	\$136,978,039	\$2,921,947
61	West Baton Rouge	\$5,988,694	\$216,021,470	\$4,608,061
62	West Carroll	\$1,170,779	\$42,129,922	\$898,694
63	West Feliciana	\$7,529,710	\$277,379,748	\$5,916,925
64	Winn	\$2,425,727	\$51,045,121	\$1,088,869
65	City of Monroe	\$14,501,941	\$338,482,439	\$7,220,337
66	City of Bogalusa	\$3,593,269	\$60,265,720	\$1,285,558
67	Zachary Community	\$8,946,243	\$111,458,061	\$2,377,567
68	City of Baker	\$1,161,145	\$28,447,914	\$606,837
69	Central Community	\$3,063,500	\$70,506,340	\$1,504,006
	STATE TOTAL	\$885,964,237	\$21,533,919,576	\$459,350,743

TABLE 6: FY2007-2008 Budget Letter
Local Deduction Calculation

LEA	School System	Local Deduction (Property, Sales & Other Revenue)(continued)				
		FY2005-06 Sales Tax Revenue (per 05/06 AFR)	FY2005-06 Computed Sales Tax Base with 15% Cap on Growth	Projected Yield of Sales Tax Rate of	Other Revenue	Total Local Deduction (sales,prop,other)
				1.02%		
		4	5	6	7	8
1	Acadia	\$9,540,843	\$571,955,667	\$5,828,251	\$378,951	\$10,179,607
2	Allen	\$9,088,652	\$218,555,162	\$2,227,086	\$96,638	\$3,774,336
3	Ascension	\$36,622,538	\$1,710,922,678	\$17,434,371	\$172,431	\$29,045,432
4	Assumption	\$5,125,599	\$177,972,188	\$1,813,544	\$126,169	\$3,811,316
5	Avoyelles	\$5,458,671	\$363,911,400	\$3,708,272	\$172,909	\$5,570,652
6	Beauregard	\$8,252,381	\$412,619,050	\$4,204,605	\$292,688	\$7,603,469
7	Bienville	\$4,770,461	\$187,829,443	\$1,913,990	\$48,191	\$5,194,010
8	Bossier	\$35,762,801	\$2,043,588,629	\$20,824,250	\$654,269	\$32,234,822
9	Caddo	\$66,580,568	\$4,329,270,987	\$44,115,445	\$3,190,674	\$70,343,030
10	Calcasieu	\$87,787,753	\$4,161,966,553	\$42,410,606	\$1,095,175	\$64,202,562
11	Caldwell	\$2,384,991	\$100,427,373	\$1,023,359	\$138,668	\$1,803,520
12	Cameron	\$0	\$27,875,450	\$284,052	\$1,625,262	\$5,272,442
13	Catahoula	\$1,639,443	\$81,972,150	\$835,299	\$90,613	\$1,566,288
14	Claiborne	\$3,295,448	\$151,895,163	\$1,547,818	\$188,461	\$3,363,476
15	Concordia	\$3,905,727	\$192,388,273	\$1,960,444	\$287,611	\$4,382,997
16	DeSoto	\$9,811,734	\$381,671,292	\$3,889,246	\$515,298	\$8,294,705
17	East Baton Rouge	\$151,108,896	\$7,172,175,499	\$73,084,755	\$3,721,979	\$123,356,252
18	East Carroll	\$1,404,384	\$46,812,800	\$477,024	\$151,037	\$1,256,675
19	East Feliciana	\$2,529,509	\$121,471,568	\$1,237,800	\$82,691	\$2,690,733
20	Evangeline	\$6,200,445	\$297,477,745	\$3,031,310	\$231,931	\$5,677,283
21	Franklin	\$3,066,289	\$204,419,267	\$2,083,041	\$68,114	\$3,194,263
22	Grant	\$1,779,615	\$88,980,750	\$906,717	\$543,665	\$2,106,844
23	Iberia	\$24,103,288	\$1,142,915,828	\$11,646,358	\$532,291	\$18,536,395
24	Iberville	\$12,293,613	\$614,680,650	\$6,263,620	\$150,322	\$13,114,796
25	Jackson	\$9,716,717	\$323,890,567	\$3,300,458	\$288,768	\$5,347,031
26	Jefferson	\$188,825,376	\$8,972,748,443	\$91,432,666	\$2,248,694	\$142,473,605
27	Jefferson Davis	\$10,200,363	\$385,426,778	\$3,927,514	\$304,861	\$6,801,383
28	Lafayette	\$90,783,782	\$4,337,024,728	\$44,194,455	\$2,093,597	\$67,469,018
29	Lafourche	\$24,702,120	\$1,160,385,133	\$11,824,371	\$1,797,682	\$22,893,431
30	LaSalle	\$3,392,141	\$159,235,785	\$1,622,619	\$88,333	\$2,553,001
31	Lincoln	\$13,435,646	\$590,670,820	\$6,018,959	\$285,507	\$10,694,776
32	Livingston	\$28,354,079	\$1,051,303,550	\$10,712,825	\$752,464	\$16,187,942
33	Madison	\$2,506,641	\$100,102,038	\$1,020,044	\$10,592	\$1,960,714
34	Morehouse	\$6,181,025	\$309,051,250	\$3,149,245	\$342,324	\$6,335,569
35	Natchitoches	\$10,242,332	\$512,116,600	\$5,218,489	\$650,868	\$9,021,747
36	Orleans	\$64,116,541	\$4,274,436,067	\$43,556,675	\$3,217,413	\$82,374,026
37	Ouachita	\$34,076,810	\$1,106,034,503	\$11,270,536	\$815,611	\$20,057,763
38	Plaquemines	\$15,916,695	\$687,228,500	\$7,002,886	\$93,783	\$19,327,534
39	Pointe Coupee	\$6,460,577	\$309,922,585	\$3,158,124	\$358,298	\$8,898,324
40	Rapides	\$33,882,429	\$2,258,828,600	\$23,017,554	\$1,215,223	\$34,585,949
41	Red River	\$1,399,481	\$69,974,050	\$713,038	\$49,284	\$1,356,136
42	Richland	\$3,680,842	\$184,042,100	\$1,875,396	\$216,851	\$3,426,325
43	Sabine	\$3,873,910	\$258,260,667	\$2,631,687	\$152,394	\$4,510,165
44	St. Bernard	\$10,513,823	\$525,691,150	\$5,356,814	\$348,304	\$10,297,260
45	St. Charles	\$42,482,176	\$1,202,179,487	\$12,250,257	\$286,057	\$29,225,382
46	St. Helena	\$1,209,990	\$56,406,063	\$574,780	\$30,277	\$1,362,956
47	St. James	\$12,269,371	\$469,491,272	\$4,784,135	\$82,465	\$10,318,341
48	St. John the Baptist	\$19,253,212	\$740,985,122	\$7,550,668	\$210,220	\$12,253,202
49	St. Landry	\$20,059,407	\$1,002,970,350	\$10,220,308	\$672,110	\$18,586,001
50	St. Martin	\$9,807,220	\$490,361,000	\$4,996,798	\$576,435	\$8,617,674
51	St. Mary	\$15,087,132	\$806,958,417	\$8,222,939	\$597,440	\$15,203,871
52	St. Tammany	\$89,743,765	\$3,777,535,295	\$38,493,236	\$1,866,599	\$59,129,937
53	Tangipahoa	\$32,230,771	\$1,401,587,513	\$14,282,233	\$151,434	\$21,330,868
54	Tensas	\$702,760	\$46,850,667	\$477,410	\$49,390	\$1,339,717
55	Terrebonne	\$46,454,173	\$2,028,906,464	\$20,674,638	\$2,047,701	\$33,130,422
56	Union	\$3,704,942	\$185,247,100	\$1,887,675	\$159,127	\$4,083,932
57	Vermilion	\$8,572,372	\$676,198,505	\$6,890,490	\$2,469,211	\$13,958,220
58	Vernon	\$9,730,746	\$486,537,300	\$4,957,835	\$616,245	\$7,686,822
59	Washington	\$4,404,861	\$201,027,360	\$2,048,477	\$146,830	\$3,462,920
60	Webster	\$12,328,535	\$578,804,460	\$5,898,041	\$394,309	\$9,214,297
61	West Baton Rouge	\$8,705,028	\$413,143,020	\$4,209,944	\$166,118	\$8,984,123
62	West Carroll	\$1,948,754	\$97,437,700	\$992,894	\$129,854	\$2,021,442
63	West Feliciana	\$3,277,715	\$163,885,750	\$1,670,002	\$93,417	\$7,680,344
64	Winn	\$3,609,045	\$180,452,250	\$1,838,816	\$443,876	\$3,371,561
65	City of Monroe	\$24,140,574	\$1,207,028,700	\$12,299,671	\$319,020	\$19,839,028
66	City of Bogalusa	\$2,449,306	\$244,265,635	\$2,489,077	\$263,025	\$4,037,660
67	Zachary Community	\$7,557,203	\$337,686,920	\$3,441,043	\$53,861	\$5,872,471
68	City of Baker	\$3,404,892	\$154,329,598	\$1,572,625	\$35,357	\$2,214,819
69	Central Community	\$4,995,335	\$237,096,711	\$2,416,025	\$0	\$3,920,031
	STATE TOTAL	\$1,442,904,264	\$69,567,502,130	\$708,895,635	\$41,747,267	\$1,209,993,645

Table 7: FY2007-2008 Budget Letter
FY 2005-2006 Local Property and Sales Tax Revenues

LEA	School System	2005 ASSESSED PROPERTY VALUE					
		2005 TOTAL ASSESSED PROPERTY VALUE	2005 ASSESSED HOMESTEAD EXEMPTION	2005 NET ASSESSED TAXABLE PROPERTY	(Prior Year) 2004 Net Assessed Taxable Property	% Change	2005 NET ASSESSED TAXABLE PROPERTY with Cap of
		1	2	3	3a	3b	3c
1	Acadia	\$254,822,530	\$68,600,000	\$186,222,530	\$180,701,030	3.06%	\$186,222,530
2	Allen	\$90,942,690	\$22,939,410	\$68,003,280	\$69,135,220	-1.64%	\$68,003,280
3	Ascension	\$685,887,150	\$146,002,712	\$539,884,438	\$487,483,560	10.75%	\$536,231,916
4	Assumption	\$118,290,960	\$30,552,023	\$87,738,937	\$83,761,260	4.75%	\$87,738,937
5	Avoyelles	\$129,155,160	\$49,954,410	\$79,200,750	\$74,348,170	6.53%	\$79,200,750
6	Beauregard	\$187,876,783	\$42,262,250	\$145,614,533	\$140,345,671	3.75%	\$145,614,533
7	Bienville	\$172,085,790	\$13,456,920	\$158,628,870	\$137,731,830	15.17%	\$151,505,013
8	Bossier	\$656,606,500	\$152,361,390	\$504,245,110	\$465,229,050	8.39%	\$504,245,110
9	Caddo	\$1,401,867,050	\$321,918,880	\$1,079,948,170	\$1,036,269,930	4.21%	\$1,079,948,170
10	Calcasieu	\$1,215,590,100	\$245,344,970	\$970,245,130	\$942,896,320	2.90%	\$970,245,130
11	Caldwell	\$41,832,050	\$11,759,490	\$30,072,560	\$28,948,300	3.88%	\$30,072,560
12	Cameron	\$164,423,209	\$6,763,005	\$157,660,204	\$150,017,464	5.09%	\$157,660,204
13	Catahoula	\$43,379,280	\$13,359,050	\$30,020,230	\$29,883,120	0.46%	\$30,020,230
14	Claiborne	\$94,162,004	\$17,880,566	\$76,281,438	\$73,954,635	3.15%	\$76,281,438
15	Concordia	\$125,601,590	\$25,517,559	\$100,084,031	\$98,913,160	1.18%	\$100,084,031
16	DeSoto	\$216,829,703	\$34,462,705	\$182,366,998	\$171,602,013	6.27%	\$182,366,998
17	East Baton Rouge	\$2,817,363,450	\$564,660,600	\$2,182,196,510	\$2,154,897,810	1.27%	\$2,182,196,510
18	East Carroll	\$34,697,504	\$5,228,686	\$29,468,818	\$28,712,423	2.63%	\$29,468,818
19	East Feliciana	\$94,065,500	\$29,829,869	\$64,235,631	\$63,009,360	1.95%	\$64,235,631
20	Evangeline	\$156,869,550	\$43,701,600	\$113,167,950	\$108,366,260	4.43%	\$113,167,950
21	Franklin	\$74,313,548	\$25,413,660	\$48,899,888	\$47,065,262	3.90%	\$48,899,888
22	Grant	\$54,587,231	\$23,812,915	\$30,774,316	\$30,108,222	2.21%	\$30,774,316
23	Iberia	\$392,174,206	\$94,129,206	\$298,045,000	\$278,444,489	7.04%	\$298,045,000
24	Iberville	\$354,577,608	\$40,448,030	\$314,129,578	\$304,917,809	3.02%	\$314,129,578
25	Jackson	\$120,531,730	\$17,691,010	\$102,840,720	\$74,912,910	37.28%	\$82,404,201
26	Jefferson	\$3,030,454,532	\$743,121,180	\$2,287,333,352	\$2,426,388,920	-5.73%	\$2,287,333,352
27	Jefferson Davis	\$160,452,505	\$40,019,890	\$120,432,615	\$114,645,900	5.05%	\$120,432,615
28	Lafayette	\$1,288,587,140	\$295,643,875	\$992,943,265	\$925,133,827	7.33%	\$992,943,265
29	Lafourche	\$578,811,760	\$144,178,520	\$434,633,240	\$435,712,800	-0.25%	\$434,633,240
30	LaSalle	\$58,003,198	\$18,528,766	\$39,474,432	\$41,214,516	-4.22%	\$39,474,432
31	Lincoln	\$256,267,380	\$50,453,860	\$205,813,520	\$199,592,040	3.12%	\$205,813,520
32	Livingston	\$396,913,670	\$175,520,270	\$221,393,400	\$203,301,320	8.90%	\$221,393,400
33	Madison	\$53,752,259	\$10,151,096	\$43,601,163	\$44,804,804	-2.69%	\$43,601,163
34	Morehouse	\$167,020,510	\$33,696,544	\$133,323,966	\$132,148,680	0.89%	\$133,323,966
35	Natchitoches	\$191,776,280	\$43,995,300	\$147,780,980	\$139,434,480	5.99%	\$147,780,980
36	Orleans	\$1,997,667,374	\$328,776,640	\$1,668,890,734	\$2,138,620,103	-21.96%	\$1,668,890,734
37	Ouachita	\$513,295,820	\$139,594,166	\$373,701,654	\$357,452,300	4.55%	\$373,701,654
38	Plaquemines	\$597,576,235	\$24,205,095	\$573,371,140	\$589,581,390	-2.75%	\$573,371,140
39	Pointe Coupee	\$287,813,720	\$35,515,330	\$252,298,390	\$243,298,693	3.70%	\$252,298,390
40	Rapides	\$643,739,953	\$158,393,249	\$485,346,704	\$451,959,163	7.39%	\$485,346,704
41	Red River	\$37,206,860	\$9,369,450	\$27,837,410	\$26,683,600	4.32%	\$27,837,410
42	Richland	\$86,938,580	\$24,398,300	\$62,540,280	\$60,913,800	2.67%	\$62,540,280
43	Sabine	\$109,886,980	\$28,969,820	\$80,917,160	\$77,194,220	4.82%	\$80,917,160
44	St. Bernard	\$276,202,475	\$60,927,308	\$215,275,167	\$291,661,961	-26.19%	\$215,275,167
45	St. Charles	\$872,638,093	\$90,270,665	\$782,367,428	\$760,505,023	2.87%	\$782,367,428
46	St. Helena	\$49,037,760	\$13,508,180	\$35,529,580	\$33,551,640	5.90%	\$35,529,580
47	St. James	\$288,010,379	\$32,437,997	\$255,572,382	\$236,274,511	8.17%	\$255,572,382
48	St. John the Baptist	\$285,683,922	\$75,088,592	\$210,595,330	\$193,997,223	8.56%	\$210,595,330
49	St. Landry	\$469,925,650	\$102,350,010	\$367,575,640	\$327,879,770	12.11%	\$360,667,747
50	St. Martin	\$211,785,659	\$69,065,216	\$142,720,443	\$133,991,827	6.51%	\$142,720,443
51	St. Mary	\$363,988,306	\$64,736,382	\$299,251,924	\$309,176,739	-3.21%	\$299,251,924
52	St. Tammany	\$1,283,198,687	\$403,274,405	\$879,924,282	\$869,229,251	1.23%	\$879,924,282
53	Tangipahoa	\$474,909,107	\$151,574,966	\$323,334,141	\$304,446,310	6.20%	\$323,334,141
54	Tensas	\$44,219,360	\$6,110,617	\$38,108,743	\$38,360,876	-0.66%	\$38,108,743
55	Terrebonne	\$645,585,240	\$157,664,330	\$487,920,910	\$461,860,250	5.64%	\$487,920,910
56	Union	\$126,550,560	\$31,051,890	\$95,498,670	\$99,270,360	-3.80%	\$95,498,670
57	Vermilion	\$292,970,720	\$77,396,600	\$215,574,120	\$209,495,700	2.90%	\$215,574,120
58	Vernon	\$145,345,210	\$38,386,650	\$106,958,560	\$90,039,380	18.79%	\$99,043,318
59	Washington	\$93,750,990	\$34,326,500	\$59,424,490	\$54,987,830	8.07%	\$59,424,490
60	Webster	\$190,090,250	\$47,346,280	\$142,743,970	\$124,525,490	14.63%	\$136,978,039
61	West Baton Rouge	\$249,048,670	\$33,027,200	\$216,021,470	\$206,679,170	4.52%	\$216,021,470
62	West Carroll	\$57,055,600	\$14,925,678	\$42,129,922	\$39,731,010	6.04%	\$42,129,922
63	West Feliciana	\$292,201,977	\$14,822,229	\$277,379,748	\$280,109,737	-0.97%	\$277,379,748
64	Winn	\$66,272,489	\$15,227,368	\$51,045,121	\$51,215,815	-0.33%	\$51,045,121
65	City of Monroe	\$384,105,548	\$45,623,109	\$338,482,439	\$324,300,469	4.37%	\$338,482,439
66	City of Bogalusa	\$79,790,550	\$19,524,830	\$60,265,720	\$55,520,120	8.55%	\$60,265,720
67	Zachary Community	\$146,672,100	\$28,714,450	\$117,957,650	\$101,325,510	16.41%	\$111,458,061
68	City of Baker	\$47,996,230	\$18,849,350	\$29,146,880	\$25,861,740	12.70%	\$28,447,914
69	Central Community	N/A	N/A	\$70,506,340			\$70,506,340
STATE TOTAL		\$27,591,733,164	\$5,998,813,069	\$21,592,920,095	\$21,493,733,546	0.46%	\$21,533,919,576

Table 7: FY2007-2008 Budget Letter
FY 2005-2006 Local Property and Sales Tax Revenues

LEA	School System	AD VALOREM CONSTITUTIONAL TAX		AD VALOREM RENEWABLE TAXES						TOTAL AD VALOREM TAXES (NON DEBT)
		PARISH MILL RATE	PARISH REVENUE AMOUNT	PARISH MILL RATE	PARISH REVENUE AMOUNT	DIST. MILL LOW	DIST. MILL HIGH	# OF DIST.	DIST. REVENUE AMOUNT	
		4	5	6	7	8	9	10	11	12
1	Acadia	5.14	\$991,317	20.03	\$3,739,342	0	13.45	1	\$173,625	\$4,904,284
2	Allen	4.26	\$281,419	5.13	\$333,695	12.37	77.18	6	\$1,234,858	\$1,849,972
3	Ascension	3.61	\$1,867,240	34.9	\$18,046,469	0	0	0	\$0	\$19,913,709
4	Assumption	5.51	\$477,941	33.98	\$2,947,443	0	0	1	\$0	\$3,425,384
5	Avoyelles	3.62	\$325,972	9.6	\$864,641	0	0	0	\$0	\$1,190,613
6	Beauregard	4.37	\$635,828	27.18	\$3,954,653	0	0	0	\$0	\$4,590,481
7	Bienville	5.71	\$910,314	46.07	\$7,187,701	12.9	42.06	7	\$0	\$8,098,015
8	Bossier	3.63	\$1,621,968	39.35	\$17,525,618	0	0	0	\$0	\$19,147,586
9	Caddo	8.48	\$8,847,239	64.57	\$67,362,673	0	0	0	\$0	\$76,209,912
10	Calcasieu	5.57	\$5,342,402	13.15	\$12,613,800	9.87	9.87	1	\$79,724	\$18,035,926
11	Caldwell	5.37	\$160,417	32.52	\$971,934	0	0	0	\$0	\$1,132,351
12	Cameron	4.45	\$690,666	44.2	\$6,860,102	0	0	0	\$0	\$7,550,768
13	Catahoula	4.12	\$123,705	12.67	\$219,165	3.31	5.18	4	\$281,820	\$624,690
14	Claiborne	6.07	\$456,092	11.8	\$443,319	4.04	12.59	5	\$962,566	\$1,861,977
15	Concordia	2.97	\$287,660	36.69	\$3,560,004	0	0	1	\$0	\$3,847,664
16	DeSoto	4.56	\$813,511	44	\$7,849,551	0	0	0	\$0	\$8,663,062
17	East Baton Rouge	5.25	\$11,671,039	38.2	\$84,874,750	0	0	0	\$0	\$93,482,289
18	East Carroll	6.73	\$185,699	6.98	\$192,597	0	0	0	\$0	\$378,296
19	East Feliciana	3.34	\$204,982	15.51	\$954,218	0	0	0	\$0	\$1,159,200
20	Evangeline	4.62	\$520,271	10.35	\$1,165,538	2.08	12.32	3	\$1,560,234	\$3,246,043
21	Franklin	4.31	\$180,417	9.49	\$451,273	9.49	9.49	0	\$0	\$631,690
22	Grant	5.93	\$167,585	24.12	\$552,412	2	16.12	8	\$486,858	\$1,206,855
23	Iberia	5.28	\$1,551,940	7.36	\$2,163,312	0	0	0	\$0	\$3,715,252
24	Iberville	3.93	\$1,181,381	24.34	\$7,428,205	0	0	0	\$0	\$8,609,586
25	Jackson	4.61	\$469,993	19.83	\$1,906,121	0	0	0	\$0	\$2,376,114
26	Jefferson	2.91	\$6,292,843	20	\$43,183,277	0	0	0	\$0	\$49,476,120
27	Jefferson Davis	6.48	\$753,187	10.77	\$1,251,823	4.02	22.55	7	\$1,434,824	\$3,439,834
28	Lafayette	4.59	\$4,471,451	28.97	\$28,213,019	0	0	0	\$0	\$32,684,470
29	Lafourche	3.63	\$1,568,559	22.47	\$9,709,509	0	0	0	\$0	\$11,278,068
30	LaSalle	5.38	\$204,528	46	\$1,741,584	0	0	0	\$0	\$1,946,112
31	Lincoln	4.79	\$909,597	31.1	\$5,906,277	4.94	11.61	3	\$531,144	\$7,347,018
32	Livingston	3.29	\$710,030	19.18	\$4,139,377	0	0	0	\$0	\$4,849,407
33	Madison	4.76	\$211,342	5.27	\$221,014	0	0	0	\$0	\$432,356
34	Morehouse	5.22	\$676,423	22.46	\$2,910,453	5	9.95	2	\$295,900	\$3,882,776
35	Natchitoches	4.65	\$661,243	7	\$995,420	7	20	5	\$1,055,581	\$2,712,244
36	Orleans	27.65	\$27,286,814	17.45	\$23,024,339	0	0	0	\$0	\$50,311,153
37	Ouachita	5.17	\$1,896,820	24.09	\$8,838,334	0	0	0	\$0	\$10,735,154
38	Plaquemines	6.03	\$3,209,871	18.38	\$9,781,991	0	0	0	\$0	\$12,991,862
39	Pointe Coupee	4.54	\$1,138,883	11.56	\$3,000,234	0	0	0	\$0	\$4,139,117
40	Rapides	4.78	\$2,293,633	20.99	\$10,072,533	3.04	24.15	13	\$4,794,176	\$17,160,342
41	Red River	4.63	\$128,887	37.13	\$1,020,162	0	0	0	\$0	\$1,149,049
42	Richland	7.19	\$527,609	7.69	\$461,956	0	0	4	\$0	\$989,565
43	Sabine	4.80	\$382,080	8.1	\$644,761	6.63	11.24	7	\$646,250	\$1,673,091
44	St. Bernard	3.75	\$758,552	31.25	\$6,321,167	0	0	0	\$0	\$7,079,719
45	St. Charles	4.10	\$3,191,088	47.87	\$36,335,683	0	0	0	\$0	\$39,526,771
46	St. Helena	3.38	\$116,584	14.48	\$499,448	0	0	6	\$0	\$616,032
47	St. James	4.02	\$1,047,459	31.04	\$8,209,296	0	0	0	\$0	\$9,256,755
48	St. John the Baptist	3.87	\$776,392	18.6	\$3,742,350	0	0	0	\$0	\$4,518,742
49	St. Landry	4.45	\$1,542,420	16.15	\$5,597,783	0	0	0	\$0	\$7,140,203
50	St. Martin	2.93	\$397,922	11.2	\$1,521,063	0	0	0	\$0	\$1,918,985
51	St. Mary	8.60	\$2,489,751	11.45	\$3,313,843	10.34	12.6	3	\$3,313,523	\$9,117,117
52	St. Tammany	4.47	\$3,651,523	51.47	\$42,072,927	46.99	51.47	0	\$0	\$45,724,450
53	Tangipahoa	4.06	\$1,280,382	0	\$0	0	0	3	\$485,009	\$1,765,391
54	Tensas	4.45	\$164,013	29.37	\$1,082,488	0	0	0	\$0	\$1,246,501
55	Terrebonne	3.76	\$1,864,134	5.28	\$2,617,653	0	0	0	\$0	\$4,481,787
56	Union	3.27	\$301,944	17.98	\$1,658,006	1.56	1.64	9	\$152,893	\$2,112,843
57	Vermilion	4.51	\$950,973	35	\$7,405,387	0	0	0	\$0	\$8,356,360
58	Vernon	3.70	\$350,542	7.17	\$679,294	12.59	14.53	9	\$1,270,050	\$2,299,886
59	Washington	3.91	\$210,353	15.07	\$810,745	5.12	5.12	1	\$15,246	\$1,036,344
60	Webster	4.99	\$694,263	12.13	\$2,232,388	7.2	7.2	1	\$230,214	\$3,156,865
61	West Baton Rouge	4.39	\$942,644	15	\$3,220,879	0	0	0	\$0	\$4,163,523
62	West Carroll	6.78	\$289,575	18.33	\$782,882	5	5	1	\$98,322	\$1,170,779
63	West Feliciana	4.46	\$1,201,700	18.5	\$4,984,631	0	0	0	\$0	\$6,186,331
64	Winn	4.40	\$222,911	15.37	\$780,012	2.78	2.78	1	\$91,239	\$1,094,162
65	City of Monroe	6.44	\$2,235,702	20.55	\$7,076,131	0	0	0	\$0	\$9,311,833
66	City of Bogalusa	6.44	\$379,153	56.37	\$3,214,116	0	0	0	\$0	\$3,593,269
67	Zachary Community	5.00	\$564,788	38.2	\$4,314,981	0	0	1	\$0	\$4,879,769
68	City of Baker	5.00	\$133,243	38.2	\$1,027,902	0	0	0	\$0	\$1,161,145
69	Central Community				\$0	0	0	0	\$0	\$3,063,500
STATE TOTAL		5.10	\$119,048,809	23.03	\$558,785,654	0	77.18	106	\$19,194,056	\$697,028,519

Table 7: FY2007-2008 Budget Letter
FY 2005-2006 Local Property and Sales Tax Revenues

LEA	School System	DEBT SERVICE TAXES						TOTAL AD VALOREM TAXES (DEBT)
		PARISH MILL RATE	PARISH REVENUE AMOUNT	DIST MILL LOW	DIST MILL HIGH	# OF DIST.	DIST REVENUE AMOUNT	
		13	14	15	16	17	18	19
1	Acadia	0	\$0	0	25.8	5	\$1,082,416	\$1,082,416
2	Allen	0	\$0	7.8	37	6	\$1,225,553	\$1,225,553
3	Ascension	15.08	\$7,522,788	0	0	0	\$0	\$7,522,788
4	Assumption	2.6	\$225,585	0	0	1	\$0	\$225,585
5	Avoyelles	0	\$0	3	16	3	\$70,125	\$70,125
6	Beauregard	17.8	\$2,501,401	0	0	0	\$0	\$2,501,401
7	Bienville	0	\$0	12.9	42.06	7	\$1,379,272	\$1,379,272
8	Bossier	0	\$0	13.55	13.55	1	\$6,021,630	\$6,021,630
9	Caddo	8.6	\$8,976,506	0	0	0	\$0	\$8,976,506
10	Calcasieu	0	\$0	6.4	50	11	\$18,990,138	\$18,990,138
11	Caldwell	0	\$0	0	0	0	\$0	\$0
12	Cameron	0	\$0	3.5	30	4	\$1,552,453	\$1,552,453
13	Catahoula	0	\$0	6	22.5	3	\$243,369	\$243,369
14	Claiborne	0	\$0	31.5	35.42	2	\$1,586,343	\$1,586,343
15	Concordia	0	\$0	0	0	0	\$0	\$0
16	DeSoto	0	\$0	11.5	34	5	\$3,133,086	\$3,133,086
17	East Baton Rouge	0	\$0	0	0	0	\$0	\$0
18	East Carroll	0	\$0	0	0	0	\$0	\$0
19	East Feliciana	0	\$0	0	0	0	\$0	\$0
20	Evangeline	0	\$0	16.25	36.5	2	\$682,116	\$682,116
21	Franklin	0	\$0	0	0	0	\$0	\$0
22	Grant	0	\$0	16	32	3	\$102,919	\$102,919
23	Iberia	23.84	\$7,007,257	0	0	0	\$0	\$7,007,257
24	Iberville	11	\$3,306,665	0	0	0	\$0	\$3,306,665
25	Jackson	0	\$589,926	5	12	3	\$0	\$589,926
26	Jefferson	0	\$0	0	0	0	\$0	\$0
27	Jefferson Davis	0	\$0	7.25	22.5	7	\$2,074,196	\$2,074,196
28	Lafayette	0.69	\$692,067	0	0	0	\$0	\$692,067
29	Lafourche	17.2	\$7,432,290	0	0	0	\$0	\$7,432,290
30	LaSalle	1.43	\$70,966	0	0	0	\$0	\$70,966
31	Lincoln	0	\$0	16.95	22.5	3	\$2,752,751	\$2,752,751
32	Livingston	0	\$0	5.8	68.5	10	\$3,845,250	\$3,845,250
33	Madison	9	\$466,794	0	0	0	\$0	\$466,794
34	Morehouse	10	\$1,296,059	0	0	0	\$0	\$1,296,059
35	Natchitoches	0	\$0	35	39	3	\$3,603,935	\$3,603,935
36	Orleans	13.45	\$15,002,560	0	0	0	\$0	\$15,002,560
37	Ouachita	0	\$5,731,843	8	30	2	\$0	\$5,731,843
38	Plaquemines	0	\$0	0	0	0	\$0	\$0
39	Pointe Coupee	0	\$0	1	4	2	\$306,376	\$306,376
40	Rapides	0	\$0	1.5	55	13	\$6,709,915	\$6,709,915
41	Red River	42	\$1,151,404	0	0	0	\$0	\$1,151,404
42	Richland	0	\$0	15	30	4	\$1,560,047	\$1,560,047
43	Sabine	0	\$0	16	45	7	\$2,118,941	\$2,118,941
44	St. Bernard	14	\$2,918,388	0	0	0	\$0	\$2,918,388
45	St. Charles	6.36	\$4,950,598	0	0	0	\$0	\$4,950,598
46	St. Helena	0	\$0	0	0	6	\$0	\$0
47	St. James	10	\$2,483,590	0	0	0	\$0	\$2,483,590
48	St. John the Baptist	24.12	\$4,892,250	0	0	0	\$0	\$4,892,250
49	St. Landry	8	\$2,772,904	0	0	0	\$0	\$2,772,904
50	St. Martin	22.39	\$3,040,751	0	0	0	\$0	\$3,040,751
51	St. Mary	0	\$0	8.9	23.3	2	\$1,978,015	\$1,978,015
52	St. Tammany	21.9	\$18,582,436	23.9	21.9	0	\$0	\$18,582,436
53	Tangipahoa	0	\$0	7	36.5	8	\$2,847,160	\$2,847,160
54	Tensas	0	\$0	0	0	0	\$0	\$0
55	Terrebonne	0	\$707	0	0	0	\$0	\$707
56	Union	0	\$0	0	0	0	\$0	\$0
57	Vermilion	0.63	\$103,259	0	0	0	\$0	\$103,259
58	Vernon	0	\$0	11.47	68.78	9	\$2,408,638	\$2,408,638
59	Washington	0	\$0	24	46.5	3	\$2,214,848	\$2,214,848
60	Webster	0	\$0	14.7	64.91	7	\$4,970,535	\$4,970,535
61	West Baton Rouge	8.5	\$1,825,171	0	0	0	\$0	\$1,825,171
62	West Carroll	0	\$0	0	0	0	\$0	\$0
63	West Feliciana	6	\$1,343,379	0	0	0	\$0	\$1,343,379
64	Winn	0	\$0	16	66	5	\$1,331,565	\$1,331,565
65	City of Monroe	15	\$5,190,108	0	0	0	\$0	\$5,190,108
66	City of Bogalusa	0	\$0	0	0	0	\$0	\$0
67	Zachary Community	36	\$4,066,474	0	0	1	\$0	\$4,066,474
68	City of Baker	0	\$0	0	0	0	\$0	\$0
69	Central Community							\$0
	STATE TOTAL	5.15	\$114,144,126	0	68.78	148	\$74,791,592	\$188,935,718

Table 7: FY2007-2008 Budget Letter
FY 2005-2006 Local Property and Sales Tax Revenues

LEA	School System	SUMMARY OF AD VALOREM TAXES						TOTAL AD VALOREM REVENUE INCLUDING DEBT (2005-06 AFR)
		PARISHWIDE MILLAGE INCL. DEBT	REVENUE PARISHWIDE INCL. DEBT	REVENUE DISTRICT INCL. DEBT	TOTAL AVG. MILL RATE (DEBT)	TOTAL AVG. MILL RATE (NON DEBT)	TOTAL AVG. MILL RATE INCLUDING DEBT	
		20	21	22	23	24	25	26
1	Acadia	25.17	\$4,730,659	\$1,256,041	5.81	26.34	32.15	\$5,986,700
2	Allen	9.39	\$615,114	\$2,460,411	18.02	27.20	45.23	\$3,075,525
3	Ascension	53.59	\$27,436,497	\$0	13.93	36.89	50.82	\$27,436,497
4	Assumption	42.09	\$3,650,969	\$0	2.57	39.04	41.61	\$3,650,969
5	Avoyelles	13.22	\$1,190,613	\$70,125	0.89	15.03	15.92	\$1,260,738
6	Beauregard	49.35	\$7,091,882	\$0	17.18	31.52	48.70	\$7,091,882
7	Bienville	51.78	\$8,098,015	\$1,379,272	8.69	51.05	59.75	\$9,477,287
8	Bossier	42.98	\$19,147,586	\$6,021,630	11.94	37.97	49.91	\$25,169,216
9	Caddo	81.65	\$85,186,418	\$0	8.31	70.57	78.88	\$85,186,418
10	Calcasieu	18.72	\$17,956,202	\$19,069,862	19.57	18.59	38.16	\$37,026,064
11	Caldwell	37.89	\$1,132,351	\$0	0.00	37.65	37.65	\$1,132,351
12	Cameron	48.65	\$7,550,768	\$1,552,453	9.85	47.89	57.74	\$9,103,221
13	Catahoula	16.79	\$342,870	\$525,189	8.11	20.81	28.92	\$868,059
14	Claiborne	17.87	\$899,411	\$2,548,909	20.80	24.41	45.21	\$3,448,320
15	Concordia	39.66	\$3,847,664	\$0	0.00	38.44	38.44	\$3,847,664
16	DeSoto	48.56	\$8,663,062	\$3,133,086	17.18	47.50	64.68	\$11,796,148
17	East Baton Rouge	43.45	\$96,545,789	\$0	0.00	42.84	42.84	\$93,482,289
18	East Carroll	13.71	\$378,296	\$0	0.00	12.84	12.84	\$378,296
19	East Feliciana	18.85	\$1,159,200	\$0	0.00	18.05	18.05	\$1,159,200
20	Evangeline	14.97	\$1,685,809	\$2,242,350	6.03	28.68	34.71	\$3,928,159
21	Franklin	13.80	\$631,690	\$0	0.00	12.92	12.92	\$631,690
22	Grant	30.05	\$719,997	\$589,777	3.34	39.22	42.56	\$1,309,774
23	Iberia	36.48	\$10,722,509	\$0	23.51	12.47	35.98	\$10,722,509
24	Iberville	39.27	\$11,916,251	\$0	10.53	27.41	37.93	\$11,916,251
25	Jackson	24.44	\$2,966,040	\$0	5.74	23.10	28.84	\$2,966,040
26	Jefferson	22.91	\$49,476,120	\$0	0.00	21.63	21.63	\$49,476,120
27	Jefferson Davis	17.25	\$2,005,010	\$3,509,020	17.22	28.56	45.79	\$5,514,030
28	Lafayette	34.25	\$33,376,537	\$0	0.70	32.92	33.61	\$33,376,537
29	Lafourche	43.30	\$18,710,358	\$0	17.10	25.95	43.05	\$18,710,358
30	LaSalle	52.81	\$2,017,078	\$0	1.80	49.30	51.10	\$2,017,078
31	Lincoln	35.89	\$6,815,874	\$3,283,895	13.37	35.70	49.07	\$10,099,769
32	Livingston	22.47	\$4,849,407	\$3,845,250	17.37	21.90	39.27	\$8,694,657
33	Madison	19.03	\$899,150	\$0	10.71	9.92	20.62	\$899,150
34	Morehouse	37.68	\$4,882,935	\$295,900	9.72	29.12	38.84	\$5,178,835
35	Natchitoches	11.65	\$1,656,663	\$4,659,516	24.39	18.35	42.74	\$6,316,179
36	Orleans	58.55	\$65,313,713	\$0	8.99	30.15	39.14	\$65,313,713
37	Ouachita	29.26	\$16,466,997	\$0	15.34	28.73	44.06	\$16,466,997
38	Plaquemines	24.41	\$12,991,862	\$0	0.00	22.66	22.66	\$12,991,862
39	Pointe Coupee	16.10	\$4,139,117	\$306,376	1.21	16.41	17.62	\$4,445,493
40	Rapides	25.77	\$12,366,166	\$11,504,091	13.82	35.36	49.18	\$23,870,257
41	Red River	83.76	\$2,300,453	\$0	41.36	41.28	82.64	\$2,300,453
42	Richland	14.88	\$989,565	\$1,560,047	24.94	15.82	40.77	\$2,549,612
43	Sabine	12.90	\$1,026,841	\$2,765,191	26.19	20.68	46.86	\$3,792,032
44	St. Bernard	49.00	\$9,998,107	\$0	13.56	32.89	46.44	\$9,998,107
45	St. Charles	58.33	\$44,477,369	\$0	6.33	50.52	56.85	\$44,477,369
46	St. Helena	17.86	\$616,032	\$0	0.00	17.34	17.34	\$616,032
47	St. James	45.06	\$11,740,345	\$0	9.72	36.22	45.94	\$11,740,345
48	St. John the Baptist	46.59	\$9,410,992	\$0	23.23	21.46	44.69	\$9,410,992
49	St. Landry	28.60	\$9,913,107	\$0	7.54	19.43	26.97	\$9,913,107
50	St. Martin	36.52	\$4,959,736	\$0	21.31	13.45	34.75	\$4,959,736
51	St. Mary	20.05	\$5,803,594	\$5,291,538	6.61	30.47	37.08	\$11,095,132
52	St. Tammany	77.84	\$64,306,886	\$0	21.12	51.96	73.08	\$64,306,886
53	Tangipahoa	4.06	\$1,280,382	\$3,332,169	8.81	5.46	14.27	\$4,612,551
54	Tensas	33.82	\$1,246,501	\$0	0.00	32.71	32.71	\$1,246,501
55	Terrebonne	9.04	\$4,482,494	\$0	0.00	9.19	9.19	\$4,482,494
56	Union	21.25	\$1,959,950	\$152,893	0.00	22.12	22.12	\$2,112,843
57	Vermilion	40.14	\$8,459,619	\$0	0.48	38.76	39.24	\$8,459,619
58	Vernon	10.87	\$1,029,836	\$3,678,688	22.52	21.50	44.02	\$4,708,524
59	Washington	18.98	\$1,021,098	\$2,230,094	37.27	17.44	54.71	\$3,251,192
60	Webster	17.12	\$2,926,651	\$5,200,749	34.82	22.12	56.94	\$8,127,400
61	West Baton Rouge	27.89	\$5,988,694	\$0	8.45	19.27	27.72	\$5,988,694
62	West Carroll	25.11	\$1,072,457	\$98,322	0.00	27.79	27.79	\$1,170,779
63	West Feliciana	28.96	\$7,529,710	\$0	4.84	22.30	27.15	\$7,529,710
64	Winn	19.77	\$1,002,923	\$1,422,804	26.09	21.44	47.52	\$2,425,727
65	City of Monroe	41.99	\$14,501,941	\$0	15.33	27.51	42.84	\$14,501,941
66	City of Bogalusa	62.81	\$3,593,269	\$0	0.00	59.62	59.62	\$3,593,269
67	Zachary Community	79.20	\$8,946,243	\$0	34.47	41.37	75.84	\$8,946,243
68	City of Baker	43.20	\$1,161,145	\$0	0.00	39.84	39.84	\$1,161,145
69	Central Community				0.00	43.45	43.45	\$3,063,500
	STATE TOTAL		\$791,978,589	\$93,985,648	8.75	32.28	41.03	\$885,964,237

Table 7: FY2007-2008 Budget Letter
FY 2005-2006 Local Property and Sales Tax Revenues

LEA	School System	SUMMARY OF SALES TAXES			TOTAL SALES TAX REVENUE 2005-06 AFR
		COMBINE D SALES PERCENT	SALES REVENUE (NON-DEBT)	SALES REVENUE (DEBT)	
		27	28	29	30
1	Acadia	1.50%	\$9,540,843	\$0	\$9,540,843
2	Allen	3.00%	\$9,088,652	\$0	\$9,088,652
3	Ascension	2.00%	\$36,622,538	\$0	\$36,622,538
4	Assumption	2.88%	\$4,217,043	\$908,556	\$5,125,599
5	Avoyelles	1.50%	\$5,458,671	\$0	\$5,458,671
6	Beauregard	2.00%	\$8,252,381	\$0	\$8,252,381
7	Bienville	2.00%	\$4,770,461	\$0	\$4,770,461
8	Bossier	1.75%	\$35,762,801	\$0	\$35,762,801
9	Caddo	1.50%	\$66,580,568	\$0	\$66,580,568
10	Calcasieu	2.00%	\$87,787,753	\$0	\$87,787,753
11	Caldwell	2.00%	\$2,384,991	\$0	\$2,384,991
12	Cameron	0.00%	\$0	\$0	\$0
13	Catahoula	2.00%	\$1,639,443	\$0	\$1,639,443
14	Claiborne	2.00%	\$3,295,448	\$0	\$3,295,448
15	Concordia	2.00%	\$3,905,727	\$0	\$3,905,727
16	DeSoto	2.50%	\$9,160,734	\$651,000	\$9,811,734
17	East Baton Rouge	2.00%	\$151,108,896	\$0	\$151,108,896
18	East Carroll	3.00%	\$1,404,384	\$0	\$1,404,384
19	East Feliciana	2.00%	\$2,529,509	\$0	\$2,529,509
20	Evangeline	2.00%	\$6,200,445	\$0	\$6,200,445
21	Franklin	1.50%	\$3,066,289	\$0	\$3,066,289
22	Grant	2.00%	\$1,779,615	\$0	\$1,779,615
23	Iberia	2.00%	\$23,619,416	\$483,872	\$24,103,288
24	Iberville	2.00%	\$12,293,613	\$0	\$12,293,613
25	Jackson	3.00%	\$9,716,717	\$0	\$9,716,717
26	Jefferson	2.00%	\$188,825,376	\$0	\$188,825,376
27	Jefferson Davis	2.50%	\$8,889,425	\$1,310,938	\$10,200,363
28	Lafayette	2.00%	\$81,363,473	\$9,420,309	\$90,783,782
29	Lafourche	2.00%	\$24,702,120	\$0	\$24,702,120
30	LaSalle	2.00%	\$3,392,141	\$0	\$3,392,141
31	Lincoln	2.00%	\$13,435,646	\$0	\$13,435,646
32	Livingston	2.50%	\$27,956,485	\$397,594	\$28,354,079
33	Madison	2.50%	\$1,503,985	\$1,002,656	\$2,506,641
34	Morehouse	2.00%	\$6,181,025	\$0	\$6,181,025
35	Natchitoches	2.00%	\$10,242,332	\$0	\$10,242,332
36	Orleans	1.50%	\$42,765,733	\$21,350,808	\$64,116,541
37	Ouachita	3.00%	\$34,076,810	\$0	\$34,076,810
38	Plaquemines	2.00%	\$14,693,746	\$1,222,949	\$15,916,695
39	Pointe Coupee	2.00%	\$6,460,577	\$0	\$6,460,577
40	Rapides	1.50%	\$33,882,429	\$0	\$33,882,429
41	Red River	2.00%	\$1,399,481	\$0	\$1,399,481
42	Richland	2.00%	\$3,680,842	\$0	\$3,680,842
43	Sabine	1.50%	\$3,190,778	\$683,132	\$3,873,910
44	St. Bernard	2.00%	\$9,982,852	\$530,971	\$10,513,823
45	St. Charles	3.00%	\$41,146,485	\$1,335,691	\$42,482,176
46	St. Helena	2.00%	\$1,209,990	\$0	\$1,209,990
47	St. James	2.50%	\$12,269,371	\$0	\$12,269,371
48	St. John the Baptist	2.25%	\$19,253,212	\$0	\$19,253,212
49	St. Landry	2.00%	\$20,059,407	\$0	\$20,059,407
50	St. Martin	2.00%	\$9,807,220	\$0	\$9,807,220
51	St. Mary	1.75%	\$15,087,132	\$0	\$15,087,132
52	St. Tammany	2.00%	\$89,743,765	\$0	\$89,743,765
53	Tangipahoa	2.00%	\$27,712,071	\$4,518,700	\$32,230,771
54	Tensas	1.50%	\$702,760	\$0	\$702,760
55	Terrebonne	2.08%	\$46,454,173	\$0	\$46,454,173
56	Union	2.00%	\$3,704,942	\$0	\$3,704,942
57	Vermilion	1.00%	\$8,572,372	\$0	\$8,572,372
58	Vernon	2.00%	\$9,730,746	\$0	\$9,730,746
59	Washington	2.00%	\$4,404,861	\$0	\$4,404,861
60	Webster	2.13%	\$12,328,535	\$0	\$12,328,535
61	West Baton Rouge	2.00%	\$8,705,028	\$0	\$8,705,028
62	West Carroll	2.00%	\$1,948,754	\$0	\$1,948,754
63	West Feliciana	2.00%	\$3,277,715	\$0	\$3,277,715
64	Winn	2.00%	\$3,609,045	\$0	\$3,609,045
65	City of Monroe	2.00%	\$24,140,574	\$0	\$24,140,574
66	City of Bogalusa	1.00%	\$2,449,306	\$0	\$2,449,306
67	Zachary Community	2.00%	\$7,557,203	\$0	\$7,557,203
68	City of Baker	2.00%	\$3,404,892	\$0	\$3,404,892
69	Central Community	2.00%	\$4,995,335	\$0	\$4,995,335
	STATE TOTAL	1.96%	\$1,399,087,088	\$43,817,176	\$1,442,904,264

Table 7: FY2007-2008 Budget Letter
FY 2005-2006 Local Property and Sales Tax Revenues

LEA	School System	COMPUTED SALES TAX BASE					
		(Prior Year) 2006-07 COMPUTED SALES TAX BASE (without adjustments)	2007-08 COMPUTED SALES TAX BASE	COMPUTED SALES TAX BASE PERCENT CHANGE	COMPUTED SALES TAX BASE with GROWTH CAP OF	NON-DEBT RATE	DEBT RATE
					15%		
		31	32	33	34	35	36
1	Acadia	\$497,352,754	\$636,056,200	27.89%	\$571,955,667	1.50%	0.00%
2	Allen	\$190,047,967	\$302,955,067	59.41%	\$218,555,162	3.00%	0.00%
3	Ascension	\$1,487,758,850	\$1,831,126,900	23.08%	\$1,710,922,678	2.00%	0.00%
4	Assumption	\$171,176,840	\$177,972,188	3.97%	\$177,972,188	2.37%	0.51%
5	Avoyelles	\$326,584,533	\$363,911,400	11.43%	\$363,911,400	1.50%	0.00%
6	Beauregard	\$368,990,000	\$412,619,050	11.82%	\$412,619,050	2.00%	0.00%
7	Bienville	\$163,329,950	\$238,523,050	46.04%	\$187,829,443	2.00%	0.00%
8	Bossier	\$1,846,012,945	\$2,043,588,629	10.70%	\$2,043,588,629	1.75%	0.00%
9	Caddo	\$3,764,583,467	\$4,438,704,533	17.91%	\$4,329,270,987	1.50%	0.00%
10	Calcasieu	\$3,619,101,350	\$4,389,387,650	21.28%	\$4,161,966,553	2.00%	0.00%
11	Caldwell	\$87,328,150	\$119,249,550	36.55%	\$100,427,373	2.00%	0.00%
12	Cameron	\$31,892,442	\$27,875,450	-12.60%	\$27,875,450	0.00%	0.00%
13	Catahoula	\$75,107,000	\$81,972,150	9.14%	\$81,972,150	2.00%	0.00%
14	Claiborne	\$132,082,750	\$164,772,400	24.75%	\$151,895,163	2.00%	0.00%
15	Concordia	\$167,294,150	\$195,286,350	16.73%	\$192,388,273	2.00%	0.00%
16	DeSoto	\$331,888,080	\$392,469,360	18.25%	\$381,671,292	2.33%	0.17%
17	East Baton Rouge	\$6,442,845,400	\$7,555,444,800	21.15%	\$7,172,175,499	2.00%	0.00%
18	East Carroll	\$45,658,433	\$46,812,800	2.53%	\$46,812,800	3.00%	0.00%
19	East Feliciana	\$105,627,450	\$126,475,450	19.74%	\$121,471,568	2.00%	0.00%
20	Evangeline	\$258,676,300	\$310,022,250	19.85%	\$297,477,745	2.00%	0.00%
21	Franklin	\$188,152,733	\$204,419,267	8.65%	\$204,419,267	1.50%	0.00%
22	Grant	\$85,525,700	\$88,980,750	4.04%	\$88,980,750	2.00%	0.00%
23	Iberia	\$993,839,850	\$1,205,164,400	21.26%	\$1,142,915,828	1.96%	0.04%
24	Iberville	\$553,056,800	\$614,680,650	11.14%	\$614,680,650	2.00%	0.00%
25	Jackson	\$303,754,367	\$323,890,567	6.63%	\$323,890,567	3.00%	0.00%
26	Jefferson	\$7,802,389,950	\$9,441,268,800	21.00%	\$8,972,748,443	2.00%	0.00%
27	Jefferson Davis	\$335,153,720	\$408,014,520	21.74%	\$385,426,778	2.18%	0.32%
28	Lafayette	\$3,771,325,850	\$4,539,189,100	20.36%	\$4,337,024,728	1.79%	0.21%
29	Lafourche	\$1,009,030,550	\$1,235,106,000	22.41%	\$1,160,385,133	2.00%	0.00%
30	LaSalle	\$138,465,900	\$169,607,050	22.49%	\$159,235,785	2.00%	0.00%
31	Lincoln	\$513,626,800	\$671,782,300	30.79%	\$590,670,820	2.00%	0.00%
32	Livingston	\$914,177,000	\$1,134,163,160	24.06%	\$1,051,303,550	2.46%	0.04%
33	Madison	\$87,045,250	\$100,265,640	15.19%	\$100,102,038	1.50%	1.00%
34	Morehouse	\$292,940,250	\$309,051,250	5.50%	\$309,051,250	2.00%	0.00%
35	Natchitoches	\$451,972,600	\$512,116,600	13.31%	\$512,116,600	2.00%	0.00%
36	Orleans	\$6,003,578,667	\$4,274,436,067	-28.80%	\$4,274,436,067	1.00%	0.50%
37	Ouachita	\$961,769,133	\$1,135,893,667	18.10%	\$1,106,034,503	3.00%	0.00%
38	Plaquemines	\$597,590,000	\$795,834,750	33.17%	\$687,228,500	1.85%	0.15%
39	Pointe Coupee	\$269,497,900	\$323,028,850	19.86%	\$309,922,585	2.00%	0.00%
40	Rapides	\$2,017,314,600	\$2,258,828,600	11.97%	\$2,258,828,600	1.50%	0.00%
41	Red River	\$61,451,150	\$69,974,050	13.87%	\$69,974,050	2.00%	0.00%
42	Richland	\$163,101,750	\$184,042,100	12.84%	\$184,042,100	2.00%	0.00%
43	Sabine	\$239,332,933	\$258,260,667	7.91%	\$258,260,667	1.24%	0.26%
44	St. Bernard	\$778,756,400	\$525,691,150	-32.50%	\$525,691,150	1.90%	0.10%
45	St. Charles	\$1,045,373,467	\$1,416,072,533	35.46%	\$1,202,179,487	2.91%	0.09%
46	St. Helena	\$49,048,750	\$60,499,500	23.35%	\$56,406,063	2.00%	0.00%
47	St. James	\$408,253,280	\$490,774,840	20.21%	\$469,491,272	2.50%	0.00%
48	St. John the Baptist	\$644,334,889	\$855,698,311	32.80%	\$740,985,122	2.25%	0.00%
49	St. Landry	\$896,271,850	\$1,002,970,350	11.90%	\$1,002,970,350	2.00%	0.00%
50	St. Martin	\$427,098,000	\$490,361,000	14.81%	\$490,361,000	2.00%	0.00%
51	St. Mary	\$701,702,971	\$862,121,829	22.86%	\$806,958,417	1.75%	0.00%
52	St. Tammany	\$3,284,813,300	\$4,487,188,250	36.60%	\$3,777,535,295	2.00%	0.00%
53	Tangipahoa	\$1,218,771,750	\$1,611,538,550	32.23%	\$1,401,587,513	1.72%	0.28%
54	Tensas	\$45,089,400	\$46,850,667	3.91%	\$46,850,667	1.50%	0.00%
55	Terrebonne	\$1,764,266,490	\$2,233,373,702	26.59%	\$2,028,906,464	2.08%	0.00%
56	Union	\$166,828,650	\$185,247,100	11.04%	\$185,247,100	2.00%	0.00%
57	Vermilion	\$587,998,700	\$857,237,200	45.79%	\$676,198,505	1.00%	0.00%
58	Vernon	\$464,174,900	\$486,537,300	4.82%	\$486,537,300	2.00%	0.00%
59	Washington	\$174,806,400	\$220,243,050	25.99%	\$201,027,360	2.00%	0.00%
60	Webster	\$558,073,897	\$578,804,460	3.71%	\$578,804,460	2.13%	0.00%
61	West Baton Rouge	\$359,254,800	\$435,251,400	21.15%	\$413,143,020	2.00%	0.00%
62	West Carroll	\$89,554,400	\$97,437,700	8.80%	\$97,437,700	2.00%	0.00%
63	West Feliciana	\$157,093,400	\$163,885,750	4.32%	\$163,885,750	2.00%	0.00%
64	Winn	\$165,130,000	\$180,452,250	9.28%	\$180,452,250	2.00%	0.00%
65	City of Monroe	\$1,119,121,500	\$1,207,028,700	7.86%	\$1,207,028,700	2.00%	0.00%
66	City of Bogalusa	\$212,404,900	\$244,930,600	15.31%	\$244,265,635	1.00%	0.00%
67	Zachary Community	\$293,640,800	\$377,860,150	28.68%	\$337,686,920	2.00%	0.00%
68	City of Baker	\$134,199,650	\$170,244,600	26.86%	\$154,329,598	2.00%	0.00%
69	Central Community	\$0	\$249,766,750	21.15%	\$237,096,711	2.00%	0.00%
	STATE TOTAL	\$63,613,494,808	\$73,651,291,724	15.78%	\$69,567,502,130	1.90%	0.06%

Table 7: FY2007-2008 Budget Letter
FY 2005-2006 Local Property and Sales Tax Revenues

LEA	School System	OTHER REVENUES: Includes State and Federal taxes in lieu of & 50% of earnings from 16th section and from other real estate	Total Revenue (for Use in MFP Level 1 and 2)	Per Pupil Amount
		2005/06 AFR		
		37	38	39
1	Acadia	\$378,951	\$15,906,494	\$1,748
2	Allen	\$96,638	\$12,260,815	\$3,002
3	Ascension	\$172,431	\$64,231,466	\$3,569
4	Assumption	\$126,169	\$8,902,737	\$2,221
5	Avoyelles	\$172,909	\$6,892,318	\$1,162
6	Beauregard	\$292,688	\$15,636,951	\$2,579
7	Bienville	\$48,191	\$14,295,939	\$6,301
8	Bossier	\$654,269	\$61,586,286	\$3,224
9	Caddo	\$3,190,674	\$154,957,660	\$3,691
10	Calcasieu	\$1,095,175	\$125,908,992	\$4,048
11	Caldwell	\$138,668	\$3,656,010	\$2,131
12	Cameron	\$1,625,262	\$10,728,483	\$6,542
13	Catahoula	\$90,613	\$2,598,115	\$1,475
14	Claiborne	\$188,461	\$6,932,229	\$2,776
15	Concordia	\$287,611	\$8,041,002	\$2,104
16	DeSoto	\$515,298	\$22,123,180	\$4,763
17	East Baton Rouge	\$3,721,979	\$248,313,164	\$5,665
18	East Carroll	\$151,037	\$1,933,717	\$1,319
19	East Feliciana	\$82,691	\$3,771,400	\$1,698
20	Evangeline	\$231,931	\$10,360,535	\$1,771
21	Franklin	\$68,114	\$3,766,093	\$1,186
22	Grant	\$543,665	\$3,633,054	\$1,071
23	Iberia	\$532,291	\$35,358,088	\$2,590
24	Iberville	\$150,322	\$24,360,186	\$5,942
25	Jackson	\$288,768	\$12,971,525	\$5,939
26	Jefferson	\$2,248,694	\$240,550,190	\$5,594
27	Jefferson Davis	\$304,861	\$16,019,254	\$2,872
28	Lafayette	\$2,093,597	\$126,253,916	\$4,320
29	Lafourche	\$1,797,682	\$45,210,160	\$3,180
30	LaSalle	\$88,333	\$5,497,552	\$2,174
31	Lincoln	\$285,507	\$23,820,922	\$3,666
32	Livingston	\$752,464	\$37,801,200	\$1,646
33	Madison	\$10,592	\$3,416,383	\$1,638
34	Morehouse	\$342,324	\$11,702,184	\$2,404
35	Natchitoches	\$650,868	\$17,209,379	\$2,625
36	Orleans	\$3,217,413	\$132,647,667	\$3,960
37	Ouachita	\$815,611	\$51,359,418	\$2,786
38	Plaquemines	\$93,783	\$29,002,340	\$6,905
39	Pointe Coupee	\$358,298	\$11,264,368	\$3,833
40	Rapides	\$1,215,223	\$58,967,909	\$2,598
41	Red River	\$49,284	\$3,749,218	\$2,602
42	Richland	\$216,851	\$6,447,305	\$1,957
43	Sabine	\$152,394	\$7,818,336	\$1,977
44	St. Bernard	\$348,304	\$20,860,234	\$5,215
45	St. Charles	\$286,057	\$87,245,602	\$9,324
46	St. Helena	\$30,277	\$1,856,299	\$1,517
47	St. James	\$82,465	\$24,092,181	\$6,404
48	St. John the Baptist	\$210,220	\$28,874,424	\$4,459
49	St. Landry	\$672,110	\$30,644,624	\$2,074
50	St. Martin	\$576,435	\$15,343,391	\$1,880
51	St. Mary	\$597,440	\$26,779,704	\$2,821
52	St. Tammany	\$1,866,599	\$155,917,250	\$4,492
53	Tangipahoa	\$151,434	\$36,994,756	\$1,956
54	Tensas	\$49,390	\$1,998,651	\$2,619
55	Terrebonne	\$2,047,701	\$52,984,368	\$2,846
56	Union	\$159,127	\$5,976,912	\$1,998
57	Vermilion	\$2,469,211	\$19,501,202	\$2,260
58	Vernon	\$616,245	\$15,055,515	\$1,653
59	Washington	\$146,830	\$7,802,883	\$1,575
60	Webster	\$394,309	\$20,850,244	\$2,949
61	West Baton Rouge	\$166,118	\$14,859,840	\$4,378
62	West Carroll	\$129,854	\$3,249,387	\$1,486
63	West Feliciana	\$93,417	\$10,900,842	\$4,806
64	Winn	\$443,876	\$6,478,648	\$2,538
65	City of Monroe	\$319,020	\$38,961,535	\$4,517
66	City of Bogalusa	\$263,025	\$6,305,600	\$2,820
67	Zachary Community	\$53,861	\$16,557,307	\$4,404
68	City of Baker	\$35,357	\$4,601,394	\$2,203
69	Central Community	\$0	\$8,058,835	\$3,068
	STATE TOTAL	\$41,747,267	\$2,370,615,768	\$3,601

TABLE 8: FY 2007-2008 Budget Letter
February 1, 2007 Student Membership

Note: Based upon 1-Feb-2007 reported SIS enrollment, excluding: Pre-Kindergarten (Grade 24); Students over age 21 before the First Day of Class; and Students at excluded Site Codes (e.g., LSU & Southern University Lab schools; BESE and Special Schools; RSD-LDE; Type 2 and RSD-Type 5 Charter schools).

LEA	School System	GRADE LEVELS								
		Infants	Pre-School	K	1	2	3	4	5	6
		1	2	3	4	5	6	7	8	9
1	Acadia Parish	23	92	755	816	761	733	738	702	738
2	Allen Parish		26	363	360	329	300	300	349	345
3	Ascension Parish		224	1,377	1,623	1,453	1,380	1,472	1,444	1,462
4	Assumption Parish		82	285	312	294	290	290	353	329
5	Avoyelles Parish	45	61	518	515	477	473	402	463	446
6	Beauregard Parish		96	518	492	431	462	470	470	442
7	Bienville Parish		17	195	168	148	203	201	175	172
8	Bossier Parish		187	1,658	1,692	1,557	1,470	1,590	1,448	1,489
9	Caddo Parish	17	508	3,655	3,583	3,359	3,249	3,340	3,236	3,324
10	Calcasieu Parish	14	620	2,557	2,778	2,509	2,352	2,423	2,200	2,494
11	Caldwell Parish		22	145	146	132	106	140	149	110
12	Cameron Parish		27	134	110	106	113	99	105	125
13	Catahoula Parish	1	20	142	166	167	156	137	122	136
14	Claiborne Parish		37	189	169	193	175	182	200	190
15	Concordia Parish		24	310	352	355	291	342	296	336
16	DeSoto Parish		62	323	402	371	347	421	282	381
17	E. Baton Rouge Parish		208	4,039	4,280	3,755	3,717	4,205	3,330	3,849
18	East Carroll Parish		14	113	123	108	114	111	111	121
19	East Feliciana Parish		6	183	221	179	192	196	169	157
20	Evangeline Parish	5	34	508	520	505	482	501	527	443
21	Franklin Parish		26	297	244	270	291	242	287	238
22	Grant Parish		25	251	277	277	263	268	282	290
23	Iberia Parish	42	142	1,124	1,238	1,100	1,087	1,066	1,139	1,086
24	Iberville Parish		8	360	396	378	330	337	286	341
25	Jackson Parish		20	183	181	172	182	172	189	160
26	Jefferson Parish		111	3,537	3,713	3,352	3,310	3,307	3,294	3,398
27	Jefferson Davis Parish		47	468	487	425	464	413	449	441
28	Lafayette Parish	79	192	2,375	2,448	2,261	2,347	2,348	2,301	2,323
29	Lafourche Parish	37	225	977	1,146	1,100	1,089	1,057	1,157	1,048
30	LaSalle Parish		18	226	217	176	226	199	183	170
31	Lincoln Parish		56	527	544	491	470	524	531	504
32	Livingston Parish		235	1,917	2,067	1,958	1,771	1,799	1,836	1,826
33	Madison Parish		8	186	179	184	159	175	152	203
34	Morehouse Parish		75	455	462	384	423	446	380	372
35	Natchitoches Parish	8	79	642	578	530	523	555	559	479
36	Orleans Parish		115	479	521	501	498	485	438	483
37	Ouachita Parish	42	178	1,622	1,557	1,534	1,454	1,410	1,403	1,339
38	Plaquemines Parish		7	280	265	266	234	264	214	257
39	Pointe Coupee Parish		26	258	251	238	238	239	248	257
40	Rapides Parish	71	224	2,064	1,987	1,838	1,787	1,623	1,807	1,797
41	Red River Parish		7	133	132	92	107	123	87	132
42	Richland Parish		296	296	324	292	256	247	253	271
43	Sabine Parish		36	304	350	311	307	325	271	282
44	St. Bernard Parish		25	231	229	211	225	258	235	258
45	St. Charles Parish	16	39	680	780	711	716	743	757	711
46	St. Helena Parish		1	92	95	108	89	84	114	97
47	St. James Parish	18	58	288	317	298	258	289	265	283
48	St. John the Baptist Parish		107	470	605	516	486	526	440	550
49	St. Landry Parish	22	85	1,415	1,322	1,318	1,229	1,167	1,233	1,109
50	St. Martin Parish	13	89	649	731	615	615	681	648	602
51	St. Mary Parish	19	114	674	762	716	721	785	610	805
52	St. Tammany Parish		645	2,613	3,111	2,614	2,580	2,584	2,615	2,624
53	Tangipahoa Parish		122	1,522	1,706	1,454	1,463	1,587	1,381	1,444
54	Tensas Parish		17	74	70	61	81	49	68	48
55	Terrebonne Parish	26	319	1,487	1,592	1,454	1,407	1,452	1,553	1,391
56	Union Parish		33	260	269	209	250	194	226	224
57	Vermilion Parish	36	140	722	744	729	643	658	675	656
58	Vernon Parish		133	845	835	748	771	741	686	663
59	Washington Parish		56	378	400	392	444	371	389	405
60	Webster Parish		61	584	627	527	575	570	594	545
61	W. Baton Rouge Parish		20	286	259	282	286	246	261	274
62	West Carroll Parish		47	181	163	172	164	163	172	166
63	West Feliciana Parish		28	149	183	189	168	157	180	186
64	Winn Parish		24	196	234	233	210	212	185	210
65	City of Monroe	3	73	821	773	688	714	575	592	677
66	City of Bogalusa		9	231	228	189	193	208	173	160
67	Zachary Community		22	294	289	289	281	297	306	324
68	City of Baker		5	174	220	152	148	140	182	178
69	Central Community									
	State Total	537	6,499	52,244	54,936	50,194	49,138	49,921	48,417	49,376

TABLE 8: FY 2007-2008 Budget Letter
February 1, 2007 Student Membership

LEA	School System	GRADE LEVELS						2.1.07 LEA Total
		7	8	9	10	11	12	(Includes Minimums for Hurricane-Affected Districts)
		10	11	12	13	14	15	16
1	Acadia Parish	672	656	767	613	536	498	9,100
2	Allen Parish	319	309	318	259	283	224	4,084
3	Ascension Parish	1,458	1,343	1,539	1,258	1,052	912	17,997
4	Assumption Parish	325	294	471	236	235	213	4,009
5	Avoyelles Parish	463	414	588	402	351	311	5,929
6	Beauregard Parish	488	518	527	416	386	347	6,063
7	Bienville Parish	161	192	185	174	142	136	2,269
8	Bossier Parish	1,455	1,535	1,482	1,336	1,140	1,062	19,101
9	Caddo Parish	3,284	2,982	4,021	3,028	2,246	2,155	41,987
10	Calcasieu Parish	2,378	2,389	2,483	2,152	1,947	1,805	31,101
11	Caldwell Parish	143	131	156	133	95	108	1,716
12	Cameron Parish	107	100	144	101	140	122	1,640
13	Catahoula Parish	125	119	194	109	76	91	1,761
14	Claiborne Parish	200	220	227	204	164	147	2,497
15	Concordia Parish	270	308	343	202	205	187	3,821
16	DeSoto Parish	441	388	380	329	271	247	4,645
17	E. Baton Rouge Parish	3,525	3,648	3,883	2,989	2,500	2,534	46,462
18	East Carroll Parish	120	112	143	99	88	89	1,466
19	East Feliciana Parish	136	200	189	129	135	129	2,221
20	Evangeline Parish	418	472	599	353	252	231	5,850
21	Franklin Parish	258	241	257	198	170	156	3,175
22	Grant Parish	263	279	310	262	199	147	3,393
23	Iberia Parish	1,120	989	993	779	920	829	13,654
24	Iberville Parish	338	311	395	214	187	219	4,100
25	Jackson Parish	170	164	184	135	130	142	2,184
26	Jefferson Parish	3,394	3,189	3,494	2,781	2,353	2,235	43,000
27	Jefferson Davis Parish	397	425	498	374	357	332	5,577
28	Lafayette Parish	2,173	2,285	2,637	2,037	1,754	1,667	29,227
29	Lafourche Parish	1,064	1,180	1,394	917	1,013	815	14,219
30	LaSalle Parish	185	204	240	178	167	140	2,529
31	Lincoln Parish	513	518	499	472	417	431	6,497
32	Livingston Parish	1,829	1,869	1,845	1,488	1,316	1,204	22,960
33	Madison Parish	177	194	181	95	90	103	2,086
34	Morehouse Parish	383	364	470	233	210	211	4,868
35	Natchitoches Parish	492	481	553	413	347	317	6,556
36	Orleans Parish	502	579	1,138	1,112	1,076	1,056	33,500
37	Ouachita Parish	1,434	1,430	1,662	1,306	1,061	1,002	18,434
38	Plaquemines Parish	241	279	350	278	244	234	4,200
39	Pointe Coupee Parish	220	227	327	153	116	141	2,939
40	Rapides Parish	1,711	1,704	1,988	1,509	1,314	1,271	22,695
41	Red River Parish	118	143	156	81	65	65	1,441
42	Richland Parish	258	247	310	213	159	169	3,295
43	Sabine Parish	299	308	332	298	270	261	3,954
44	St. Bernard Parish	261	300	365	300	214	281	4,000
45	St. Charles Parish	750	736	777	720	656	565	9,357
46	St. Helena Parish	92	98	123	91	72	68	1,224
47	St. James Parish	329	313	272	302	224	248	3,762
48	St. John the Baptist Parish	566	488	562	463	351	346	6,476
49	St. Landry Parish	1,068	1,066	1,324	870	767	783	14,778
50	St. Martin Parish	607	590	719	626	458	519	8,162
51	St. Mary Parish	768	718	876	722	635	569	9,494
52	St. Tammany Parish	2,575	2,659	2,938	2,476	2,402	2,273	34,709
53	Tangipahoa Parish	1,514	1,426	1,707	1,344	1,202	1,043	18,915
54	Tensas Parish	68	37	61	41	47	41	763
55	Terrebonne Parish	1,489	1,432	1,333	1,237	1,277	1,171	18,620
56	Union Parish	218	245	358	188	154	164	2,992
57	Vermilion Parish	620	632	616	663	581	515	8,630
58	Vernon Parish	714	712	675	581	527	476	9,107
59	Washington Parish	384	347	454	353	301	281	4,955
60	Webster Parish	576	511	598	463	403	437	7,071
61	W. Baton Rouge Parish	266	246	307	242	230	189	3,394
62	West Carroll Parish	168	192	210	153	116	120	2,187
63	West Feliciana Parish	173	206	179	159	155	156	2,268
64	Winn Parish	196	179	204	175	166	126	2,553
65	City of Monroe	794	634	988	476	355	466	8,626
66	City of Bogalusa	142	161	195	117	98	132	2,236
67	Zachary Community	288	297	371	267	231	204	3,760
68	City of Baker	166	191	141	138	113	141	2,089
69	Central Community							2,627
	State Total	48,819	48,356	55,205	43,215	37,914	36,009	660,957

TABLE 8: FY 2007-2008 Budget Letter
February 1, 2007 Student Membership

LEA	School System	Adjusted 5.1.2006 LEA Total Funded in July (Includes Minimums for Hurricane-Affected Districts)	Change	Percent	Change (Increases)	Change (Decreases)
		17	18	19	20	21
1	Acadia Parish	9,112	(12)	-0.13%	-	(12)
2	Allen Parish	4,158	(74)	-1.78%	-	(74)
3	Ascension Parish	17,438	559	3.21%	559	-
4	Assumption Parish	4,085	(76)	-1.86%	-	(76)
5	Avoyelles Parish	6,079	(150)	-2.47%	-	(150)
6	Beauregard Parish	6,061	2	0.03%	2	-
7	Bienville Parish	2,269	-	0.00%	-	-
8	Bossier Parish	18,924	177	0.94%	177	-
9	Caddo Parish	42,107	(120)	-0.28%	-	(120)
10	Calcasieu Parish	30,485	616	2.02%	616	-
11	Caldwell Parish	1,730	(14)	-0.81%	-	(14)
12	Cameron Parish	1,643	(3)	-0.18%	-	(3)
13	Catahoula Parish	1,755	6	0.34%	6	-
14	Claiborne Parish	2,564	(67)	-2.61%	-	(67)
15	Concordia Parish	3,930	(109)	-2.77%	-	(109)
16	DeSoto Parish	4,738	(93)	-1.96%	-	(93)
17	E. Baton Rouge Parish	46,529	(67)	-0.14%	-	(67)
18	East Carroll Parish	1,466	-	0.00%	-	-
19	East Feliciana Parish	2,237	(16)	-0.72%	-	(16)
20	Evangeline Parish	5,854	(4)	-0.07%	-	(4)
21	Franklin Parish	3,157	18	0.57%	18	-
22	Grant Parish	3,541	(148)	-4.18%	-	(148)
23	Iberia Parish	13,636	18	0.13%	18	-
24	Iberville Parish	4,131	(31)	-0.75%	-	(31)
25	Jackson Parish	2,186	(2)	-0.09%	-	(2)
26	Jefferson Parish	44,717	(1,717)	-3.84%	-	(1,717)
27	Jefferson Davis Parish	5,656	(79)	-1.40%	-	(79)
28	Lafayette Parish	29,295	(68)	-0.23%	-	(68)
29	Lafourche Parish	14,310	(91)	-0.64%	-	(91)
30	LaSalle Parish	2,517	12	0.48%	12	-
31	Lincoln Parish	6,607	(110)	-1.66%	-	(110)
32	Livingston Parish	22,201	759	3.42%	759	-
33	Madison Parish	2,160	(74)	-3.43%	-	(74)
34	Morehouse Parish	4,860	8	0.16%	8	-
35	Natchitoches Parish	6,530	26	0.40%	26	-
36	Orleans Parish	21,885	11,615	53.07%	11,615	-
37	Ouachita Parish	18,014	420	2.33%	420	-
38	Plaquemines Parish	3,599	601	16.70%	601	-
39	Pointe Coupee Parish	2,899	40	1.38%	40	-
40	Rapides Parish	22,594	101	0.45%	101	-
41	Red River Parish	1,447	(6)	-0.41%	-	(6)
42	Richland Parish	3,327	(32)	-0.96%	-	(32)
43	Sabine Parish	4,022	(68)	-1.69%	-	(68)
44	St. Bernard Parish	3,000	1,000	33.33%	1,000	-
45	St. Charles Parish	9,471	(114)	-1.20%	-	(114)
46	St. Helena Parish	1,410	(186)	-13.19%	-	(186)
47	St. James Parish	3,810	(48)	-1.26%	-	(48)
48	St. John the Baptist Parish	6,549	(73)	-1.11%	-	(73)
49	St. Landry Parish	14,860	(82)	-0.55%	-	(82)
50	St. Martin Parish	8,128	34	0.42%	34	-
51	St. Mary Parish	9,639	(145)	-1.50%	-	(145)
52	St. Tammany Parish	34,228	481	1.41%	481	-
53	Tangipahoa Parish	18,533	382	2.06%	382	-
54	Tensas Parish	789	(26)	-3.30%	-	(26)
55	Terrebonne Parish	18,817	(197)	-1.05%	-	(197)
56	Union Parish	3,039	(47)	-1.55%	-	(47)
57	Vermilion Parish	8,540	90	1.05%	90	-
58	Vernon Parish	9,229	(122)	-1.32%	-	(122)
59	Washington Parish	4,710	245	5.20%	245	-
60	Webster Parish	7,065	6	0.08%	6	-
61	W. Baton Rouge Parish	3,357	37	1.10%	37	-
62	West Carroll Parish	2,177	10	0.46%	10	-
63	West Feliciana Parish	2,281	(13)	-0.57%	-	(13)
64	Winn Parish	2,593	(40)	-1.54%	-	(40)
65	City of Monroe	8,761	(135)	-1.54%	-	(135)
66	City of Bogalusa	2,491	(255)	-10.24%	-	(255)
67	Zachary Community	3,442	318	9.24%	318	-
68	City of Baker	2,182	(93)	-4.26%	-	(93)
69	Central Community	-	2,627	-	2,627	-
	State Total	645,556	15,401	2.39%	20,208	(4,807)

Appendix D

Timelines for Preparation of the MFP Budget Letter under HCR 208

Fiscal Year	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June
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
2008-09	Start payments based on Initial 08-09 Budget Letter				Prepare mid-year adjustments for October 1, 2008 increases in student count.			Submit formula for 09-10 to BESE	Prepare mid-year adjustments for February 1 increases in student count. Submit formula for 09-10 by March 15th to Legislature Preliminary Allocation data to LEAs	Legislative Session		Prepare Final 09-10 Budget Letter with audit adjustments for 08-09 Budget Letter inputs

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Appendix E

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

Total of Parish/City School Districts

		Curr Expenditures (In Millions)			% of Total Gen Fund Curr Expenditures			70% Requirement School Building Level	
		General Fund	*School Building Level	*Central Office/ Other	General Fund	*School Building Level	*Central Office/ Other	Percent of Total	
Distribution of General Fund Current Expenditures									
<i>Note: Expenditures reduced by amounts equal to non-public textbook & transportation revenues.</i>									
1000	Instruction	\$2,855.6	\$2,782.0	\$73.6	62.24%	60.63%	1.60%		
16XX	Total Instruction Minus Adult Ed	\$2,851.4	\$2,780.4	\$71.0	62.14%	60.60%	1.55%		60.60%
1600	Adult Education	\$4.2	\$1.6	\$2.6	0.09%	0.04%	0.08%		
2000	Support Services	\$1,713.6	\$1,070.0	\$643.6	37.35%	23.32%	14.03%		
2100	Support Services (Includes all benefits)	\$191.7	\$108.8	\$82.9	4.18%	2.37%	1.81%		2.37%
2110	Attendance and Social Work	\$26.8	\$4.9	\$21.9	0.58%	0.11%	0.48%		0.11%
2120	Guidance	\$118.7	\$84.5	\$34.2	2.59%	1.84%	0.75%		1.84%
2130	Health	\$21.2	\$12.2	\$9.0	0.46%	0.27%	0.20%		0.27%
2140	Psychological Services	\$18.0	\$3.0	\$15.0	0.39%	0.07%	0.33%		0.07%
2190	Other	\$5.9	\$3.6	\$2.3	0.13%	0.08%	0.05%		0.08%
21XX	All Other Support Services	\$1.1	\$0.6	\$0.5	0.02%	0.01%	0.01%		0.01%
2200	Support Services Instruction	\$177.0	\$101.6	\$75.4	3.86%	2.21%	1.64%		2.21%
2210	Improvement of Instruction	\$36.2	\$19.3	\$17.0	0.79%	0.42%	0.37%		0.42%
2212	Instruction & Curriculum Development	\$21.5	\$10.8	\$10.7	0.47%	0.24%	0.23%		0.24%
2213	Instructional Staff Training	\$14.7	\$8.4	\$6.3	0.32%	0.18%	0.14%		0.18%
2220	Library/Media	\$79.1	\$77.5	\$1.6	1.72%	1.69%	0.04%		1.69%
2230	Instructional Related Technology	\$4.3	\$0.4	\$3.9	0.09%	0.01%	0.08%		0.01%
22XX	All Other Support Services Instruction	\$57.4	\$4.5	\$52.9	1.25%	0.10%	1.15%		0.10%
2300	General Administration	\$132.3	\$1.0	\$131.3	2.88%	0.02%	2.86%		0.02%
2400	School Administration	\$299.9	\$292.2	\$7.7	6.54%	6.37%	0.17%		6.37%
2410	Principal/Assistant Principal	\$210.5	\$206.9	\$3.5	4.59%	4.51%	0.08%		4.51%
24XX	All Other School Administration	\$89.5	\$85.3	\$4.2	1.95%	1.86%	0.09%		1.86%
2500	Business Services & Central Services	\$126.6	\$7.5	\$119.2	2.76%	0.16%	2.60%		0.16%
2600	Plant Operations and Maintenance (all expenditures)	\$477.8	\$383.0	\$94.9	10.41%	8.35%	2.07%		8.35%
2620 & 2630	Operating Buildings and Grounds	\$404.2	\$335.5	\$68.7	8.81%	7.31%	1.50%		7.31%
2610, 2640 & 2650	Maintenance	\$18.0	\$8.6	\$9.4	0.39%	0.19%	0.20%		0.19%
2660	Security	\$14.6	\$7.0	\$7.6	0.32%	0.15%	0.17%		0.15%
26XX	All Other Operation & Maintenance	\$41.0	\$31.8	\$9.2	0.89%	0.69%	0.20%		0.69%
2700	Student Transportation	\$308.2	\$175.9	\$132.3	6.72%	3.83%	2.88%		3.83%
3000	Non-Instructional	\$19.2	\$16.8	\$2.4	0.42%	0.37%	0.05%		0.37%
3100	Food Service	\$17.6	\$15.5	\$2.1	0.38%	0.34%	0.04%		0.34%
3200	Enterprise Operations	\$0.0	\$0.0	\$0.0	0.00%	0.00%	0.00%		0.00%
3300	Community Services	\$1.5	\$1.2	\$0.3	0.03%	0.03%	0.01%		0.03%
4000	Facility Acquisition and Construction	\$0.0	\$0.0	\$0.0	0.00%	0.00%	0.00%		0.00%
5000	Debt Service	\$0.0	\$0.0	\$0.0	0.00%	0.00%	0.00%		0.00%
LEA TOTALS	(Current Expenditures)	\$4,588.4	\$3,868.8	\$719.6	100.00%	84.32%	15.68%		71.97%

Source: FY2006-2007 AFR data. [Pro-rated between school building and central office using data from 2006-2007 end-of-year PEP and Oct 2006 SIS files.]

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