

# Minimum Foundation Program

*April 2009*

2008-2009  
Handbook



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Louisiana Department of  
**EDUCATION**

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## *Introduction*

## *Introduction*

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The Minimum Foundation Program formula adopted by the State Board of Elementary and Secondary Education (SBESE) 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
  - \$3,855 per HCR 207 - 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 (22%)
  - Career and Technical Education Units (6%)
  - 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 Determination
- ❑ 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
  - Continuation of FY 2007-08 certificated personnel and support worker pay raises
  - Foreign Language Associate Funding
  - Hold Harmless Funding
  - FY 2008-09 \$100 Mandated Cost Adjustment
  - Foreign Associate Teacher Stipends

### ***Summary of FY 2008-09 formula:***

#### ***Revisions to the Formula:***

- Increases the per pupil amount from \$3,752 to \$3,855
- Provides projected student amounts greater than the February count for Orleans Parish School Board/Recovery School District, Plaquemines, and St. Bernard to recognize growth in these storm impacted areas; October count will determine actual funding
- Increases the At-Risk Weight from 21% to 22%
- Increases the Career and Technical Education weight from 5% to 6%
- Increases the amount of local revenue eligible for rewards in Level 2 from 33% to 34% of Total Level 1 Costs
- Provides for an increase from \$91.50 to \$100 per student in Level 3 to offset mandated costs

Other significant changes affecting implementation of HCR 207:

- **Foreign Associate Teacher Stipends** - Includes the addition of stipends for Foreign Associate Teachers to defray installation costs in year one and to provide for retention incentive in year two and year three
- **Newly Approved Type 2 Charter Schools** - Adds provision that any Type 2 Charter School approved by SBESE *on or after July 1, 2008* shall be appropriated funds for the local share from the transfer of an MFP monthly amount from the district of prior jurisdiction
- **Accountability for At-Risk Funding** - Adds language requiring accountability for expenditures of At-Risk funding
- **Accountability for Career and Technical Education Funding** - Adds language requiring accountability for expenditures of Career and Technical Education funding
- **Recovery School District, Louisiana** - Adds State Share allocations for the RSD Charter Schools located in East Baton Rouge Parish and Pointe Coupee Parish (RSD LA) beginning in the 2008-09 school year
- **50% of Level 1 and 2 Growth Dedicated to Certificated Pay Raises** - Adds the requirement that 50% of Level 1 and 2 growth dedicated to certificated pay raises is used to supplement funding for a legislative pay increase

*Continuing in the Formula:*

- **Student-based formula including:**
  - Base per pupil cost
  - 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 counted with the At-Risk Count
  - Economy of Scale recognizing the high cost of operating small districts (less than 7,500 students)
- **Use of Deduction/Chargeback Method in the determination of the Local Share Contribution**
- **Cap of 15% on increases in Sales Tax Base used in calculating the local share of the formula**
- **Cap of 10% on increases in Net Assessed Property Value used in calculating the local share of the formula**
- **Minimum State share of 25% of Level 1 Costs**



- Level 2 reward amounts are calculated using a set factor times the Level 1 local share percent for each district
- Provides for prior year Certificated and Support Worker Legislative pay raises
- Foreign Language Associates salary funding
- Mandated Cost Adjustment for fuel, health insurance, and retirement cost increases
- Reduction of Hold Harmless Amounts over 10 years beginning in 2007-08
- Requirement that 50% of Level 1 and 2 increases be provided for certificated pay raises by districts whose average teacher salary is below the SREB average
- Modified 70% requirement that restricts educational school expenditures to school building level only, excludes Central office expenditures from measurement, and adds expenditures for principals and assistant principals
- 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, 2008 MFP membership.
- Provides for two mid-year student adjustments.
  - October 1, 2008 - If a school system's October 1, 2008 student membership exceeds the February 1, 2008 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, 2009 - If a school system's February 1, 2009 student membership exceeds the October 1, 2008 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.

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

## I. Basis of Allocation

### A. Preliminary and Final Allocations

SBESE 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 SBESE and the Legislature of the minimum foundation program formula resolution in effect for the upcoming fiscal year, SBESE 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, 2008

If any city, parish, or other local school system's, Recovery School District schools', LSU and Southern Lab schools' October 1, 2008 student count exceeds the February 1, 2008 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 SBESE. Districts and schools may request that the State Superintendent make estimated monthly payments based on documented mid-year growth prior to the October 1, 2008 count.

#### 2. February 1, 2009

If any city, parish, or other local school system's, Recovery School District Schools', and LSU and Southern Lab schools' February 1, 2009 membership exceeds the October 1, 2008 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 SBESE. Districts and schools may request that the State Superintendent make estimated monthly payments based on documented mid-year growth prior to the February 1, 2009 count.

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 membership 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, 2008 student count. For school systems severely impacted by Hurricanes Katrina and Rita, the following projected membership numbers will apply:

- Orleans Parish - 32,704 to be divided proportionately with the RSD
- Plaquemines - 3,520 students
- St. Bernard - 4,038 students

## Section I: MFP Formula Definitions

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This projected membership amount will apply in FY 2008-09 only. Final allocations will be determined using the October 1, 2008 student membership count. Adjustments to allocations will be made upward or downward depending on the October 1 student membership count for these school systems.

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

Prior to FY 1997-98, the Base Per Pupil Amount was determined using 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

## Section I: MFP Formula Definitions

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local base per pupil amount and the MFP formula continues under the previous resolution.

The FY 2008-09 State and Local Base Per Pupil amount is \$3,855, established by HCR 207 of the 2008 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;
    - (b). are actively attending school (All current state laws and SBESE policies concerning attendance should be carefully followed. Appropriate documentation [either written or

## *Section I: MFP Formula Definitions*

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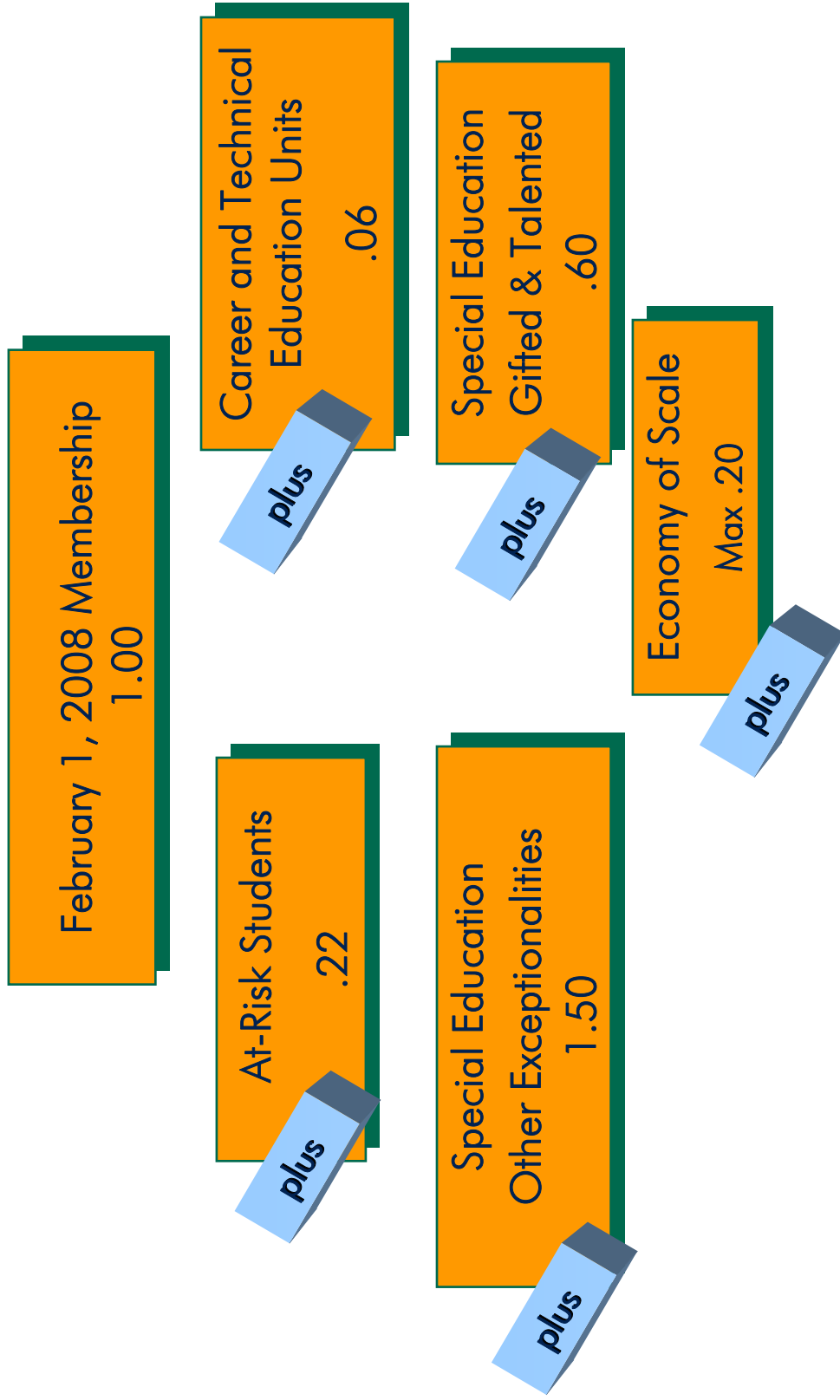
computer documents] such as dates of absences, letters to parents, notification to Child Welfare and Attendance Officers should be placed in individual permanent records for any students who may have absences which raise questions about the student's active attendance.);

- (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 SBESE 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 22% for those students identified as at-risk [i.e., those who qualify to receive free or reduced lunches and students identified as English Language Learners who are not included in the income eligibility guidelines], 6% for career and technical education services, 150% for special education-other

# Student Characteristics & Weights



= TOTAL WEIGHTED MEMBERSHIP



## Section I: MFP Formula Definitions

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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:*

22%	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 22% 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, LA - 4, Title 1, and locally funded programs.

2. *Weighted Add-On Secondary Career and Technical Education Units*

**FORMULA:**

6%	<b>Times</b>	Number of Career and Technical Education Units as of October 1	=	Weighted add on Career and Technical Education Units
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The MFP formula recognizes an increased cost of 6% 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%	<b>Times</b>	Number of Other Exceptionalities as of February 1	=	Weighted add on Other Exceptionalities students
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**FORMULA: Gifted and Talented**

60%	<b>Times</b>	Number of Gifted and Talented as of February 1	=	Weighted add on Gifted and Talented students
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### *Other Exceptionalities:*

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

The number of “other exceptionalities” is taken from student data reported as of 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 as being “gifted and talented,” excluding those students

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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	<b>Then</b>	7,500 Minus February 1 Membership Divided by 37,500	=	Economy of Scale Factor <i>(Varies by School System)</i>
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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***

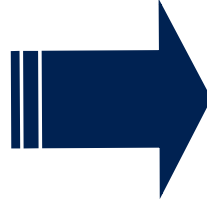
The sum of the cost of February 1 Student Membership, plus weighted add-on students At-Risk, plus weighted add-on Career and Technical Education units, plus weighted add-on Special Education students (Other Exceptionalities, Gifted and Talented), plus adjustments for Economy of Scale times the Base Per 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 2008-09 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	<b>plus</b>	Sales Revenue Contribution	<b>plus</b>	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	<b>Times</b>	State’s Computed Property Tax Rate (20.32 mills)	=	Property Revenue Contribution
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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).

*Section I: MFP Formula Definitions*

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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	<b>Divided by</b>	School System’s Sales Tax Rate	=	School System’s Sales Tax Base
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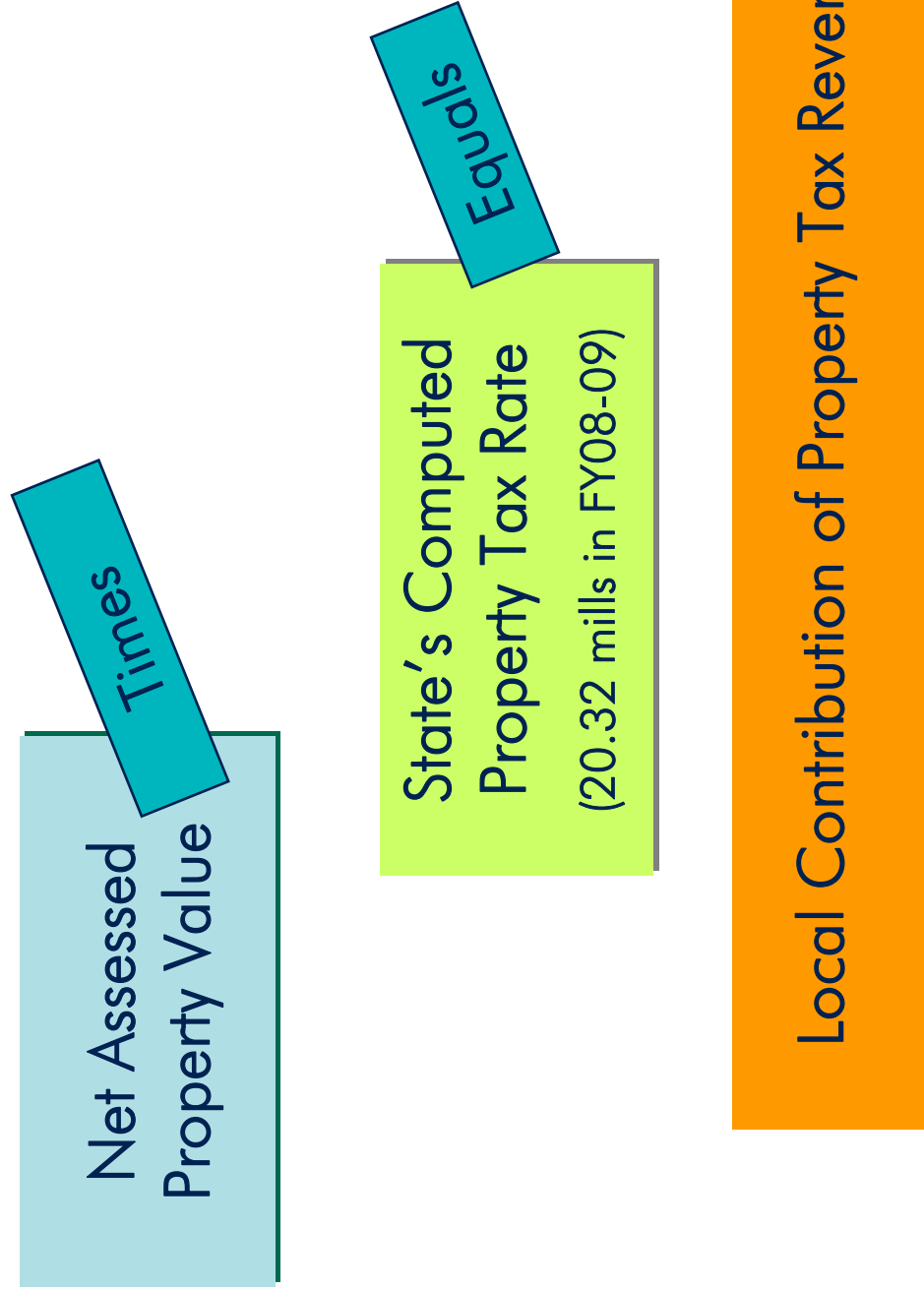
***FORMULA: Sales Revenue Contribution***

School System’s Sales Tax Base	<b>Times</b>	State’s Computed Sales Tax Rate (.95%)	=	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.

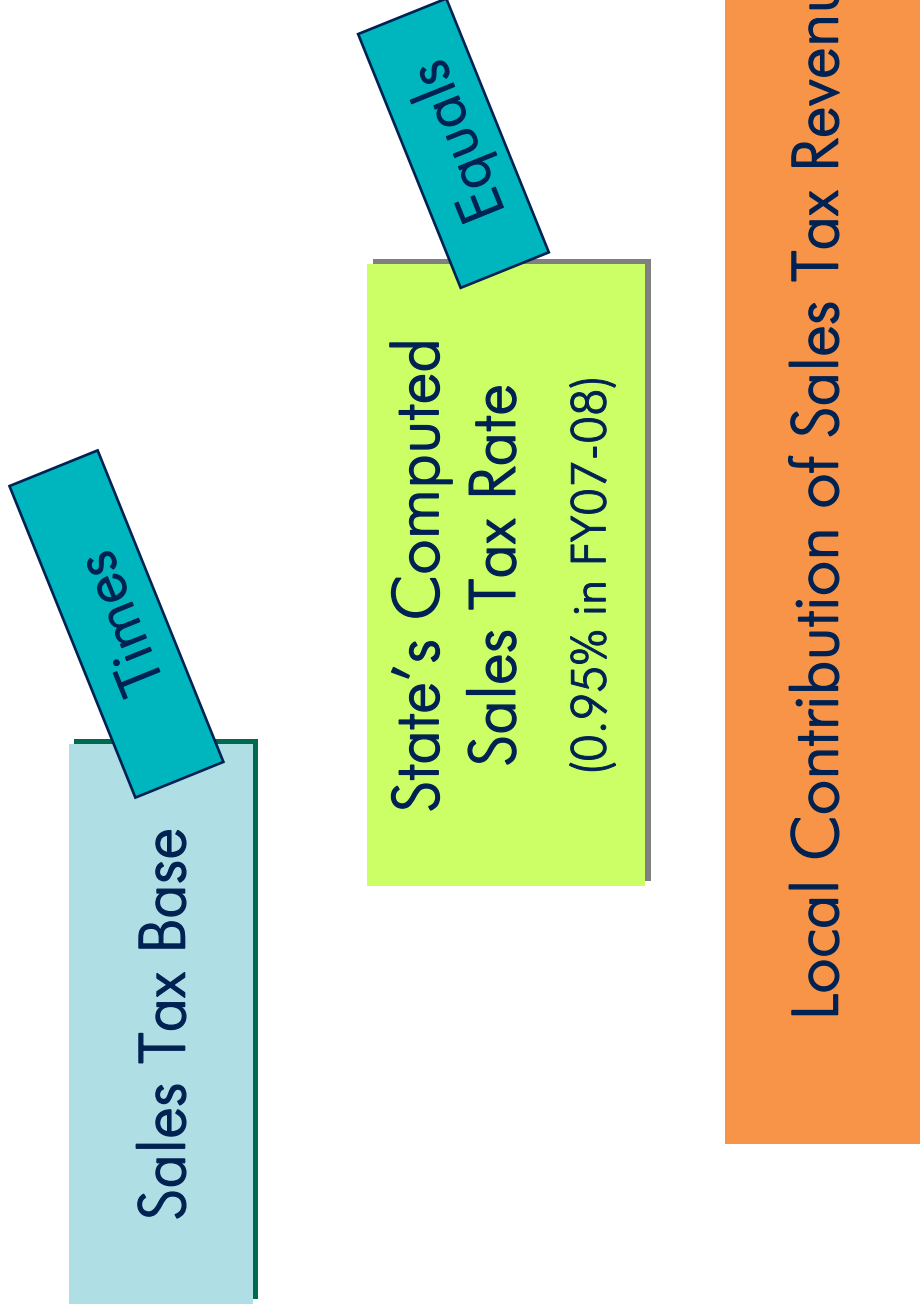
If a school system’s Computed Sales Tax Base increased equal to or greater than 15% over the Computed Sales Tax Base calculated in the prior year formula, then the growth in the Computed Sales Tax Base will be capped at 15% over the amount used in the prior year formula. This cap will be applied on a 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

16<sup>th</sup> section land)

Equals

Local Contribution to Level 1 Costs

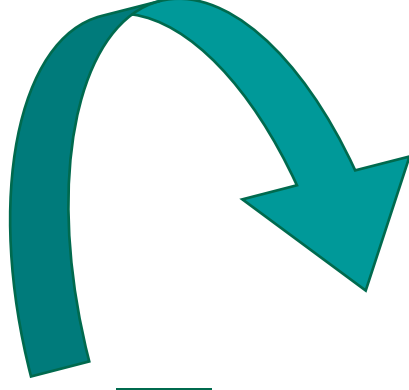
State Support of Level 1 Costs

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% of Earnings on Property	plus	100% of State Revenue in Lieu of taxes	plus	100% of Federal Revenue in Lieu of Taxes	=	Other Revenue Contribution
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Other Revenues capacity includes 50% of earnings on property, KPCs 1210 and 1220; 100% of State Revenues in Lieu of taxes, KPCs 8231, 8232, 8233, and 8240; and 100% of 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 34% of its Level 1 cost. On average, in FY2008/09, the state contributed 36.45% 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	<b>Minus</b>	Local Share of Level 1 Cost	=	Local Revenue Over Level 1 Local Share
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Revenue over Level 1 is the difference between the sales and property tax (including debt) and other revenues for the school system (minus the portion of revenue generated to support a TIF) and local support of Level 1 cost.

### 2. Limit on State Level 2 Support

*FORMULA: Limit on State Level 2 Support*

Base Foundation Level 1 Cost	<b>Times</b>	Set Limit (34%)	=	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 34%. This figure represents the State's limit on Level 2 support.

### 3. Level 2 Eligible Local Revenue

*FORMULA: Eligible Local Revenue*

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

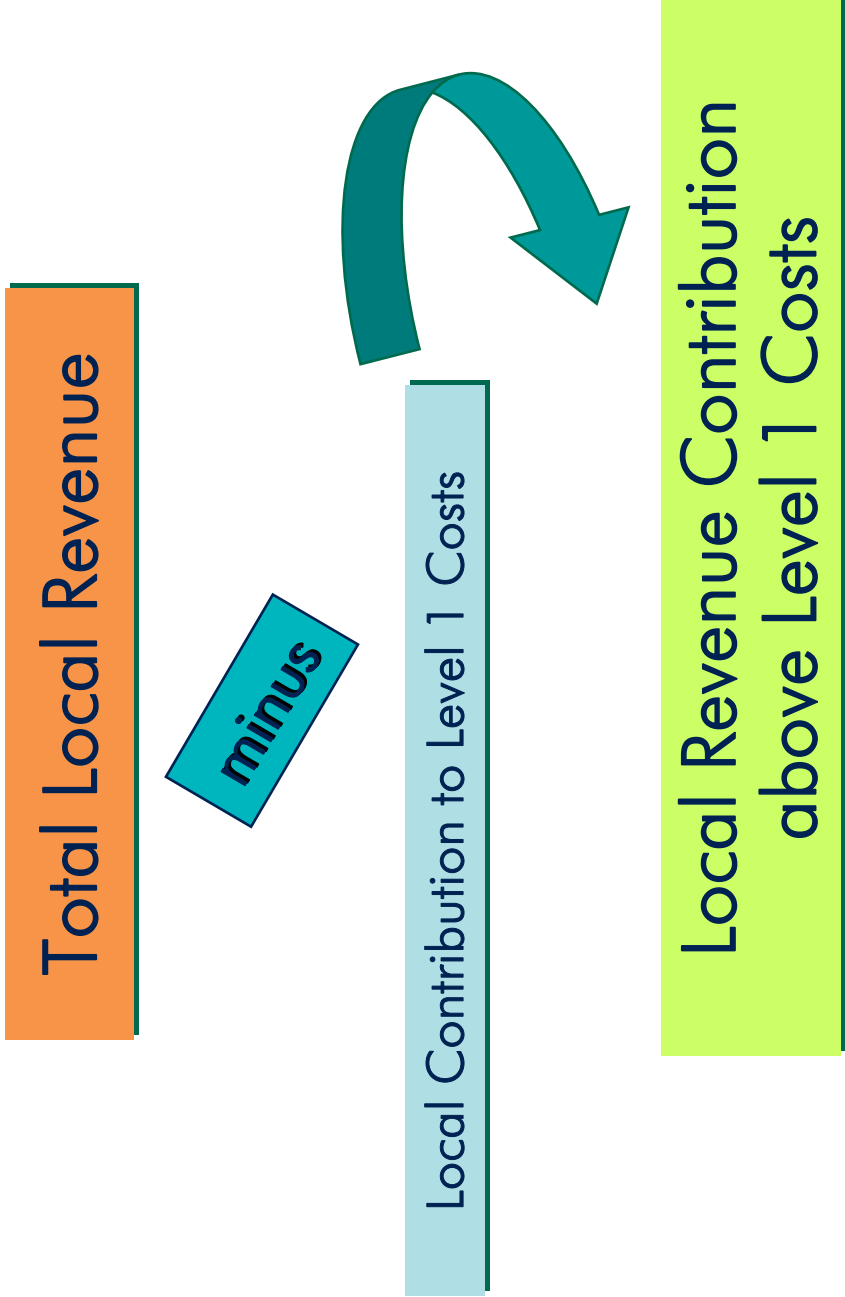
## B. State Support of Level 2 Local Fiscal Effort

### 1. Local Share Level 2

*FORMULA: Local Share Level 2*

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

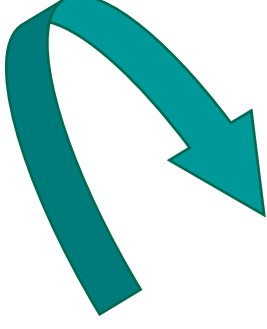


# Determining the Level 2 Limit

Total Level 1 Costs

times

34%



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

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In FY 2007-08, in order to provide a total amount of Level 2 funding comparable to the amount provided in FY 2006-07, the SBESE established a factor of 1.72 to be applied as identified in the formula above. Therefore, the 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 1.72. The SBESE may reestablish this factor as necessary to maintain the current level of reward.

**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. FY 2006-07 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. FY 2007-08 Certificated Pay Raise Continuation Enhancement**

The supplemental funding provided for the FY 2007-08 certificated pay raise will continue for each school system based on the per pupil amount calculated using the adjusted October 1, 2007 membership. The per pupil amount is multiplied times the current February 1 membership.

**F. FY 2007-08 Support Worker Pay Raise Continuation Enhancement**

The supplemental funding provided for the FY 2007-08 support worker pay raise will continue for each school system based on the per pupil amount calculated using the adjusted October 1, 2007 membership. The per pupil amount is multiplied times the current February 1 membership.

**G. Foreign Language Associates**

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

**H. 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 SBESE 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.

## **I. 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.

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 received 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 2008-09 equals \$8,698,635.

## **J. Support for Increasing Mandated Costs in Health Insurance, Retirement and Fuel**

City, Parish and other local school systems shall receive \$100 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.

## *Section I: MFP Formula Definitions*

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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.

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 March 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 with average teacher salaries above the latest published SREB average of \$45,662 (based on FY2007-08 budgeted data) remain exempt from the 50% pay raise requirement.

## **VII. Funding for Type 2 Charters**

Any school authorized as a Type 2 Charter School by the State Board of Elementary and Secondary Education on or after July 1, 2008 shall annually be appropriated funds as determined by applying the formula contained in Louisiana R.S. 17:3995, except that the local share allocation will be funded with a transfer of the MFP monthly amount representing the local share allocation from the city, parish, or local public school board in which the attending students reside. Where student attendance is from multiple school districts, the Department of Education shall determine the local share based on students reported by the schools.

## **VIII. 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.

## **IX. Required Expenditure Amounts**

### **A. Required Pay Raise – Certificated Staff**

HCR 207 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

## Section I: MFP Formula Definitions

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requirement was first initiated in SCR 139 of 2001 for FY 2002-03 and continues in FY 2008-09. HCR 207 adds the requirement that the amount required to be given as certificated pay increases, supplement funding for a legislative pay increase.

- Growth dollars are used in conjunction with the legislative certificated across-the-board pay raise of \$1,019 to maintain the Louisiana average teacher salary at the SREB average.
- Districts with growth whose average teacher salaries are below the latest published SREB average must utilize growth funds to the extent available to provide the \$1,019 across-the-board certificated pay raise.
- The certificated pay increase will be funded under three possible scenarios:
  1. District is exempt from having to give the pay raise because the district did not receive an increase in MFP funds or because the district's average teacher salary is at or above the SREB average
    - Districts in this category will receive the \$1,019 certificated pay increase entirely from the \$55 million line item appropriation for teacher salaries
  2. District has growth funds but they are not enough to fund the \$1,019 certificated pay increase entirely
    - The portion not available through the 50% growth money will be paid from the \$55 million line item appropriation for teacher salaries
  3. District has growth funds exceeding the amount required to give the \$1,019 certificated pay increase
    - Districts in this category must distribute the \$1,019 across-the-board to all certificated staff, but may distribute the amount above the \$1,019 using the flexibility provision
- Districts and Lab Schools with average teacher salaries *above* the latest published SREB average of \$45,662 (based on FY 2007-08 budgeted data) remain exempt from the 50% pay raise requirement.
- The pay raise is REQUIRED to be distributed to every certificated staff in the same amount (an "across-the-board" pay raise).
- Any city, parish, or other local school system that in FY 2002-03 had a generator of electricity assessed at the retail rate of 25% included within its local wealth calculation that was later adjusted to a wholesale rate of 15% and, consequently received an increase in the state contribution of MFP funds in FY 2003-04 resulting in growth funds of which 50% was distributed as certificated pay raises, shall not be required to distribute pay raises in FY 2008-09.

## 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. 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 207)*

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)
- 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 three. First year teachers will receive an installation incentive of an additional \$6,000; second and third year teachers will receive a retention incentive of an additional \$4,000. These amounts must be provided to each Foreign Associate Teacher by each school district or school in which they are employed.

### 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.

## **X. Accountability Provisions**

### **A. 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 4 (SI4) that does not have a SBESE-approved reconstitution plan.

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 SBESE-approved and implemented reconstitution plan.

### **B. Accountability for At-Risk Funding**

In FY 2008-09, an accountability measure will be implemented for the funding generated by the At-Risk Weight.

The total amount of the FY 2007-08 allocation for the At-Risk Weight will be identified and city, parish, or other local school boards will be required to submit a report, in a manner prescribed by the Department of Education and approved by the State Board of Elementary and Secondary Education, describing the schools where the funds were used and the purposes for which these funds were utilized in the previous school year.

In FY 2009-10, the reporting mechanism will be modified and expanded based on the data collected in FY 2008-09.

The incremental amount of funding for each city, parish, or other local school board generated by the increased At-Risk Weight in FY 2008-09 will be identified by the Department of Education. At the beginning of the school year, each city, parish, or other local school board must demonstrate that at least 85% of the incremental At-Risk funding, adjusted by the amount of funds required under paragraph IX., A of HCR 207 of the 2008 Regular Session, is being directed to schools which have 50% or more free or reduced-price lunch students. The allocation of at least 85% of the incremental At-Risk funding shall be distributed proportionately to each school based on the number of students in each school having 50% or more free or reduced-price lunch students. The local school systems will be required to submit a report, in a manner prescribed by the Department of Education and approved by the State Board of Elementary and Secondary Education, detailing the allocation and use of these funds.

City, parish, or other local school boards that have at least one low-performing school (schools in Academic Assistance or Academic Unacceptable status) will be required to submit, at the beginning of the school year, district-wide plans detailing how the identified incremental At-Risk funding will be allocated to and utilized by the low-performing schools. A pilot program will be implemented by the Department of Education for the 2008-09 school year to analyze the FY 2008-09 plans and to offer technical assistance to the local school systems on proven, effective interventions for At-Risk students.

In FY 2009-10, the program will be modified and expanded based on data collected in the pilot program.

### **C. Accountability for Career and Technical Education Funding**

In FY 2008-09, an accountability measure will be implemented for the funding generated by the Career and Technical Education weight.

The amount of the additional funding generated by the increase in the Career and Technical Education weight in the current year will be identified. It is the intention of the State Board of Elementary and Secondary Education that these funds be utilized to enhance Career and Technical Education activities. City, parish, or other local school boards will be required to expend 100% of the incremental Career and Technical Education funding, adjusted by the amount of funds required under paragraph IX., A of HCR 207 of the 2008 Regular Session, on Career and Technical Education activities. The local school systems will be required to submit a report, in a manner prescribed by the Department of Education, detailing how these funds were utilized.

In FY 2009-10, the Department will modify implementation of this reporting mechanism based on the data collected in FY 2008-09.

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

## FY 2008-09 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 2007-2008 MFP Budget Letter to the 2008-2009 MFP Budget Letter.

**Table 2: MFP Distribution and Adjustments**

Provides the Total MFP distribution, minus audit adjustments, and the monthly MFP distributions for the 69 Louisiana school systems.

**Table 3: FY 2008-2009 MFP Level 1 Base Cost and Level 2 Reward Incentive**

Provides the detailed calculation of the 2008-2009 MFP Levels 1 and 2 for the 69 Louisiana school systems.

**Table 3A: FY 2008-2009 Certificated Pay Raise Requirement**

Provides the calculation of the 2008-2009 50% pay raise requirement for certificated personnel.

**Table 4: FY 2008-2009 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 and 2007-2008 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 4A: FY 2008-2009 Stipends for Foreign Associate Teachers**

Provides for the distribution of the 2008-2009 stipends for Foreign Associate Teachers.

**Table 5A: FY 2008-2009 Allocation for the LSU and SU Lab Schools**

Provides the Total MFP distribution for LSU and SU Lab Schools, minus audit adjustments, in addition to the monthly MFP distributions and calculation of the 50% pay raise requirement.

- Table 5B1: FY 2008-2009 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 5B2: FY 2008-2009 MFP State Share Allocation for the Recovery School District other than Orleans Parish School District**  
Provides the calculation of the State Share Allocation to the RSD Charter Schools other than those in 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: 2006-2007 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, 2008 Student Membership**  
Provides the February 1, 2008 student membership by grade level and the adjusted February 1, 2007 total membership for the 69 Louisiana school systems.

# Formula Calculation Legend

Formula 

Input 

Link 



*Table 1: State Level Comparison*

MFP Formula Items	FY2007-08 Budget Letter (April 2008)	FY2008-09 Budget Letter Circular No. 1110	Comparison of FY2007/08 Budget Letter to FY2008/09 Budget Letter	% Change
	(1) <i>Input</i>	(2) <i>Link</i>	(3) <i>Formula</i>	(4) <i>Formula</i>
Selected Formula Factors	Source: Prior Year Budget Letter, Table 1	Source: Current Year Budget Letter	Col.(2) - Col.(1)	Col.(3) ÷ Col.(1)

Table 2: FY 2008-2009 MFP Distribution and Adjustments

FY2008-09 MFP State Share of Levels 1, 2, and 3 with Continuation of FY2007/08 Pay Raise	FY06/07 Audit Adjustments	FY07/08 Audit Adjustments	Total Audit Adjustments	Adjustments Due to Student, CAFR/AFR and PEP Audits	
				Due District (+)	Due State (-)
(1)	(2)	(3)	(4)	(5)	(6)
<i>Link</i>	<i>Input</i>	<i>Input</i>	<i>Formula</i>	<i>Formula</i>	<i>Formula</i>
Table 3, Col.(32)	Prior Year Adjusted Budget Letter	Prior Year Adjusted Budget Letter	Col.(2) + Col.(3)	If Col.(4) > 0, use, otherwise 0	If Col.(4) < 0, use, otherwise 0

FY2008-09 Foreign Language Associate Teacher Stipends	Minus State Share Adjustment for Recovery School District	FY2008-09 Total MFP Distribution with Adjustments	Monthly Payments July 2008 through June 2009
(7)	(8)	(9)	(10)
<i>Link</i>	<i>Link</i>	<i>Formula</i>	<i>Formula</i>
Table 4a, Col.(5)	Table 5b1, Col.(13) Table 5b2, Col.(9)	Col.(1) + Col.(4) + Col.(7) + Col.(8)	Col.(9) ÷ 12

Table 3: FY 2008-2009 MFP Level 1 Base Per Pupil and Level 2 Local Incentive

February 1, 2008 Student Membership (per SIS) (with projections for Hurricane-Affected)	AT-RISK STUDENTS (per SIS) 2.1.08	Weighted Add-on Students At Risk (with LEP)	CAREER & TECHNICAL ED UNITS (per LEADS) 10.1.07	Weighted Add-On Units Career & Technical	SPECIAL ED, OTHER EXCEPTIONALITIES STUDENTS (per SER) 2.1.08	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 22%	Source: LEADS	Col.(3a) x 6%	Source: Special Education Reporting System (SER)	Col.(4a) x 150%

SPECIAL ED, GIFTED AND TALENTED STUDENTS (per SER) 2.1.08	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)	FY2008 - 09 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	FY2008-09 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.(11a) > 0, use, otherwise 0	If Col.(16) - Col.(11a) < 0, use, otherwise 0	Col.(10) x 34%	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 2008-2009 MFP Level 1 Base Per Pupil and Level 2 Local Incentive

FY2008-09 Levels 1 & 2 STATE SHARE OF COST	Per Pupil Amount	FY2008-09 Level 3 State Funding without Continuation of FY07/08 Pay Raise	Per Pupil Amount	FY2008-09 Levels 1, 2 & 3 STATE SHARE OF COST without Continuation of FY07/08 Pay Raise	Per Pupil Amount	FY2008-09 Level 3 State Funding with Continuation of FY07/08 Pay Raise	Per Pupil Amount
(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
Formula	Formula	Link	Formula	Formula	Formula	Link	Formula
Col.(12) + Col.(22)	Col.(24) ÷ Col.(1)	Table 4, Col.(36)	Col.(26) ÷ Col.(1)	Col.(24) + Col.(26)	Col.(28) ÷ Col.(1)	Table 4, Col.(45)	Col.(30) ÷ Col.(1)

FY2008-09 Levels 1, 2 & 3 STATE SHARE OF COST with Continuation of FY07/08 Pay Raise	Per Pupil Amount	State Funds (with FY07/08 Pay Raise Continuation) as Percent of Total State and Local	Rank	FY2008-09 Levels 1 and 2 LOCAL SHARE OF COST	Per Pupil Amount	Rank	Local Revenue as Percent of Total State and Local
(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)
Formula	Formula	Formula	Formula	Formula	Formula	Formula	Formula
Col.(24) + Col.(30)	Col.(32) ÷ Col.(1)	Col.(32) ÷ Col.(40)	District Rank based on Col.(34)	Col.(11a) + Col.(20)	Col.(36) ÷ Col.(1)	District Rank based on Col.(37)	Col.(36) ÷ Col.(40)

FY2008-09 TOTAL STATE (with Continuation of FY2007/08 Pay Raise) AND LOCAL COST OF Levels 1, 2 and 3	Per Pupil Amount	Rank	FY2007-08 STATE SHARE OF COST LEVELS 1, 2, & 3 (July 2007 + Dec Pay Raise)	2007/08 Per Pupil State Share Levels 1, 2, & 3 (July 2007 + Dec. Pay Raise)	Difference between FY2008-09 State Share of Costs Levels 1, 2 & 3 (with Stipends and Continuation of FY2007/08 Pay Raise) and FY2007/08 with Pay Raise
(40)	(41)	(42)	(43)	(44)	(45)
Formula	Formula	Formula	Input	Input	Formula
Col.(32) + Col.(36)	Col.(40) ÷ Col.(1)	District Rank based on Col. (41)	Prior Year Budget Letter	Prior Year Budget Letter	Col.(32) - Col.(43) + Table 4A, Col.(5)

Table 3A: FY 2008-2009 Certificated Pay Raise Requirement

LEVEL 1 & 2 STATE INCREASES AND ADJUSTMENTS						
FY2008-09 Levels 1 & 2 STATE SHARE OF COST	Per Pupil Amount	Rank	2007-08 Budget Letter Level 1 & 2 State Share of Costs	Per Pupil Amount	Change in MFP Distribution between FY2008-09 and FY2007-08	Increases in MFP Funding
(1)	(2)	(3)	(4)	(5)	(6)	(7)
<i>Link</i>	<i>Formula</i>	<i>Formula</i>	<i>Input</i>	<i>Input</i>	<i>Formula</i>	<i>Formula</i>
Table 3, Col.(24)	Col.(1) ÷ Table 3,Col.(1)	District Rank based on Col.(2)	Prior Year Budget Letter	Prior Year Budget Letter	Col.(1) - Col.(4)	If Col.(6) > 0 use, otherwise 0

LEVEL 1 & 2 STATE INCREASES AND ADJUSTMENTS (continued)			2008-09 PAY RAISE REQUIREMENT			
Per Pupil Amount	Decreases in MFP Funding	No. of Districts	Adjustment for Increased Students - Amount Subtracted From MFP Increase	Increased MFP Funding (L1&2) After Adjustment for Student Increases	No. of Districts	50% Distribution Amount for Certificated Pay Increase <u>Including</u> Retirement
(8)	(9)	(10)	(11)	(12)	(13)	(14)
<i>Formula</i>	<i>Formula</i>	<i>Formula</i>	<i>Formula</i>	<i>Formula</i>	<i>Formula</i>	<i>Formula</i>
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

2008-09 PAY RAISE REQUIREMENT (continued)				Estimated Average Pay Raise from 50% Requirement for Districts Below SREB Average	
FY2007-2008 Budgeted Average Teacher Salary	Districts Below SREB Average Teacher Salary	No. of Districts	50% Distribution Amount for Certificated Pay Increase <u>Excluding</u> Retirement Contribution of 15.5%	Oct.1, 2007 Certificated Staff Plus Personnel Directors and School Nurses	Estimated Pay Raise Per FTE
(15)	(16)	(17)	(18)	(19)	(20)
<i>Input</i>	<i>Formula</i>	<i>Formula</i>	<i>Formula</i>	<i>Input</i>	<i>Formula</i>
Source: PEP	If Col.(15) < \$45,662, use Col.(14), otherwise 0	If Col.(16) > 0, use 1, otherwise 0	If Col.(16) > 0, use Col.(16) ÷ 1.155, otherwise 0	Source: PEP	Col.(18) ÷ Col.(19)

Table 4: FY 2008-2009 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 Support Worker 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		Hold Harmless	
Number of Foreign Associate Teachers February 1, 2008	Level 3 State Funding for Foreign Associate Teachers	Number of Students Received from SI2 - SI6 Schools	2008-09 Accountability Reward Amount	Feb. 1, 2008 Student Membership	Increase Cost Adjustment	FY2006/07 Hold Harmless Amount	Pay Raise & Insurance Supplement Amounts from Prior Years
	\$20,000	Based on 2007-08 Data	\$3,426		\$100		
(21) Input	(22) Formula	(23) Input	(24) Formula	(25) Link	(26) Formula	(27) Input	(28) Input
Division of Student Standards & Assessments	\$20,000 x Col.(21)	Planning, Analysis & Information Resources (PAIR)	Col.(23) x "State average of Table 3, Col.(33)"	Table 3, Col.(1)	Col.(25) x \$100	Source: MFP Budget Letter (Circular 1096 FY2006/07) Table 4, Col.(20)	Source: Historical Data

Table 4: FY 2008-2009 Level 3 Unequalized Funding

Hold Harmless (cont'd)							TOTAL LEVEL 3 UNEQUALIZED FUNDING  (Without FY07-08 Pay Raise Continuation)
Remaining Hold Harmless	One-Tenth (FY07/08) Reduction of Remaining Hold Harmless	St. Charles Reduction of (FY07/08) MFP Growth Dollars	Remaining Hold Harmless (FY2008/09)	One-Tenth (FY08/09) Reduction of Remaining Hold Harmless	February 1, 2008 Membership (Non-Hold Harmless Districts)	Redistribution of Hold Harmless Phase-out (FY2007/08 thru FY2008/09)	
(29)	(30)	(31)	(32)	(33)	(34)	\$16.32 (35)	(36)
Formula	Formula	Input	Formula	Formula	Formula	Formula	Formula
Col.(27) – Col.(28)	[Col.(29) x 10%] x - 1	Source: Per agreement with St. Charles Parish School Board	Col.(29) + Col.(30) + Col.(31)	[Col.(29) ÷ 9] x -1	If Col.(30) < \$0, use 0, otherwise Table 3 Col.(1)	Col.(34) x \$16.32	Col.(4) + Col.(8) + Col.(12) + Col.(16) + Col.(22) + Col.(24) + Col.(26) + Col.(28) + Col.(29) + Col.(30) + Col.(31) + Col.(33) + Col.(35)

2007-08 Pay Raises Continuation							
2007-08 Certificated Pay Raise Supplement (Dec 2007)	Adjusted October 1, 2007 Student Membership	Certificated Pay Raise Per Pupil Amount	2007-08 Certificated Pay Raise Continuation	2007-08 Support Worker Pay Raise Supplement (Dec 2007)	Adjusted October 1, 2007 Student Membership	Support Worker Pay Raise Per Pupil Amount	2007-08 Support Worker Pay Raise Continuation
(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)
Input	Input	Formula	Formula	Input	Input	Formula	Formula
Source: Circular 1101 December MFP Pay Raise Allocation Col.(2)	2007-2008 Adjusted Budget Letter, Table 3, Col.(1)	Col.(37) ÷ Col.(38)	Col.(39) x Table 3, Col.(1)	Source: Circular 1101 December MFP Pay Raise Allocation Col.(4)	2007-2008 Adjusted Budget Letter, Table 3, Col.(1)	Col.(41) ÷ Col.(42)	Col.(43) x Table 3, Col.(1)

TOTAL LEVEL 3 UNEQUALIZED FUNDING  (With FY07-08 Pay Raise Continuation)
(45)
Formula
Col.(36) + Col.(40) + Col.(44)

Table 4A: FY 2008-2009 Foreign Associate Teacher Stipends

Foreign Associate Teacher Stipends				
Number of First Year Foreign Associate Teachers in FY2008/09	Stipend for First Year Foreign Associate Teachers	Number of Second and Third Year Foreign Associate Teachers in FY2008/09	Stipend for Second and Third Year Foreign Associate Teachers	Total Stipends for Foreign Associate Teachers
	\$6,000		\$4,000	
(1) <i>Input</i>	(2) <i>Formula</i>	(3) <i>Input</i>	(4) <i>Formula</i>	(5) <i>Formula</i>
Division of Student Standards & Assessments	Col.(1) x \$6,000	Division of Student Standards & Assessments	Col.(3) x \$4,000	Col.(2) + Col.(4)



Table 5A: FY 2008-2009 Allocation for the Lab Schools

2007-08 Pay Raise Continuation						
Feb. 1, 2008 Student Membership	MFP State Average Per Pupil (L1,L2+L3)	MFP Allocation	2007-08 Certificated Pay Raise Supplement (Dec 2007)	Adjusted Student Membership 10/1/07	Certificated Pay Raise Per Pupil Amount	2007-08 Certificated Pay Raise Continuation
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Input	Link	Formula	Input	Input	Formula	Formula
Source: SIS	State Average for Table 3, Col.(29)	Col.(1) x (Col.(2))	Circular 1101 December MFP Pay Raise Allocation Col.(2)	Prior Year Adjusted Budget Letter	Col.(4) ÷ Col.(5)	Col.(1) x Col.(6)

2007-08 Pay Raise Continuation (Continued)						
2007-08 Support Worker Pay Raise Supplement (Dec 2007)	Adjusted Student Membership 10/1/07	Support Worker Pay Raise Per Pupil Amount	2007-08 Support Worker Pay Raise Continuation	Total Continuation of FY2007/08 Pay Raise	Total MFP Allocation Plus Continuation of FY2007/08 Pay Raise	Monthly Payment Amount
(8)	(9)	(10)	(11)	(12)	(13)	(14)
Input	Input	Formula	Formula	Formula	Formula	Formula
Circular 1101 December MFP Pay Raise Allocation Col.(2)	Prior Year Adjusted Budget Letter	Col.(8) ÷ Col.(9)	Col.(1) x Col.(10)	Col.(7) + Col.(11)	Col.(12) + Col.(3)	Col.(13) ÷ 12

**50% Certificated Pay Raise Requirement Calculation**

FY2007-08 Level 1 & 2 State Per Pupil Amount	February 1, 2007 Student Membership	FY2007-2008 Level 1 & 2 MFP Allocation	FY2008-2009 Level 1 & 2 State Average Per Pupil Amount	Feb. 1, 2008 Student Membership	FY2008-2009 Level 1 & 2 MFP Allocation	Increase in Level 1 & 2 Funding
(15)	(16)	(17)	(18)	(19)	(20)	(21)
Input	Input	Formula	Formula	Formula	Formula	Formula
Prior Year Adjusted Budget Letter	Prior Year Adjusted Budget Letter	Col.(15) x Col.(16)	Table 3, Col.(25)	Col.(1)	Col.(18) x Col.(19)	If Col.(20) - Col.(17)

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	07-08 Budgeted Average Teacher Salary SREB Average \$45,662	Net Distribution Excluding 15.5% Amount for Employer Retirement Contribution
(22)	(23)	(24)	(25)	(26)	(27)	(28)
Formula	Formula	Formula	Formula	Formula	Input	Formula
Col.(19) - Col.(16)	Table 3, Col.(25)	Col.(22) x Col.(23) x - 1	Col.(21) + Col.(24)	Col.(25) x .5	Source: SREB Table, based on NEA data	If Col.(27) < \$45,667, use Col.(26) ÷ 1.155, otherwise 0

Table 5B1: FY 2008-2009 Allocation for the Recovery School District - Orleans

	\$3,204	2007-08 Pay Raise Continuation			
Projected Enrollment for FY2008-09 (per Survey 1-31-08)	State Share Per Pupil (Levels 1, 2 & 3) for Orleans Parish	MFP Allocation	2007-08 Certificated Pay Raise Supplement (Dec 2007)	Adjusted Student Membership 10/1/07	Certificated Pay Raise Per Pupil Amount
(1)	(2)	(3)	(4)	(5)	(6)
Input	Link	Formula	Input	Input	Formula
Source: Enrollment Survey	Table 3, Col.(29)	Col.(1) x Col.(2)	Circular 1101 December MFP Pay Raise Allocation Col.(2)	Prior Year Adjusted Budget Letter	Col.(4) ÷ Col.(5)

2007-08 Pay Raise Continuation - (Continued)					
2007-08 Certificated Pay Raise Continuation	2007-08 Support Worker Pay Raise Supplement (Dec 2007)	Adjusted Student Membership 10/1/07	Support Worker Pay Raise Per Pupil Amount	2007-08 Support Worker Pay Raise Continuation	Total Continuation of FY2007/08 Pay Raise
(7)	(8)	(9)	(10)	(11)	(12)
Formula	Input	Input	Formula	Formula	Formula
Col.(1) x Col.(6)	Circular 1101 December MFP Pay Raise Allocation Col.(2)	Prior Year Adjusted Budget Letter	Col.(8) ÷ Col.(9)	Col.(1) x Col.(10)	Col.(7) + Col.(11)

Total FY2008-09 MFP Allocation plus Continuation of FY2007/08 Pay Raise	Audit Adjustments FY06/07 Budget Letter	Audit Adjustments FY07/08 Budget Letter	Total Audit Adjustments	Total FY2008-09 Allocation plus Continuation of FY2007/08 Pay Raise with Audit Adjustments	Monthly Payment Amount
(13)	(14)	(15)	(16)	(17)	(18)
Formula	Input	Input	Formula	Formula	Formula
Col.(12) + Col.(3)	Prior Year Adjusted Budget Letter	Prior Year Adjusted Budget Letter	Col.(14) + Col.(15)	Col.(13) + Col.(14) + Col.(15)	Col.(17) ÷ 12

Table 5B2: FY 2008-2009 Allocation for the Recovery School District - LA

Continuation of FY2007-08 Pay Raise				
Enrollment Feb. 1, 2008 (per SIS)	State Share Per Pupil (Levels 1, 2 & 3)	MFP Allocation	Certificated Pay Raise Per Pupil Amount	2007-08 Certificated Pay Raise Continuation
(1)	(2)	(3)	(4)	(5)
Input	Link	Formula	Link	Formula
Source: SIS	Table 3, Col.(29)	Col.(1) x (Col.(2))	Table 4, Col.(39)	Col.(1) x Col.(4)

Continuation of FY2007-08 Pay Raise (Continued)				
Support Worker Pay Raise Per Pupil Amount	2007-08 Support Worker Pay Raise Continuation	Total Continuation of FY2007/08 Pay Raise	Total FY2008-09 MFP Allocation plus Continuation of FY2007/08 Pay Raise	Monthly Payment Amount
(6)	(7)	(8)	(9)	(10)
Link	Formula	Formula	Formula	Formula
Table 4, Col.(43)	Col.(1) x Col.(6)	Col.(5) + Col.(7)	Col.(3) + Col.(8)	Col.(9) ÷ 12

Table 6: FY 2008-2009 Local Deduction Calculation

Local Deduction (Property, Sales & Other Revenue)		
2006 Ad Valorem Tax Revenues (per 06/07 AFR)	2006 Net Assessed Property (with 10% Cap)	Projected Yield of Property Tax Millage Rate of
		<b>20.32</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
<i>Link</i>	<i>Link</i>	<i>Formula</i>
Table 7, Col. (26)	Table 7, Col.(3c)	Col.(2) x 20.32 ÷ 1000

Local Deduction (Property, Sales & Other Revenue)(continued)				
FY2006-07 Sales Tax Revenue (per 06/07 AFR)	FY2006-07 Computed Sales Tax Base with 15% Cap on Growth	Projected Yield of Sales Tax Rate of	Other Revenue	Total Local Deduction (sales,prop,other)
		<b>0.95%</b>		
<b>(4)</b>	<b>(5)</b>	<b>(6)</b>	<b>(7)</b>	<b>(8)</b>
<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 0.95%	Table 7, Col.(37)	Col.(3) + Col.(6) + Col.(7)

Table 7: FY 2006-2007 Local Property and Sales Tax Revenues

2006 ASSESSED PROPERTY VALUE					
2006 TOTAL ASSESSED PROPERTY VALUE	2006 ASSESSED HOMESTEAD EXEMPTION	2006 NET ASSESSED TAXABLE PROPERTY	(Prior Year) 2005 Net Assessed Taxable Property (Without cap)	% Change	2006 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: FY2006-07 AFR kpc 62220 Col.(3)	Source: FY2006-07 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: FY2006-07 AFR kpc 62320 Col.(3)	Source: FY2006-07 AFR kpc 62320 Col.(4)	Source: FY2006-07 AFR kpc 62320 Col.(5)	Source: FY2006-07 AFR kpc 62320 Col.(6)	Source: FY2006-07 AFR kpc 62320 Col.(7)	Source: FY2006-07 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: FY2006-07 AFR kpc 62620 Col.(3)	Source: FY2006-07 AFR kpc 62620 Col.(4)	Source: FY2006-07 AFR kpc 62620 Col.(5)	Source: FY2006-07 AFR kpc 62620 Col.(6)	Source: FY2006-07 AFR kpc 62620 Col.(7)	Source: FY2006-07 AFR kpc 62620 Col.(8)	Col.(14) + Col.(18)

Table 7: FY 2006-2007 Local Property and Sales Tax Revenues

SUMMARY OF AD VALOREM TAXES						TOTAL AD VALOREM REVENUE INCLUDING DEBT (2006-07 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)
Formula	Formula	Formula	Formula	Formula	Formula	Formula
Col.(4) + Col.(6) + Col.(13)	Col.(5) + Col.(7) + Col.(14)	Col.(11) + Col.(18)	$[\text{Col.}(19) \div \text{Col.}(3)] \times 1000$	$[\text{Col.}(12) \div \text{Col.}(3)] \times 1000$	$[\text{Col.}(26) \div \text{Col.}(3)] \times 1000$	Col.(12) + Col.(19)

SUMMARY OF SALES TAXES			TOTAL SALES TAX REVENUE 2006-2007 AFR
COMBINED SALES PERCENT	SALES REVENUE (NON-DEBT)	SALES REVENUE (DEBT)	
(27)	(28)	(29)	(30)
Input	Input	Input	Formula
Source: FY2006-07 AFR kpc 63320 Col.(3)	Source: FY2006-07 AFR kpc 63320 Col.(4)	Source: FY2006-07 AFR kpc 63320 Col.(5)	Col.(28) + Col.(29)

COMPUTED SALES TAX BASE					
(Prior Year) 2007-08 COMPUTED SALES TAX BASE (Without cap)	2008 - 2009 COMPUTED SALES TAX BASE	COMPUTED SALES TAX BASE PERCENT CHANGE	COMPUTED SALES TAX BASE with GROWTH CAP OF	NON-DEBT RATE	DEBT RATE
(31)	(32)	(33)	(34)	(35)	(36)
Input	Formula	Formula	Formula	Formula	Formula
Prior Year Budget Letter, Table 7, Col.(32)	Col.(30) ÷ Col.(27)	$[\text{Col.}(32) - \text{Col.}(31)] \div \text{Col.}(31)$	15% If $[\text{Col.}(32) - \text{Col.}(31)] \div \text{Col.}(31) > 15\%$ , use $\text{Col.}(31) \times 1.15$ ; 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 (2006-07 AFR)	Total Revenue (for Use in MFP Level 1 and 2)	Per Pupil Amount
(37)	(38)	(39)
Input	Formula	Formula
Source: FY2006-07 AFR kpc's (50% of 1210 & 1220), 8231, 8232, 8233, 8240, 14200, 14300, 14400	Col.(26) + Col.(30) + Col.(37)	Col.(38) ÷ Table 3, Col.(1)

Table 8: MFP February 1, 2008 Student Membership

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

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

Feb. 1, 2008 LEA Total (with Projections for Hurricane-Affected Districts)	Adjusted 2.1.07 LEA Total (Includes Minimums for Hurricane-Affected Districts)	Change	Percent	Change (Increases)	Change (Decreases)
(16)	(17)	(18)	(19)	(20)	(21)
Formula	Input	Formula	Formula	Formula	Formula
Sum of Col.(1) thru Col.(15)	Source: SIS	Col.(16) - Col.(17)	Col.(18) ÷ Col.(17)	If Col.(18) > 0 use Col. 18, otherwise blank	If Col.(18) < 0 use Col. 18, otherwise blank

*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*

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**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.

### *Section III: Glossary*

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**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, 2008

HOUSE CONCURRENT RESOLUTION NO. 207

BY REPRESENTATIVE TRAHAN AND SENATORS ADLEY, ALARIO, AMEDEE, BROOME, CASSIDY, CHAISSON, CHEEK, CRAVINS, CROWE, DONAHUE, DORSEY, DUPLESSIS, DUPRE, ERDEY, B. GAUTREAUX, GRAY, HEBERT, HEITMEIER, JACKSON, LAFLEUR, LONG, MARIONNEAUX, MARTINY, MICHOT, MOUNT, MURRAY, NEVERS, QUINN, RISER, THOMPSON, 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 6, 2008.

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 6, 2008, 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 6, 2008, is hereby approved to read as follows:

MINIMUM FOUNDATION PROGRAM  
ELEMENTARY AND SECONDARY EDUCATION  
COST DISTRIBUTION FORMULA  
2008-09 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.

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.

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. For increases in the current year February 1 membership above the October 1 number, the Recovery School District, district of prior jurisdiction, and local education agencies shall receive individually a mid-year adjustment based on the number of students identified above the membership number times one-half of the final MFP allocation per pupil.

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 projected base membership: Orleans Parish - 32,704 to be divided between the Recovery School District Operated and Charter Schools and the Orleans Parish School District; Plaquemines - 3,520 students; and St. Bernard - 4,038 students. This projected membership amount will apply in FY 2008-09 only. Using the October 1 student membership count, final allocations will be determined. Adjustments to allocations will be made upward or downward depending on the October 1 student membership count.

**Plus**

## 2. Add-on Students/Units

## a. At-Risk Students weighted at 0.22.

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 0.22.

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

## b. Career and Technical Education course units weighted at .06.

The number of combined fall and spring student units enrolled in secondary career and technical education courses times the weighted factor of 0.06.

## 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 \$3,855.

In the event no provision for an annual increase has been provided and this Resolution remains in effect in the fiscal year 2009-10 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 2009-10.

**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. In FY 2007-08, this millage was 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 except that 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 was 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 except that 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 34% of Total Base Foundation Level 1 State and Local Costs (I.A.5 times .34).

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. Continuation Funding for Pay Raises**

1. 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.

2. 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.

3. 2002-03 Support Worker Pay Raise Continuation Enhancement

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

4. 2006-07 Support Worker Pay Raise Continuation Enhancement

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

## 5. 2007-08 Certificated Personnel Pay Raise Continuation Enhancement

The supplemental funding provided for the 2007-08 certificated pay raise will continue for each district or school based on the prior year per pupil amount times their current year membership.

## 6. 2007-08 Support Worker Pay Raise Continuation Enhancement

The supplemental pay raise allocation for noncertificated support workers provided in FY 2007-08 will continue for each district or school based on the prior year per pupil amount times the current year membership.

**B. 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.

**C. Accountability Student Transfer Enhancement**

Any district that includes in their membership a student who:

1. Transferred from an Academically Unacceptable School (AUS) 1, 2, 3, 4, 5, 6, or 6+ in another district; and
2. Attended the Academically Unacceptable School (AUS) 1, 2, 3, 4, 5, 6, or 6+ 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.

**D. 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.

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

City, parish, and other local school systems shall receive a minimum of \$100.00 for each student in the prior year February 1 membership.

**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 March 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 IX A. Provisions specified in section VIII through X of this Resolution shall apply to these schools.

#### **VII. Funding for Type 2 Charter Schools**

Any school authorized as a Type 2 Charter School by the State Board of Elementary and Secondary Education on or after July 1, 2008, shall annually be appropriated funds as determined by applying the formula contained in R.S. 17:3995, except that the local share allocation will be funded with a transfer of the MFP monthly amount representing the local share allocation from the city, parish, or local public school board in which the attending students reside. Where student attendance is from multiple school districts, the Department of Education shall determine the local share based on students reported by the schools.

#### **VIII. 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.

#### **IX. 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, Recovery School District, and LSU and Southern Lab schools with an average teacher salary below the latest published SREB average teacher salary. This pay raise shall be provided in an equal amount to all certificated personnel.

Any city, parish, or other local school system that in FY 2002-03 had a generator of electricity assessed at the retail rate of 25% included within its local wealth calculation that was later adjusted to a wholesale rate of 15% and, consequently received an increase in the state contribution of MFP funds in FY 2003-04 resulting in growth funds of which 50% was distributed as certificated pay raises, shall not be required to distribute pay raises in FY

2008-09 under paragraph IX, A of this Resolution. Should this Resolution remain in effect in FY 2009-10 this provision shall not apply.

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 employees on sabbatical in function code 1000-2200, 2134, and 2400.

**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 city, parish, or other local school system or school the state average classroom teacher salary (without PIP) by years of experience and degree beginning with year three. First year teachers will receive an installation incentive of an additional \$6,000; second and third year teachers will receive a retention incentive of an additional \$4,000. These amounts must be provided to each Foreign Associate Teacher by each school district or school in which they are employed.

**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.

**X. Accountability Provisions**

**A. Accountability for School Performance**

1. 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.

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

b. Accountability Data - scores and labels.

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

d. 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.

f. 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.

g. Staffing Data - number per 1,000 pupils for certified teachers, uncertified teachers, and instructional aides.

2. Any student attending an Academically Unacceptable School (AUS) in School Improvement 4 (SI4) 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 5 (SI5) that does not have a BESE-approved and implemented Reconstitution Plan shall not be considered in the MFP formula calculations.

3. Any staff assigned to a SI4 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 (SI5) School that does not have a BESE-approved and implemented Reconstitution Plan shall not be considered in the MFP for any purposes.

#### **B. Accountability for At-Risk Funding**

In FY 2008-09, an accountability measure will be implemented for the funding generated by the At-Risk Weight.

1. The total amount of the FY 2007-08 allocation for the At-Risk Weight will be identified and city, parish, or other local school boards will be required to submit a report, in a manner prescribed by the Department of Education and approved by the State Board of Elementary and Secondary Education, describing the schools where the funds were used and the purposes for which these funds were utilized in the previous school year.

In FY 2009-10, the reporting mechanism will be modified and expanded based on the data collected in FY 2008-09.

2. The incremental amount of funding for each city, parish, or other local school board generated by the increased At-Risk Weight in FY 2008-09 will be identified by the Department of Education. At the beginning of the school year, each city, parish, or other local school board must demonstrate that at least 85% of the incremental At-Risk funding, adjusted by the amount of funds required under paragraph IX, A of this Resolution, is being directed to schools which have 50% or more free or reduced price lunch students. The allocation of at least 85% of the incremental At-Risk funding shall be distributed proportionately to each school based on the number of students in each school having 50% or more free or reduced price lunch students. The local school systems will be required to submit a report, in a manner prescribed by the Department of Education and approved by the State Board of Elementary and Secondary Education, detailing the allocation and use of these funds.

City, parish, or other local school boards that have at least one low performing school (schools in Academic Assistance or Academic Unacceptable status) will be required to submit at the beginning of the school year district-wide plans detailing how the identified incremental At-Risk funding will be allocated to and utilized by the low performing schools. A pilot program will be implemented by the Department of Education for the 2008-09 school year to analyze the FY 2008-09 plans and offer technical assistance to the local school systems on proven, effective interventions for At-Risk students.

In FY 2009-10, the program will be modified and expanded based on data collected in the pilot program.

### **C. Accountability for Career and Technical Education Funding**

In FY 2008-09, an accountability measure will be implemented for the funding generated by the Career and Technical Education weight.

The amount of the additional funding generated by the increase in the Career and Technical Education weight in the current year will be identified. It is the intention of the State Board of Elementary and Secondary Education that these funds be utilized to enhance Career and Technical Education activities. City, parish, or other local school boards will be required to expend 100% of the incremental Career and Technical Education funding,

adjusted by the amount of funds required under paragraph IX, A of this Resolution, on Career and Technical Education activities. The local school systems will be required to submit a report, in a manner prescribed by the Department of Education, detailing how these funds were utilized.

In FY 2009-10, the Department will modify implementation of this reporting mechanism based on the data collected in FY 2008-09.

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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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: June 30, 2008

CIRCULAR: 1110

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: 2008-2009 State Public School Fund – Minimum Foundation  
Program (MFP) Equalization Distribution

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The General Appropriations Bill (House Bill 1) of the 2008 Regular Session of the Louisiana Legislature provides \$3,214,772,070 in funding for the Minimum Foundation Program (MFP) Formula defined in House Concurrent Resolution (HCR) 207 of the 2008 Regular Session of the Louisiana Legislature.

The specific allocation amounts to local school systems, lab schools, and the Recovery School District are identified in the following information:

Tables

- Table 1: **State-Level Comparison**  
Provides comparison of the 2007-2008 MFP Budget Letter to the 2008-2009 MFP Budget Letter.
- Table 2: **MFP Distribution and Adjustments**  
Provides the Total MFP distribution, minus audit adjustments, and the monthly MFP distributions for the 69 Louisiana school systems.
- Table 3: **FY 2008-2009 MFP Level 1 Base Cost and Level 2 Reward Incentive**  
Provides the detailed calculation of the 2008-2009 MFP Levels 1 and 2 for the 69 Louisiana school systems.
- Table 3A: **FY 2008-2009 Certificated Pay Raise Requirement**  
Provides the calculation of the 2008-2009 50% pay raise requirement for certificated personnel.
- Table 4: **FY 2008-2009 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 and 2007-2008 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 4A: **FY 2008-2009 Stipends for Foreign Associate Teachers**  
Provides for the distribution of the 2008-2009 stipends for Foreign Associate Teachers

- Table 5A:** **FY 2008-2009 Allocation for the LSU and SU Lab Schools**  
Provides the Total MFP distribution for LSU and SU Lab Schools, minus audit adjustments, in addition to the monthly MFP distributions and calculation of the 50% pay raise requirement.
- Table 5B1:** **FY 2008-2009 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 5B2:** **FY 2008-2009 MFP State Share Allocation for the Recovery School District other than Orleans Parish School District**  
Provides the calculation of the State Share Allocation to the RSD Charter Schools other than those in 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:** **2006-2007 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, 2008 Student Membership**  
Provides the February 1, 2008, student membership by grade level and the adjusted February 1, 2007, total membership for the 69 Louisiana school systems.

**Significant Changes Affecting Implementation of HCR 207:**

- 1) **Foreign Associate Teacher Stipends** - Includes the addition of stipends for Foreign Associate Teachers to defray installation costs in year one and to provide for retention incentive in year 2 and year 3
  - Further instructions on how to administer these funds will be provided in a separate Circular.
- 2) **Newly Approved Type 2 Charter Schools** - Adds provision that any Type 2 Charter School approved by SBESE *on or after July 1, 2008*, shall be appropriated funds for the local share from the transfer of an MFP monthly amount
- 3) **Accountability for At-Risk Funding** - Adds language requiring accountability for expenditures for At-Risk funding
  - Further explanation of the specific requirements will be outlined in a separate Circular.
- 4) **Accountability for Career and Technical Education Funding** - Adds language requiring accountability for expenditures of Career and Technical Education funding
  - Further explanation of the specific requirements will be outlined in a separate Circular.
- 5) **Recovery School District, Louisiana** – Adds State Share allocations for the RSD Charter Schools located in East Baton Rouge and Pointe Coupee beginning in the 2008-09 school year



6) **50% of Level 1 and 2 Growth Dedicated to Certificated Pay Raises** - Adds the requirement that the amount required to be given as certificated pay increases supplement funding for a legislative pay increase

- Growth dollars are used in conjunction with the legislative certificated across the board pay raise of \$1,019 to maintain the Louisiana average teacher salary at the SREB average
- Districts with growth whose average teacher salaries are *below* the latest published SREB average must utilize growth funds to the extent available to provide the \$1,019 across-the-board certificated pay raise.
- The certificated pay increase will be funded under three possible scenarios.
  - 1) District is exempt from having to give the pay raise because the district did not receive an increase in MFP funds or because the district's average teacher salary is at or above the SREB average
    - Districts in this category will receive the \$1,019 certificated pay increase entirely from the \$55 million line item appropriation for teacher salaries
  - 2) District has growth funds but it is not enough to fund the \$1,019 certificated pay increase entirely
    - The portion not available through the 50% growth money will be paid from the \$55 million line item appropriation for teacher salaries
  - 3) District has growth funds exceeding the amount required to give the \$1,019 certificated pay increase
    - Districts in this category must distribute the \$1,019 across-the-board to all certificated staff, but may distribute the amount above the \$1,019 using the flexibility provision
- Districts and Lab Schools with average teacher salaries *above* the latest published SREB average of \$45,662 (based on FY 2007-08 budgeted data) remain exempt from the 50% pay raise requirement
- **Distribution Amount** - The net amount each district must distribute is located in **Table 3A, Column 18**.
  - 4) Employer retirement contributions have been accounted for by dividing each district's 50% distribution by 1.155%. The result of this calculation is the number reflected in Table 3A, Column 18.
- **Distribution Method** - The pay raise provided by this particular aspect of the formula is REQUIRED to be distributed to every certificated staff in the same amount (an "across-the-board" pay raise)
- **Required Timelines for Pay Raise** - This is a permanent pay raise. Therefore, each district shall include the 50% pay increase in the 2008-2009 salary schedules and begin paying the increase by August 1, 2008.
- Further instructions on how to administer the certificated pay raise funding will be provided in a separate Circular.

**Other Revisions to the MFP formula:**

HCR 207 changes to the previous year MFP formula are as follows:

**Level 1:**

- A. Increases the per pupil amount from \$3,752 to \$3,855
- B. Provides projected student amounts greater than the February count for Orleans Parish School Board/Recovery School District, Plaquemines and St. Bernard to recognize growth in these storm impacted areas; October count will determine actual funding
- C. Increases the At-Risk Weight from 21% to 22%
- D. Increases the Career and Technical student weight from 5% to 6%

**Level 2:**

- E. Increases the amount of local revenue eligible for rewards in Level 2 from 33% to 34% of Total Level 1 Costs

**Level 3:**

- F. Provides for an increase from \$91.50 to \$100 per student in Level 3 to offset mandated costs

**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. Use of Deduction/ Chargeback Method
  - Removes relational nature of the wealth calculation
  - Simpler to explain and understand
  - Cost neutral for state and local school districts
  - Calculates a local share based on the Net Assessed Property Value multiplied by a set millage and the Sales Tax Base multiplied by a set sales tax rate
  - Local share is then subtracted from the Total Cost of education in school districts as estimated by the formula
  - The result is the State share provided to each district via the MFP
- C. Cap of 15% on increases in district's sales tax base used in calculating the local share of the formula
- D. Cap of 10% on increases in Net Assessed Property Value when calculating local share of formula
- E. Minimum State share of 25% of Level 1 Costs
- F. Level 2 reward amounts are calculated using a set factor times the Level 1 local share percent for each district
- G. Provides for prior year Certificated and Support Worker Legislative pay raises
- H. Foreign Language Associates salary funding
- I. Mandated Cost Adjustment for fuel, health insurance, and retirement cost increases
- J. Reduction of Hold Harmless Amounts
  - The reduction of the hold harmless amount began in 2007-08 with the hold harmless amount frozen at \$76 million with \$38 million set aside for permanent continuation of pay raise and insurance amounts provided in prior years
  - The remaining hold harmless amount of \$38 million will be reduced by 10% over 10 years and redistributed to all non-hold harmless districts on a per pupil basis
- K. Requirement that 50% of Level 1 and 2 increases be provided for certificated pay raises by districts whose average teacher salary is below the SREB average
- L. Two Mid-year Adjustments based on Student Membership Count Dates of October and February
  - It is critical that the student data transmitted to the Department for October 1, 2008, and February 1, 2009, via the Student Information System (SIS) are accurate and submitted in a timely basis.



- In addition, the February 1, 2009, data will be used to fund the 2009-10 MFP formula.
  - October 1, 2008, compared to February 1, 2008
    - Districts receive base per pupil cost times number of increased students
  - February 1, 2009, compared to October 1, 2008
    - Districts receive one half of base per pupil cost times number of increased students
- M. Modified 70% requirement that restricts educational school expenditures to school building level only, excludes Central office expenditures from measurement, and adds expenditures for principals and assistant principals
- N. 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, 2008, MFP membership.

### ***Data Sources***

For purposes of the MFP calculations required by HCR 207, the 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, 2008, including any school transferred to the Recovery School District.
  - b. Gifted and Talented –SER February 1, 2008, including any school transferred to the Recovery School District.
  - c. Vocational Education – LEADS October 2007, including any school transferred to the Recovery School District.
  - d. At-Risk – Student Information System February 1, 2008, including any school transferred to the Recovery School District.
  - e. Economy of Scale – Student Information System February 1, 2008, including any school transferred to the Recovery School District.
3. Local School System Revenues and Tax Rates – Annual Financial Report data for Fiscal Year 2006-2007.
4. Net Assessed Property Values – Louisiana Tax Commission December 2006 data.
5. Foreign Language Associate Teacher – Data from February 2008.
6. Accountability Student Transfer - Student Information System February 1, 2008, including any school transferred to the Recovery School District.

If you have any questions regarding this information, contact Charlotte Stevens at (225) 342-4989 or via e-mail at [charlotte.stevens@la.gov](mailto:charlotte.stevens@la.gov). This information will be posted to the Department of Education website, [www.louisianaschools.net](http://www.louisianaschools.net). You may also call the Department's toll-free number at 1-877-453-2721.

PGP/BS:cs

Attachments

- c: SBESE Members  
Senator Joel Chaisson, II, President of the Senate  
Representative James W. Tucker, Speaker of the House  
Senator Ben W. Nevers, Chairman, Senate Education Committee  
Representative Donald M. Trahan, Chairman, House Education Committee  
James R. Fannin, Vice Chairman, Joint Legislative Committee on the Budget  
Angele Davis, Commissioner of Administration  
Local School System Business Managers/Directors of Finance  
Ollie S. Tyler, Deputy Superintendent of Education, SDE  
Elizabeth "Beth" Scioneaux, Deputy Superintendent for Mgt and Finance, SDE

Charlotte Stevens, Director, Education Finance, SDE  
Babette Myers, 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  
Dr. Derek Morgan, Director, SU Lab School  
Cary Clark, Comptroller's Office, SU  
James Cannon, Budget Office, SU  
Erin Bendily, 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



## *Appendix C*

# FY2008-2009 MFP Budget Letter

## TABLE 1: STATE LEVEL COMPARISON

MFP Formula Items	FY2007-08 Budget Letter (April 2008)	FY2008-09 Budget Letter Circular No. 1110	Comparison of FY2007/08 Budget Letter to FY2008/09 Budget Letter	% Change
<b>A. Level 1 Base Per Pupil Amount</b>	\$3,752	\$3,855	\$103	2.75%
<b>B. Total Weighted Membership</b>	919,068	913,441	(5,627)	-0.61%
1. February 1, 2007 / February 1, 2008	658,330	649,766	(8,564)	-1.30%
2. At-Risk Weight Factor (21%/22%)	86,996	92,116	5,120	5.89%
3. Career & Technical Weight Factor (5%/6%)	10,350	11,996	1,646	15.90%
4. Exceptionalities Weight Factor (150%)	135,692	131,812	(3,880)	-2.86%
5. Gifted/Talented Weight Factor (60%)	14,063	14,121	58	0.41%
6. Economy-of-Scale Weight Factor	13,637	13,630	(7)	-0.05%
<b>C. Total Level 1 State and Local Costs (A X B)</b>	\$3,448,343,136	\$3,521,315,055	\$72,971,919	2.12%
1. State Share of Cost (65%)	\$2,241,322,057	\$2,289,015,284	\$47,693,227	2.13%
2. Local Share of Cost (35%)	\$1,207,021,079	\$1,232,299,771	\$25,278,692	2.09%
<b>D. Total Local Revenues in MFP</b>	\$2,370,615,768	\$2,550,903,641	\$180,287,873	7.61%
1. Total Net Assessed Property (capped at 10%)	\$21,533,919,576	\$23,001,584,950	\$1,467,665,374	6.82%
2. Total Est. Sales Tax Base (capped at 15%)	\$69,567,502,130	\$77,221,392,627	\$7,653,890,497	11.00%
3. Average Equivalent Millage Rate	41.03 / 21.33	41.92 / 20.32		
4. Average Equivalent Sales Tax Rate	1.96% / 1.02%	1.95% / .95%		
5. Property Tax Revenue	\$885,964,237	\$968,874,173	\$82,909,936	9.36%
6. Sales Tax Revenue	\$1,442,904,264	\$1,542,515,050	\$99,610,786	6.90%
7. Other Revenues Considered	\$41,747,267	\$39,514,418	(\$2,232,849)	-5.35%
<b>E. Level 2 Eligible Local Revenue</b>	\$920,955,835	\$993,795,659	\$72,839,824	7.91%
1. Level 2 State Support	\$333,983,618	\$362,201,168	\$28,217,551	8.45%
<b>F. Level 1 and 2 State Share (C1+E1)</b>	\$2,575,305,675	\$2,651,216,452	\$75,910,778	2.95%
<b>G. Level 3 Legislative Enhancements</b>	\$338,574,075	\$549,429,772	\$210,855,697	62.28%
1. Certificated Staff Pay Raise (FY 02)	\$57,978,555	\$57,018,409	(\$960,146)	-1.66%
2. Support Worker Pay Raise (FY 03)	\$18,399,420	\$18,145,122	(\$254,298)	-1.38%
3. Certificated Staff Pay Raise (FY 06/07)	\$98,497,868	\$97,328,414	(\$1,169,454)	-1.19%
4. Support Worker Pay Raise (FY 06/07)	\$22,048,084	\$21,749,202	(\$298,882)	-1.36%
5. Certificated Staff Pay Raise (FY 07/08)		\$161,997,022		
6. Support Worker Pay Raise (FY 07/08)		\$46,042,072		
7. Foreign Language Associates	\$4,620,000	\$5,380,000	\$760,000	16.45%
8. Accountability Student Transfers	\$0	\$0	\$0	0.00%
9. Mandated Cost Adjustment (\$91.5/\$100)	\$60,237,213	\$64,976,600	\$4,739,387	7.87%
10. Hold Harmless (Total)	\$76,792,935	\$76,792,932	(\$3)	0.00%
Prior Year Pay Raise/Insurance Supplements	\$38,336,714	\$38,336,714	\$0	0.00%
Remaining Hold Harmless	\$38,456,219	\$38,456,219	\$0	0.00%
Year 1/Year 1&2 Reduction of Remaining Hold Harmless	(\$4,978,939)	(\$8,698,636)	(\$3,719,697)	74.71%
Redistribution of Hold Harmless Phase-out	\$4,978,941	\$8,698,635	\$3,719,694	74.71%
<b>H. Total State Share Implementation of Total State Formula Allocation Per Pupil based on February 1 Membership</b>	\$2,913,879,750 \$4,426	\$3,200,646,225 \$4,926	\$286,766,475 \$500	9.84% 11.29%
<b>I. Other School Funding</b>				
<b>R.S. 17:350.21 Lab School Funding</b>	\$7,758,778	\$8,384,582	\$625,804	8.07%
1. LSU Lab. School (with 07/08 Pay Raise)	\$5,829,042	\$6,426,900	\$597,858	10.26%
2. So. Univ. Lab. School (with 07/08 Pay Raise)	\$1,929,736	\$1,957,682	\$27,946	1.45%
<b>J. Recovery School District Funding</b>	\$72,806,854	\$90,125,198	\$17,318,344	23.79%
1. Orleans	\$72,806,854	\$81,943,190	\$9,136,336	12.55%
2. East Baton Rouge		\$5,759,905		
3. Pointe Coupee		\$2,422,104		
<b>K. Foreign Associate Teacher Stipends</b>		\$978,000		
1. Stipends for Foreign Associate Teachers		\$978,000		
<b>L. Total MFP Allocation (H+I+J+K)</b>	\$2,994,445,382	\$3,300,134,005	\$305,688,623	10.21%
<b>M. Adjustments</b>	(\$72,108,896)	(\$85,361,935)	(\$13,253,038)	18.38%
1. Plus/(Minus) Prior Year Adjustments	\$835,037	(\$7,010,422)	(\$7,845,459)	-939.53%
2. Plus/(Minus) Prior Year Adjustments - LSU/SU Lab Schools	\$4,896			
3. Plus/(Minus) Prior Year Adjustments - RSD	(\$4,064,397)	(\$1,572,388)		
4. Mid-Year - Normal Student Growth	\$3,922,422	\$13,346,074	\$9,423,652	240.25%
5. RSD Transfers	(\$72,806,854)	(\$90,125,198)	(\$17,318,344)	23.79%
<b>N. Total MFP Distribution (L + M)</b>	\$2,922,336,485	\$3,214,772,070	\$292,435,585	10.01%
<b>O. Total State MFP Appropriation</b>	\$2,922,336,485			-100.00%
Line Item for FY07/08 Pay Raise	\$203,420,274			
Total State MFP Approp. + Line Item	\$3,125,756,759	\$3,214,772,070	\$0	
<b>P. Budget Amendment to Increase/(Decrease) MFP Appropriation</b>	\$0	\$0	\$0	0.00%

**Table 2: FY2008-2009 Budget Letter  
Distribution and Adjustments**

LEA	School System	FY2008-09 MFP State Share of Levels 1, 2, and 3 with Continuation of FY2007/08 Pay Raise	Prior Year Audit Adjustments				
			FY06/07 Audit Adjustments	FY07/08 Audit Adjustments	Total Audit Adjustments	Adjustments Due to Student, CAFR/AFR and PEP Audits	
						Due District (+)	Due State (-)
		1	2	3	4	5	6
1	Acadia	\$48,062,614	\$22,048	(\$1,678)	\$20,370	\$20,370	\$0
2	Allen	\$26,434,543	\$10,081	(\$17,224)	(\$7,143)	\$0	(\$7,143)
3	Ascension	\$86,630,824	\$75,642	(\$22,360)	\$53,282	\$53,282	\$0
4	Assumption	\$25,775,418	(\$24,701)	(\$20,078)	(\$44,779)	\$0	(\$44,779)
5	Avoyelles	\$31,901,467	\$13,052	(\$27,188)	(\$14,136)	\$0	(\$14,136)
6	Beauregard	\$34,895,733	\$14,921	\$0	\$14,921	\$14,921	\$0
7	Bienville	\$8,590,196	\$10,714	(\$155,427)	(\$144,713)	\$0	(\$144,713)
8	Bossier	\$91,187,227	\$74,575	(\$7,748)	\$66,827	\$66,827	\$0
9	Caddo	\$215,902,242	(\$630,694)	(\$671,178)	(\$1,301,872)	\$0	(\$1,301,872)
10	Calcasieu	\$143,847,183	(\$768,992)	(\$317,771)	(\$1,086,763)	\$0	(\$1,086,763)
11	Caldwell	\$10,785,800	\$4,620	\$0	\$4,620	\$4,620	\$0
12	Cameron	\$6,704,889	\$8,401	\$0	\$8,401	\$8,401	\$0
13	Catahoula	\$10,445,338	\$3,816	(\$10,329)	(\$6,513)	\$0	(\$6,513)
14	Claiborne	\$15,710,052	\$8,307	\$14,615	\$22,922	\$22,922	\$0
15	Concordia	\$23,168,768	\$10,423	(\$21,787)	(\$11,364)	\$0	(\$11,364)
16	DeSoto	\$24,736,776	\$11,189	(\$58,717)	(\$47,528)	\$0	(\$47,528)
17	East Baton Rouge	\$169,284,020	\$235,014	(\$696,732)	(\$461,718)	\$0	(\$461,718)
18	East Carroll	\$8,995,973	\$3,005	(\$13,379)	(\$10,374)	\$0	(\$10,374)
19	East Feliciana	\$13,147,374	\$6,071	\$102,507	\$108,578	\$108,578	\$0
20	Evangeline	\$35,537,796	(\$449)	\$13,090	\$12,641	\$12,641	\$0
21	Franklin	\$17,701,687	(\$46,042)	(\$20,155)	(\$66,197)	\$0	(\$66,197)
22	Grant	\$21,162,115	\$4,828	(\$10,270)	(\$5,442)	\$0	(\$5,442)
23	Iberia	\$73,593,621	(\$51,917)	(\$67,894)	(\$119,811)	\$0	(\$119,811)
24	Iberville	\$15,649,114	\$17,196	(\$11,216)	\$5,980	\$5,980	\$0
25	Jackson	\$9,318,320	\$3,351	(\$4,782)	(\$1,431)	\$0	(\$1,431)
26	Jefferson	\$139,764,044	\$359,818	\$0	\$359,818	\$359,818	\$0
27	Jefferson Davis	\$34,494,239	\$25,203	(\$11,253)	\$13,950	\$13,950	\$0
28	Lafayette	\$113,998,657	(\$550,808)	(\$90,206)	(\$641,014)	\$0	(\$641,014)
29	Lafourche	\$70,115,236	\$61,125	(\$8,201)	\$52,924	\$52,924	\$0
30	LaSalle	\$14,888,103	\$6,508	(\$3,981)	\$2,527	\$2,527	\$0
31	Lincoln	\$30,539,805	\$28,071	(\$4,684)	\$23,387	\$23,387	\$0
32	Livingston	\$135,386,793	(\$165,270)	\$1,225,327	\$1,060,057	\$1,060,057	\$0
33	Madison	\$13,040,327	\$4,570	(\$124,280)	(\$119,710)	\$0	(\$119,710)
34	Morehouse	\$28,533,732	\$15,600	(\$47,079)	(\$31,479)	\$0	(\$31,479)
35	Natchitoches	\$35,374,335	\$21,473	(\$269,872)	(\$248,399)	\$0	(\$248,399)
36	Orleans	\$115,612,349	\$64,153	\$0	\$64,153	\$64,153	\$0
37	Ouachita	\$109,918,651	\$45,023	(\$385,076)	(\$340,053)	\$0	(\$340,053)
38	Plaquemines	\$12,347,386	\$20,947	\$0	\$20,947	\$20,947	\$0
39	Pointe Coupee	\$12,742,844	\$9,900	(\$15,213)	(\$5,313)	\$0	(\$5,313)
40	Rapides	\$118,692,396	\$77,838	(\$363,025)	(\$285,187)	\$0	(\$285,187)
41	Red River	\$10,322,742	\$3,712	(\$19,545)	(\$15,833)	\$0	(\$15,833)
42	Richland	\$20,612,769	\$8,001	(\$162,899)	(\$154,898)	\$0	(\$154,898)
43	Sabine	\$23,781,679	\$6,993	(\$21,855)	(\$14,862)	\$0	(\$14,862)
44	St. Bernard	\$16,509,909	\$5,660	\$0	\$5,660	\$5,660	\$0
45	St. Charles	\$30,425,104	(\$118,960)	(\$53,205)	(\$172,165)	\$0	(\$172,165)
46	St. Helena	\$7,582,458	(\$598)	(\$116,919)	(\$117,517)	\$0	(\$117,517)
47	St. James	\$18,119,674	\$19,749	(\$30,820)	(\$11,071)	\$0	(\$11,071)
48	St. John the Baptist	\$33,868,193	\$29,764	(\$13,745)	\$16,019	\$16,019	\$0
49	St. Landry	\$79,553,943	(\$214,677)	(\$149,231)	(\$363,908)	\$0	(\$363,908)
50	St. Martin	\$45,418,357	(\$54,501)	(\$52,305)	(\$106,806)	\$0	(\$106,806)
51	St. Mary	\$47,931,234	\$34,911	(\$25,831)	\$9,080	\$9,080	\$0
52	St. Tammany	\$175,964,634	(\$1,439,690)	(\$109,197)	(\$1,548,887)	\$0	(\$1,548,887)
53	Tangipahoa	\$99,845,660	(\$217,191)	(\$62,036)	(\$279,227)	\$0	(\$279,227)
54	Tensas	\$4,699,974	\$14,882	(\$6,378)	\$8,504	\$8,504	\$0
55	Terrebonne	\$86,084,262	\$64,596	(\$44,653)	\$19,943	\$19,943	\$0
56	Union	\$15,516,125	\$12,817	(\$73,148)	(\$60,331)	\$0	(\$60,331)
57	Vermilion	\$40,299,019	\$26,403	(\$42,650)	(\$16,247)	\$0	(\$16,247)
58	Vernon	\$53,721,098	(\$102,737)	(\$269,111)	(\$371,848)	\$0	(\$371,848)
59	Washington	\$33,950,898	\$14,322	(\$45,727)	(\$31,405)	\$0	(\$31,405)
60	Webster	\$39,459,112	\$23,726	(\$165,771)	(\$142,045)	\$0	(\$142,045)
61	West Baton Rouge	\$13,691,062	\$17,250	(\$62,154)	(\$44,904)	\$0	(\$44,904)
62	West Carroll	\$13,468,454	\$4,685	\$0	\$4,685	\$4,685	\$0
63	West Feliciana	\$11,399,560	\$10,750	\$0	\$10,750	\$10,750	\$0
64	Winn	\$15,711,264	\$8,111	(\$15,950)	(\$7,839)	\$0	(\$7,839)
65	City of Monroe	\$42,339,726	(\$289,436)	(\$144,085)	(\$433,521)	\$0	(\$433,521)
66	City of Bogalusa	\$13,803,784	\$7,905	\$18,922	\$26,827	\$26,827	\$0
67	Zachary Community	\$22,863,877	\$1,680	(\$19,809)	(\$18,129)	\$0	(\$18,129)
68	City of Baker	\$12,227,886	\$5,276	(\$111,193)	(\$105,917)	\$0	(\$105,917)
69	Central Community	\$16,855,779	\$0	(\$9,899)	(\$9,899)	\$0	(\$9,899)
	<b>STATE TOTALS</b>	<b>\$3,200,646,225</b>	<b>(\$3,077,987)</b>	<b>(\$3,932,435)</b>	<b>(\$7,010,422)</b>	<b>\$2,017,774</b>	<b>(\$9,028,196)</b>

**Table 2: FY2008-2009 Budget Letter  
Distribution and Adjustments**

LEA	School System	FY2008-09 Foreign Language Associate Teacher Stipends	Minus State Share Adjustment for Recovery School District	FY2008-09 Total MFP Distribution with Adjustments	Monthly Payments July 2008 through June 2009
		7	8	9	10
1	Acadia	\$0		\$48,082,984	\$4,006,915
2	Allen	\$0		\$26,427,400	\$2,202,283
3	Ascension	\$0		\$86,684,106	\$7,223,676
4	Assumption	\$12,000		\$25,742,639	\$2,145,220
5	Avoyelles	\$0		\$31,887,331	\$2,657,278
6	Beauregard	\$0		\$34,910,654	\$2,909,221
7	Bienville	\$0		\$8,445,483	\$703,790
8	Bossier	\$20,000		\$91,274,055	\$7,606,171
9	Caddo	\$32,000		\$214,632,370	\$17,886,031
10	Calcasieu	\$118,000		\$142,878,420	\$11,906,535
11	Caldwell	\$12,000		\$10,802,420	\$900,202
12	Cameron	\$28,000		\$6,741,290	\$561,774
13	Catahoula	\$0		\$10,438,826	\$869,902
14	Claiborne	\$0		\$15,732,975	\$1,311,081
15	Concordia	\$4,000		\$23,161,404	\$1,930,117
16	DeSoto	\$24,000		\$24,713,248	\$2,059,437
17	East Baton Rouge	\$42,000	(\$5,759,905)	\$163,104,398	\$13,592,033
18	East Carroll	\$10,000		\$8,995,599	\$749,633
19	East Feliciana	\$0		\$13,255,953	\$1,104,663
20	Evangeline	\$0		\$35,550,437	\$2,962,536
21	Franklin	\$0		\$17,635,491	\$1,469,624
22	Grant	\$0		\$21,156,674	\$1,763,056
23	Iberia	\$36,000		\$73,509,810	\$6,125,818
24	Iberville	\$0		\$15,655,094	\$1,304,591
25	Jackson	\$0		\$9,316,890	\$776,408
26	Jefferson	\$88,000		\$140,211,862	\$11,684,322
27	Jefferson Davis	\$8,000		\$34,516,189	\$2,876,349
28	Lafayette	\$158,000		\$113,515,642	\$9,459,637
29	Lafourche	\$126,000		\$70,294,160	\$5,857,847
30	LaSalle	\$0		\$14,890,629	\$1,240,886
31	Lincoln	\$0		\$30,563,192	\$2,546,933
32	Livingston	\$4,000		\$136,450,850	\$11,370,904
33	Madison	\$12,000		\$12,932,617	\$1,077,718
34	Morehouse	\$0		\$28,502,253	\$2,375,188
35	Natchitoches	\$0		\$35,125,936	\$2,927,161
36	Orleans	\$96,000	(\$81,943,190)	\$33,829,312	\$2,819,109
37	Ouachita	\$0		\$109,578,598	\$9,131,550
38	Plaquemines	\$22,000		\$12,390,333	\$1,032,528
39	Pointe Coupee	\$0	(\$2,422,104)	\$10,315,427	\$859,619
40	Rapides	\$0		\$118,407,209	\$9,867,267
41	Red River	\$0		\$10,306,909	\$858,909
42	Richland	\$32,000		\$20,489,871	\$1,707,489
43	Sabine	\$0		\$23,766,817	\$1,980,568
44	St. Bernard	\$0		\$16,515,569	\$1,376,297
45	St. Charles	\$0		\$30,252,939	\$2,521,078
46	St. Helena	\$6,000		\$7,470,941	\$622,578
47	St. James	\$0		\$18,108,604	\$1,509,050
48	St. John the Baptist	\$4,000		\$33,888,212	\$2,824,018
49	St. Landry	\$8,000		\$79,198,035	\$6,599,836
50	St. Martin	\$52,000		\$45,363,551	\$3,780,296
51	St. Mary	\$0		\$47,940,314	\$3,995,026
52	St. Tammany	\$0		\$174,415,748	\$14,534,646
53	Tangipahoa	\$0		\$99,566,433	\$8,297,203
54	Tensas	\$0		\$4,708,478	\$392,373
55	Terrebonne	\$0		\$86,104,205	\$7,175,350
56	Union	\$10,000		\$15,465,794	\$1,288,816
57	Vermilion	\$0		\$40,282,772	\$3,356,898
58	Vernon	\$0		\$53,349,250	\$4,445,771
59	Washington	\$0		\$33,919,492	\$2,826,624
60	Webster	\$0		\$39,317,068	\$3,276,422
61	West Baton Rouge	\$0		\$13,646,157	\$1,137,180
62	West Carroll	\$0		\$13,473,139	\$1,122,762
63	West Feliciana	\$0		\$11,410,310	\$950,859
64	Winn	\$0		\$15,703,425	\$1,308,619
65	City of Monroe	\$0		\$41,906,205	\$3,492,184
66	City of Bogalusa	\$0		\$13,830,611	\$1,152,551
67	Zachary Community	\$4,000		\$22,849,748	\$1,904,146
68	City of Baker	\$4,000		\$12,125,969	\$1,010,497
69	Central Community	\$6,000		\$16,851,880	\$1,404,323
	<b>STATE TOTALS</b>	<b>\$978,000</b>	<b>(\$90,125,198)</b>	<b>\$3,104,488,606</b>	<b>\$258,707,382</b>

**TABLE 3: FY 2008-2009 Budget Letter  
LEVEL 1 BASE PER PUPIL AND LEVEL 2 LOCAL INCENTIVE**

				22%			6%
LEA	School System	February 1, 2008 Student Membership (per SIS) (with projections for Hurricane-Affected)	AT-RISK STUDENTS (Per SIS 2.1.08)	Weighted Add-on Students At Risk (with LEP)	CAREER & TECHNICAL ED UNITS (Per LEADS 10-1-07)	Weighted Add-On Units Career & Technical	
		1	(2a)	2	(3a)	3	
1	Acadia	8,994	5,776	1,271	2,980	179	
2	Allen	4,047	2,631	579	1,301	78	
3	Ascension	18,200	7,726	1,700	6,216	373	
4	Assumption	3,873	2,438	536	1,205	72	
5	Avoyelles	5,856	4,861	1,069	2,028	122	
6	Beauregard	6,024	3,083	678	1,909	115	
7	Bienville	2,184	1,569	345	785	47	
8	Bossier	19,164	8,628	1,898	5,088	305	
9	Caddo	41,437	26,572	5,846	10,265	616	
10	Calcasieu	30,752	17,391	3,826	8,284	497	
11	Caldwell	1,664	1,159	255	729	44	
12	Cameron	1,484	680	150	663	40	
13	Catahoula	1,684	1,252	275	525	31	
14	Claiborne	2,367	1,753	386	787	47	
15	Concordia	3,888	2,919	642	2,161	130	
16	DeSoto	4,630	3,094	681	1,663	100	
17	East Baton Rouge	42,907	35,291	7,764	12,506	750	
18	East Carroll	1,355	1,259	277	528	32	
19	East Feliciana	2,155	1,848	407	780	47	
20	Evangeline	5,800	4,440	977	1,691	101	
21	Franklin	3,149	2,434	535	770	46	
22	Grant	3,399	2,168	477	1,075	64	
23	Iberia	13,438	9,000	1,980	5,974	358	
24	Iberville	4,036	3,367	741	1,584	95	
25	Jackson	2,181	1,275	281	790	47	
26	Jefferson	41,447	31,808	6,998	10,678	641	
27	Jefferson Davis	5,542	3,102	682	2,238	134	
28	Lafayette	28,861	16,592	3,650	8,954	537	
29	Lafourche	13,874	8,036	1,768	6,424	385	
30	LaSalle	2,472	1,321	291	1,002	60	
31	Lincoln	6,380	3,723	819	2,081	125	
32	Livingston	23,387	10,502	2,310	7,755	465	
33	Madison	2,006	1,762	388	453	27	
34	Morehouse	4,693	3,731	821	1,269	76	
35	Natchitoches	6,459	4,568	1,005	1,572	94	
36	Orleans	32,704	25,714	5,657	5,183	311	
37	Ouachita	18,480	9,319	2,050	4,362	262	
38	Plaquemines	3,520	2,135	470	874	52	
39	Pointe Coupee	2,962	2,320	510	1,051	63	
40	Rapides	22,355	15,120	3,326	4,963	298	
41	Red River	1,395	1,182	260	356	21	
42	Richland	3,284	2,465	542	706	42	
43	Sabine	3,927	2,571	566	1,309	79	
44	St. Bernard	4,038	3,191	702	836	50	
45	St. Charles	9,258	4,220	928	2,092	125	
46	St. Helena	1,198	1,097	241	409	25	
47	St. James	3,835	2,642	581	1,090	65	
48	St. John the Baptist	6,252	5,287	1,163	1,600	96	
49	St. Landry	14,690	11,483	2,526	4,559	274	
50	St. Martin	8,069	5,580	1,228	3,311	199	
51	St. Mary	9,246	6,408	1,410	4,081	245	
52	St. Tammany	34,583	14,290	3,144	16,772	1,006	
53	Tangipahoa	18,821	13,309	2,928	4,854	291	
54	Tensas	730	673	148	219	13	
55	Terrebonne	18,315	11,426	2,514	6,323	379	
56	Union	2,781	2,051	451	851	51	
57	Vermilion	8,630	4,888	1,075	3,257	195	
58	Vernon	8,872	4,822	1,061	2,576	155	
59	Washington	5,027	4,219	928	2,024	121	
60	Webster	6,982	4,472	984	2,493	150	
61	West Baton Rouge	3,427	2,218	488	1,048	63	
62	West Carroll	2,196	1,643	361	998	60	
63	West Feliciana	2,163	1,070	235	478	29	
64	Winn	2,553	1,725	380	1,128	68	
65	City of Monroe	8,484	6,877	1,513	1,964	118	
66	City of Bogalusa	2,159	1,984	436	528	32	
67	Zachary Community	4,096	1,577	347	1,353	81	
68	City of Baker	1,878	1,578	347	593	36	
69	Central Community	3,067	1,398	308	1,016	61	
<b>STATE TOTAL</b>		<b>649,766</b>	<b>418,713</b>	<b>92,116</b>	<b>199,953</b>	<b>11,996</b>	

**TABLE 3: FY 2008-2009 Budget Letter  
LEVEL 1 BASE PER PUPIL AND LEVEL 2 LOCAL INCENTIVE**

LEA	School System	SPECIAL ED OTHER EXCEPTIONALITIES STUDENTS  (Per SER 2-1-08)	150%	60%	
			Weighted Add-On Students Other Exceptionalities	SPECIAL ED GIFTED AND TALENTED STUDENTS  (Per SER 2-1-08)	Weighted Add-On Students Gifted/Talented
		(4a)	4	(5a)	5
1	Acadia	1,349	2,024	92	55
2	Allen	457	686	48	29
3	Ascension	2,401	3,602	336	202
4	Assumption	597	896	93	56
5	Avoyelles	668	1,002	13	8
6	Beauregard	947	1,421	105	63
7	Bienville	257	386	5	3
8	Bossier	2,195	3,293	503	302
9	Caddo	4,960	7,440	1,795	1,077
10	Calcasieu	5,070	7,605	1,038	623
11	Caldwell	245	368	31	19
12	Cameron	240	360	110	66
13	Catahoula	189	284	32	19
14	Claiborne	409	614	109	65
15	Concordia	437	656	66	40
16	DeSoto	637	956	81	49
17	East Baton Rouge	5,331	7,997	1,216	730
18	East Carroll	198	297	1	1
19	East Feliciana	358	537	9	5
20	Evangeline	987	1,481	31	19
21	Franklin	378	567	32	19
22	Grant	535	803	32	19
23	Iberia	2,022	3,033	367	220
24	Iberville	559	839	89	53
25	Jackson	234	351	44	26
26	Jefferson	5,308	7,962	2,517	1,510
27	Jefferson Davis	905	1,358	124	74
28	Lafayette	3,351	5,027	1,322	793
29	Lafourche	1,767	2,651	198	119
30	LaSalle	249	374	31	19
31	Lincoln	805	1,208	216	130
32	Livingston	3,199	4,799	760	456
33	Madison	248	372	8	5
34	Morehouse	770	1,155	37	22
35	Natchitoches	862	1,293	252	151
36	Orleans	2,642	3,963	2,140	1,284
37	Ouachita	2,565	3,848	911	547
38	Plaquemines	411	617	98	59
39	Pointe Coupee	591	887	20	12
40	Rapides	3,204	4,806	440	264
41	Red River	179	269	1	1
42	Richland	449	674	54	32
43	Sabine	559	839	78	47
44	St. Bernard	411	617	97	58
45	St. Charles	1,122	1,683	619	371
46	St. Helena	219	329	6	4
47	St. James	535	803	88	53
48	St. John the Baptist	1,036	1,554	137	82
49	St. Landry	2,203	3,305	316	190
50	St. Martin	1,111	1,667	95	57
51	St. Mary	1,537	2,306	370	222
52	St. Tammany	5,764	8,646	3,027	1,816
53	Tangipahoa	2,500	3,750	323	194
54	Tensas	146	219	30	18
55	Terrebonne	2,603	3,905	792	475
56	Union	388	582	22	13
57	Vermilion	1,340	2,010	119	71
58	Vernon	1,328	1,992	355	213
59	Washington	823	1,235	193	116
60	Webster	957	1,436	166	100
61	West Baton Rouge	422	633	134	80
62	West Carroll	279	419	27	16
63	West Feliciana	285	428	131	79
64	Winn	327	491	94	56
65	City of Monroe	1,296	1,944	570	342
66	City of Bogalusa	560	840	87	52
67	Zachary Community	484	726	212	127
68	City of Baker	235	353	5	3
69	Central Community	226	339	33	20
	<b>STATE TOTAL</b>	<b>87,861</b>	<b>131,812</b>	<b>23,533</b>	<b>14,121</b>

**TABLE 3: FY 2008-2009 Budget Letter  
LEVEL 1 BASE PER PUPIL AND LEVEL 2 LOCAL INCENTIVE**

LEA	School System	7,500	37,500	37,500	Total Weighted Add-On Students and/or Units
		ECONOMY-OF-SCALE: If < 7500, then 7500 less February Membership	ECONOMY- OF-SCALE PERCENT SUPPORT	Economy-of- Scale Weighted Add-On Units	
		(6a)	(6b)	6	7
1	Acadia	0	0.000%	0	3,529
2	Allen	3,453	9.208%	373	1,745
3	Ascension	0	0.000%	0	5,877
4	Assumption	3,627	9.672%	375	1,935
5	Avoyelles	1,644	4.384%	257	2,458
6	Beauregard	1,476	3.936%	237	2,514
7	Bienville	5,316	14.176%	310	1,091
8	Bossier	0	0.000%	0	5,798
9	Caddo	0	0.000%	0	14,979
10	Calcasieu	0	0.000%	0	12,551
11	Caldwell	5,836	15.563%	259	945
12	Cameron	6,016	16.043%	238	854
13	Catahoula	5,816	15.509%	261	870
14	Claiborne	5,133	13.688%	324	1,436
15	Concordia	3,612	9.632%	374	1,842
16	DeSoto	2,870	7.653%	354	2,140
17	East Baton Rouge	0	0.000%	0	17,241
18	East Carroll	6,145	16.387%	222	829
19	East Feliciana	5,345	14.253%	307	1,303
20	Evangeline	1,700	4.533%	263	2,841
21	Franklin	4,351	11.603%	365	1,532
22	Grant	4,101	10.936%	372	1,735
23	Iberia	0	0.000%	0	5,591
24	Iberville	3,464	9.237%	373	2,101
25	Jackson	5,319	14.184%	309	1,014
26	Jefferson	0	0.000%	0	17,111
27	Jefferson Davis	1,958	5.221%	289	2,537
28	Lafayette	0	0.000%	0	10,007
29	Lafourche	0	0.000%	0	4,923
30	LaSalle	5,028	13.408%	331	1,075
31	Lincoln	1,120	2.987%	191	2,473
32	Livingston	0	0.000%	0	8,030
33	Madison	5,494	14.651%	294	1,086
34	Morehouse	2,807	7.485%	351	2,425
35	Natchitoches	1,041	2.776%	179	2,722
36	Orleans	0	0.000%	0	11,215
37	Ouachita	0	0.000%	0	6,707
38	Plaquemines	3,980	10.613%	374	1,572
39	Pointe Coupee	4,538	12.101%	358	1,830
40	Rapides	0	0.000%	0	8,694
41	Red River	6,105	16.280%	227	778
42	Richland	4,216	11.243%	369	1,659
43	Sabine	3,573	9.528%	374	1,905
44	St. Bernard	3,462	9.232%	373	1,800
45	St. Charles	0	0.000%	0	3,107
46	St. Helena	6,302	16.805%	201	800
47	St. James	3,665	9.773%	375	1,877
48	St. John the Baptist	1,248	3.328%	208	3,103
49	St. Landry	0	0.000%	0	6,295
50	St. Martin	0	0.000%	0	3,151
51	St. Mary	0	0.000%	0	4,183
52	St. Tammany	0	0.000%	0	14,612
53	Tangipahoa	0	0.000%	0	7,163
54	Tensas	6,770	18.053%	132	530
55	Terrebonne	0	0.000%	0	7,273
56	Union	4,719	12.584%	350	1,447
57	Vermilion	0	0.000%	0	3,351
58	Vernon	0	0.000%	0	3,421
59	Washington	2,473	6.595%	332	2,732
60	Webster	518	1.381%	96	2,766
61	West Baton Rouge	4,073	10.861%	372	1,636
62	West Carroll	5,304	14.144%	311	1,167
63	West Feliciana	5,337	14.232%	308	1,079
64	Winn	4,947	13.192%	337	1,332
65	City of Monroe	0	0.000%	0	3,917
66	City of Bogalusa	5,341	14.243%	308	1,668
67	Zachary Community	3,404	9.077%	372	1,653
68	City of Baker	5,622	14.992%	282	1,021
69	Central Community	4,433	11.821%	363	1,091
<b>STATE TOTAL</b>		<b>182,702</b>		<b>13,630</b>	<b>263,675</b>



**TABLE 3: FY 2008-2009 Budget Letter  
LEVEL 1 BASE PER PUPIL AND LEVEL 2 LOCAL INCENTIVE**

LEA	School System	Total Weighted Membership and/or Units	\$3,855	TOTAL LEVEL 1 COSTS	Local Share of Level 1 (DEDUCTION for Property & Sales and Other Revenues)	75%
			Per Pupil Amount			Local Share of Level 1 with 75% max Local Share (DEDUCTION for Property & Sales and Other Revenues)
		8	9	10	11	11a
1	Acadia	12,523	\$3,855	\$48,276,165	\$10,886,467	\$10,886,467
2	Allen	5,792	\$3,855	\$22,328,160	\$4,288,370	\$4,288,370
3	Ascension	24,077	\$3,855	\$92,816,835	\$30,843,542	\$30,843,542
4	Assumption	5,808	\$3,855	\$22,389,840	\$4,092,331	\$4,092,331
5	Avoyelles	8,314	\$3,855	\$32,050,470	\$5,384,328	\$5,384,328
6	Beauregard	8,538	\$3,855	\$32,913,990	\$7,346,107	\$7,346,107
7	Bienville	3,275	\$3,855	\$12,625,125	\$6,284,827	\$6,284,827
8	Bossier	24,962	\$3,855	\$96,228,510	\$32,850,199	\$32,850,199
9	Caddo	56,416	\$3,855	\$217,483,680	\$67,533,013	\$67,533,013
10	Calcasieu	43,303	\$3,855	\$166,933,065	\$64,529,171	\$64,529,171
11	Caldwell	2,609	\$3,855	\$10,057,695	\$1,784,854	\$1,784,854
12	Cameron	2,338	\$3,855	\$9,012,990	\$4,344,649	\$4,344,649
13	Catahoula	2,554	\$3,855	\$9,845,670	\$1,553,691	\$1,553,691
14	Claiborne	3,803	\$3,855	\$14,660,565	\$3,134,459	\$3,134,459
15	Concordia	5,730	\$3,855	\$22,089,150	\$4,460,906	\$4,460,906
16	DeSoto	6,770	\$3,855	\$26,098,350	\$8,531,912	\$8,531,912
17	East Baton Rouge	60,148	\$3,855	\$231,870,540	\$125,330,985	\$125,330,985
18	East Carroll	2,184	\$3,855	\$8,419,320	\$1,169,960	\$1,169,960
19	East Feliciana	3,458	\$3,855	\$13,330,590	\$2,889,570	\$2,889,570
20	Evangeline	8,641	\$3,855	\$33,311,055	\$6,099,779	\$6,099,779
21	Franklin	4,681	\$3,855	\$18,045,255	\$3,182,813	\$3,182,813
22	Grant	5,134	\$3,855	\$19,791,570	\$2,167,245	\$2,167,245
23	Iberia	19,029	\$3,855	\$73,356,795	\$19,617,973	\$19,617,973
24	Iberville	6,137	\$3,855	\$23,658,135	\$13,678,025	\$13,678,025
25	Jackson	3,195	\$3,855	\$12,316,725	\$5,452,027	\$5,452,027
26	Jefferson	58,558	\$3,855	\$225,741,090	\$142,115,511	\$142,115,511
27	Jefferson Davis	8,079	\$3,855	\$31,144,545	\$6,504,695	\$6,504,695
28	Lafayette	38,868	\$3,855	\$149,836,140	\$69,366,755	\$69,366,755
29	Lafourche	18,797	\$3,855	\$72,462,435	\$24,225,610	\$24,225,610
30	LaSalle	3,547	\$3,855	\$13,673,685	\$2,715,044	\$2,715,044
31	Lincoln	8,853	\$3,855	\$34,128,315	\$12,117,495	\$12,117,495
32	Livingston	31,417	\$3,855	\$121,112,535	\$17,468,001	\$17,468,001
33	Madison	3,092	\$3,855	\$11,919,660	\$1,806,658	\$1,806,658
34	Morehouse	7,118	\$3,855	\$27,439,890	\$5,974,751	\$5,974,751
35	Natchitoches	9,181	\$3,855	\$35,392,755	\$9,529,736	\$9,529,736
36	Orleans	43,919	\$3,855	\$169,307,745	\$86,198,581	\$86,198,581
37	Ouachita	25,187	\$3,855	\$97,095,885	\$19,946,889	\$19,946,889
38	Plaquemines	5,092	\$3,855	\$19,629,660	\$19,414,019	\$14,722,245
39	Pointe Coupee	4,792	\$3,855	\$18,473,160	\$8,896,858	\$8,896,858
40	Rapides	31,049	\$3,855	\$119,693,895	\$33,568,321	\$33,568,321
41	Red River	2,173	\$3,855	\$8,376,915	\$1,409,426	\$1,409,426
42	Richland	4,943	\$3,855	\$19,055,265	\$3,547,640	\$3,547,640
43	Sabine	5,832	\$3,855	\$22,482,360	\$4,256,147	\$4,256,147
44	St. Bernard	5,838	\$3,855	\$22,505,490	\$10,280,430	\$10,280,430
45	St. Charles	12,365	\$3,855	\$47,667,075	\$31,168,548	\$31,168,548
46	St. Helena	1,998	\$3,855	\$7,702,290	\$1,490,851	\$1,490,851
47	St. James	5,712	\$3,855	\$22,019,760	\$10,391,733	\$10,391,733
48	St. John the Baptist	9,355	\$3,855	\$36,063,525	\$12,600,720	\$12,600,720
49	St. Landry	20,985	\$3,855	\$80,897,175	\$19,085,223	\$19,085,223
50	St. Martin	11,220	\$3,855	\$43,253,100	\$9,100,993	\$9,100,993
51	St. Mary	13,429	\$3,855	\$51,768,795	\$16,701,925	\$16,701,925
52	St. Tammany	49,195	\$3,855	\$189,646,725	\$63,902,865	\$63,902,865
53	Tangipahoa	25,984	\$3,855	\$100,168,320	\$22,779,408	\$22,779,408
54	Tensas	1,260	\$3,855	\$4,857,300	\$1,275,254	\$1,275,254
55	Terrebonne	25,588	\$3,855	\$98,641,740	\$35,429,367	\$35,429,367
56	Union	4,228	\$3,855	\$16,298,940	\$4,000,643	\$4,000,643
57	Vermilion	11,981	\$3,855	\$46,186,755	\$14,842,521	\$14,842,521
58	Vernon	12,293	\$3,855	\$47,389,515	\$7,345,127	\$7,345,127
59	Washington	7,759	\$3,855	\$29,910,945	\$3,634,454	\$3,634,454
60	Webster	9,748	\$3,855	\$37,578,540	\$9,499,372	\$9,499,372
61	West Baton Rouge	5,063	\$3,855	\$19,517,865	\$9,651,535	\$9,651,535
62	West Carroll	3,363	\$3,855	\$12,964,365	\$1,968,036	\$1,968,036
63	West Feliciana	3,242	\$3,855	\$12,497,910	\$7,533,806	\$7,533,806
64	Winn	3,885	\$3,855	\$14,976,675	\$3,258,206	\$3,258,206
65	City of Monroe	12,401	\$3,855	\$47,805,855	\$18,177,883	\$18,177,883
66	City of Bogalusa	3,827	\$3,855	\$14,753,085	\$3,942,055	\$3,942,055
67	Zachary Community	5,749	\$3,855	\$22,162,395	\$6,242,773	\$6,242,773
68	City of Baker	2,899	\$3,855	\$11,175,645	\$2,222,517	\$2,222,517
69	Central Community	4,158	\$3,855	\$16,029,090	\$3,965,960	\$3,965,960
	<b>STATE TOTAL</b>	<b>913,441</b>	<b>\$3,855</b>	<b>\$3,521,315,055</b>	<b>\$1,236,991,545</b>	<b>\$1,232,299,771</b>



**TABLE 3: FY 2008-2009 Budget Letter  
LEVEL 1 BASE PER PUPIL AND LEVEL 2 LOCAL INCENTIVE**

LEA	School System	FY2008/09 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	\$37,389,698	77.45%	22.55%	\$1,210	\$16,677,568	\$5,791,101	\$0
2	Allen	\$18,039,790	80.79%	19.21%	\$1,060	\$11,790,818	\$7,502,448	\$0
3	Ascension	\$61,973,293	66.77%	33.23%	\$1,695	\$72,374,448	\$41,530,906	\$0
4	Assumption	\$18,297,509	81.72%	18.28%	\$1,057	\$10,945,966	\$6,853,635	\$0
5	Avoyelles	\$26,666,142	83.20%	16.80%	\$919	\$7,210,848	\$1,826,520	\$0
6	Beauregard	\$25,567,883	77.68%	22.32%	\$1,219	\$16,015,453	\$8,669,346	\$0
7	Bienville	\$6,340,298	50.22%	49.78%	\$2,878	\$17,068,925	\$10,784,098	\$0
8	Bossier	\$63,378,311	65.86%	34.14%	\$1,714	\$71,072,569	\$38,222,370	\$0
9	Caddo	\$149,950,667	68.95%	31.05%	\$1,630	\$158,391,291	\$90,858,278	\$0
10	Calcasieu	\$102,403,894	61.34%	38.66%	\$2,098	\$129,570,437	\$64,636,898	\$0
11	Caldwell	\$8,272,841	82.25%	17.75%	\$1,073	\$3,600,473	\$1,815,619	\$0
12	Cameron	\$4,668,341	51.80%	48.20%	\$2,928	\$10,244,460	\$5,899,811	\$0
13	Catahoula	\$8,291,979	84.22%	15.78%	\$923	\$2,714,430	\$1,160,739	\$0
14	Claiborne	\$11,526,106	78.62%	21.38%	\$1,324	\$6,644,067	\$3,509,608	\$0
15	Concordia	\$17,628,244	79.80%	20.20%	\$1,147	\$8,688,892	\$4,227,986	\$0
16	DeSoto	\$17,566,438	67.31%	32.69%	\$1,843	\$26,712,199	\$18,180,287	\$0
17	East Baton Rouge	\$106,539,555	45.95%	54.05%	\$2,921	\$259,981,233	\$134,650,248	\$0
18	East Carroll	\$7,249,360	86.10%	13.90%	\$863	\$1,902,308	\$732,348	\$0
19	East Feliciana	\$10,441,020	78.32%	21.68%	\$1,341	\$4,096,260	\$1,206,690	\$0
20	Evangeline	\$27,211,276	81.69%	18.31%	\$1,052	\$12,529,634	\$6,429,855	\$0
21	Franklin	\$14,862,442	82.36%	17.64%	\$1,011	\$4,013,611	\$830,798	\$0
22	Grant	\$17,624,325	89.05%	10.95%	\$638	\$3,960,214	\$1,792,969	\$0
23	Iberia	\$53,738,822	73.26%	26.74%	\$1,460	\$38,681,850	\$19,063,877	\$0
24	Iberville	\$9,980,110	42.18%	57.82%	\$3,389	\$33,064,574	\$19,386,549	\$0
25	Jackson	\$6,864,698	55.73%	44.27%	\$2,500	\$13,158,093	\$7,706,066	\$0
26	Jefferson	\$83,625,579	37.04%	62.96%	\$3,429	\$250,714,207	\$108,598,696	\$0
27	Jefferson Davis	\$24,639,850	79.11%	20.89%	\$1,174	\$15,685,392	\$9,180,697	\$0
28	Lafayette	\$80,469,385	53.70%	46.30%	\$2,403	\$133,769,048	\$64,402,293	\$0
29	LaFourche	\$48,236,825	66.57%	33.43%	\$1,746	\$49,465,608	\$25,239,998	\$0
30	LaSalle	\$10,958,641	80.14%	19.86%	\$1,098	\$5,919,050	\$3,204,006	\$0
31	Lincoln	\$22,010,820	64.49%	35.51%	\$1,899	\$28,960,630	\$16,843,135	\$0
32	Livingston	\$103,644,534	85.58%	14.42%	\$747	\$41,571,334	\$24,083,073	\$0
33	Madison	\$10,113,002	84.84%	15.16%	\$901	\$3,591,484	\$1,784,826	\$0
34	Morehouse	\$21,465,139	78.23%	21.77%	\$1,273	\$11,724,805	\$5,750,054	\$0
35	Natchitoches	\$25,863,019	73.07%	26.93%	\$1,475	\$19,608,554	\$10,078,818	\$0
36	Orleans	\$83,109,164	49.09%	50.91%	\$2,636	\$175,910,825	\$89,712,244	\$0
37	Ouachita	\$77,148,996	79.46%	20.54%	\$1,079	\$51,543,541	\$31,596,652	\$0
38	Plaquemines	\$4,907,415	25.00%	75.00%	\$4,182	\$29,833,590	\$15,111,345	\$0
39	Pointe Coupee	\$9,576,302	51.84%	48.16%	\$3,004	\$11,766,788	\$2,869,930	\$0
40	Rapides	\$86,125,574	71.95%	28.05%	\$1,502	\$61,222,008	\$27,653,687	\$0
41	Red River	\$6,967,489	83.17%	16.83%	\$1,010	\$4,275,738	\$2,866,312	\$0
42	Richland	\$15,507,625	81.38%	18.62%	\$1,080	\$7,797,179	\$4,249,539	\$0
43	Sabine	\$18,226,213	81.07%	18.93%	\$1,084	\$8,470,493	\$4,214,346	\$0
44	St. Bernard	\$12,225,060	54.32%	45.68%	\$2,546	\$21,930,185	\$11,649,755	\$0
45	St. Charles	\$16,498,527	34.61%	65.39%	\$3,367	\$91,821,507	\$60,652,959	\$0
46	St. Helena	\$6,211,439	80.64%	19.36%	\$1,244	\$2,117,197	\$626,346	\$0
47	St. James	\$11,628,027	52.81%	47.19%	\$2,710	\$25,802,874	\$15,411,141	\$0
48	St. John the Baptist	\$23,462,805	65.06%	34.94%	\$2,015	\$28,840,726	\$16,240,006	\$0
49	St. Landry	\$61,811,952	76.41%	23.59%	\$1,299	\$32,351,131	\$13,265,908	\$0
50	St. Martin	\$34,152,107	78.96%	21.04%	\$1,128	\$17,956,990	\$8,855,997	\$0
51	St. Mary	\$35,066,870	67.74%	32.26%	\$1,806	\$30,895,974	\$14,194,049	\$0
52	St. Tammany	\$125,743,860	66.30%	33.70%	\$1,848	\$163,682,236	\$99,779,371	\$0
53	Tangipahoa	\$77,388,912	77.26%	22.74%	\$1,210	\$37,547,168	\$14,767,760	\$0
54	Tensas	\$3,582,046	73.75%	26.25%	\$1,747	\$1,996,714	\$721,460	\$0
55	Terrebonne	\$63,212,373	64.08%	35.92%	\$1,934	\$57,070,583	\$21,641,216	\$0
56	Union	\$12,298,297	75.45%	24.55%	\$1,439	\$6,461,152	\$2,460,509	\$0
57	Vermilion	\$31,344,234	67.86%	32.14%	\$1,720	\$19,630,242	\$4,787,721	\$0
58	Vernon	\$40,044,388	84.50%	15.50%	\$828	\$16,186,611	\$8,841,484	\$0
59	Washington	\$26,276,491	87.85%	12.15%	\$723	\$8,226,859	\$4,592,405	\$0
60	Webster	\$28,079,168	74.72%	25.28%	\$1,361	\$22,047,744	\$12,548,372	\$0
61	West Baton Rouge	\$9,866,330	50.55%	49.45%	\$2,816	\$16,831,477	\$7,179,942	\$0
62	West Carroll	\$10,996,329	84.82%	15.18%	\$896	\$3,434,218	\$1,466,182	\$0
63	West Feliciana	\$4,964,104	39.72%	60.28%	\$3,483	\$11,646,635	\$4,112,829	\$0
64	Winn	\$11,718,469	78.24%	21.76%	\$1,276	\$6,746,562	\$3,488,356	\$0
65	City of Monroe	\$29,627,972	61.98%	38.02%	\$2,143	\$37,511,416	\$19,333,533	\$0
66	City of Bogalusa	\$10,811,030	73.28%	26.72%	\$1,826	\$6,548,494	\$2,606,439	\$0
67	Zachary Community	\$15,919,622	71.83%	28.17%	\$1,524	\$17,561,196	\$11,318,423	\$0
68	City of Baker	\$8,953,128	80.11%	19.89%	\$1,183	\$4,692,142	\$2,469,625	\$0
69	Central Community	\$12,063,130	75.26%	24.74%	\$1,293	\$8,424,713	\$4,458,753	\$0
	<b>STATE TOTAL</b>	<b>\$2,289,015,284</b>	<b>65.00%</b>	<b>35.00%</b>	<b>\$1,897</b>	<b>\$2,550,903,641</b>	<b>\$1,318,179,242</b>	<b>\$0</b>

**TABLE 3: FY 2008-2009 Budget Letter  
LEVEL 1 BASE PER PUPIL AND LEVEL 2 LOCAL INCENTIVE**

LEA	School System	34%	1.72		FY2008-09 STATE SHARE OF LEVEL 2	Percent State	FY2008-09 Levels 1 & 2 STATE SHARE OF COST	Per Pupil Amount
		Local Revenue Limit on Level 2 State Support	ELIGIBLE LOCAL REVENUE LEVEL 2	LOCAL SHARE of Level 2				
		19	20	21	22	23	24	25
1	Acadia	\$16,413,896	\$5,791,101	\$2,246,136	\$3,544,965	61.21%	\$40,934,663	\$4,551
2	Allen	\$7,591,574	\$7,502,448	\$2,478,899	\$5,023,549	66.96%	\$23,063,339	\$5,699
3	Ascension	\$31,557,724	\$31,557,724	\$18,037,006	\$13,520,717	42.84%	\$75,494,010	\$4,148
4	Assumption	\$7,612,546	\$6,853,635	\$2,154,893	\$4,698,742	68.56%	\$22,996,251	\$5,938
5	Avoyelles	\$10,897,160	\$1,826,520	\$527,791	\$1,298,729	71.10%	\$27,964,871	\$4,775
6	Beauregard	\$11,190,757	\$8,669,346	\$3,328,197	\$5,341,149	61.61%	\$30,909,032	\$5,131
7	Bienville	\$4,292,543	\$4,292,543	\$3,675,344	\$617,199	14.38%	\$6,957,497	\$3,186
8	Bossier	\$32,717,693	\$32,717,693	\$19,212,091	\$13,505,602	41.28%	\$76,883,913	\$4,012
9	Caddo	\$73,944,451	\$73,944,451	\$39,490,774	\$34,453,678	46.59%	\$184,404,345	\$4,450
10	Calcasieu	\$56,757,242	\$56,757,242	\$37,740,842	\$19,016,400	33.50%	\$121,420,294	\$3,948
11	Caldwell	\$3,419,616	\$1,815,619	\$554,308	\$1,261,311	69.47%	\$9,534,152	\$5,730
12	Cameron	\$3,064,417	\$3,064,417	\$2,540,524	\$523,893	17.10%	\$5,192,234	\$3,499
13	Catahoula	\$3,347,528	\$1,160,739	\$315,043	\$845,696	72.86%	\$9,137,675	\$5,426
14	Claiborne	\$4,984,592	\$3,509,608	\$1,290,609	\$2,218,999	63.23%	\$13,745,105	\$5,807
15	Concordia	\$7,510,311	\$4,227,986	\$1,468,971	\$2,759,015	65.26%	\$20,387,259	\$5,244
16	DeSoto	\$8,873,439	\$8,873,439	\$4,989,251	\$3,884,188	43.77%	\$21,450,626	\$4,633
17	East Baton Rouge	\$78,835,984	\$78,835,984	\$73,290,661	\$5,545,323	7.03%	\$112,084,878	\$2,612
18	East Carroll	\$2,862,569	\$732,348	\$175,090	\$557,258	76.09%	\$7,806,618	\$5,761
19	East Feliciana	\$4,532,401	\$1,206,690	\$449,970	\$756,720	62.71%	\$11,197,740	\$5,196
20	Evangeline	\$11,325,759	\$6,429,855	\$2,024,967	\$4,404,888	68.51%	\$31,616,164	\$5,451
21	Franklin	\$6,135,387	\$830,798	\$252,071	\$578,727	69.66%	\$15,441,169	\$4,904
22	Grant	\$6,729,134	\$1,792,969	\$337,688	\$1,455,281	81.17%	\$19,079,606	\$5,613
23	Iberia	\$24,941,310	\$19,063,877	\$8,768,011	\$10,295,866	54.01%	\$64,034,688	\$4,765
24	Iberville	\$8,043,766	\$8,043,766	\$7,999,557	\$44,209	0.55%	\$10,024,319	\$2,484
25	Jackson	\$4,187,687	\$4,187,687	\$3,188,689	\$998,998	23.86%	\$7,863,696	\$3,606
26	Jefferson	\$76,751,971	\$76,751,971	\$83,115,630	\$0	0.00%	\$83,625,579	\$2,018
27	Jefferson Davis	\$10,589,145	\$9,180,697	\$3,298,698	\$5,881,999	64.07%	\$30,521,849	\$5,507
28	Lafayette	\$50,944,288	\$50,944,288	\$40,569,993	\$10,374,295	20.36%	\$90,843,680	\$3,148
29	Lafourche	\$24,637,228	\$24,637,228	\$14,166,307	\$10,470,920	42.50%	\$58,707,745	\$4,231
30	LaSalle	\$4,649,053	\$3,204,006	\$1,094,463	\$2,109,543	65.84%	\$13,068,184	\$5,286
31	Lincoln	\$11,603,627	\$11,603,627	\$7,087,171	\$4,516,457	38.92%	\$26,527,277	\$4,158
32	Livingston	\$41,178,262	\$24,083,073	\$5,973,180	\$18,109,893	75.20%	\$121,754,427	\$5,206
33	Madison	\$4,052,684	\$1,784,826	\$465,397	\$1,319,429	73.92%	\$11,432,431	\$5,699
34	Morehouse	\$9,329,563	\$5,750,054	\$2,153,073	\$3,596,981	62.56%	\$25,062,120	\$5,340
35	Natchitoches	\$12,033,537	\$10,078,818	\$4,668,468	\$5,410,350	53.68%	\$31,273,369	\$4,842
36	Orleans	\$57,564,633	\$57,564,633	\$50,406,586	\$7,158,047	12.43%	\$90,267,211	\$2,760
37	Ouachita	\$33,012,601	\$31,596,652	\$11,162,718	\$20,433,934	64.67%	\$97,582,930	\$5,280
38	Plaquemines	\$6,674,084	\$6,674,084	\$8,609,569	\$0	0.00%	\$4,907,415	\$1,394
39	Pointe Coupee	\$6,280,874	\$2,869,930	\$2,377,312	\$492,618	17.16%	\$10,068,920	\$3,399
40	Rapides	\$40,695,924	\$27,653,687	\$13,341,798	\$14,311,889	51.75%	\$100,437,463	\$4,493
41	Red River	\$2,848,151	\$2,848,151	\$824,471	\$2,023,680	71.05%	\$8,991,169	\$6,445
42	Richland	\$6,478,790	\$4,249,539	\$1,360,974	\$2,888,565	67.97%	\$18,396,190	\$5,602
43	Sabine	\$7,644,002	\$4,214,346	\$1,372,174	\$2,842,172	67.44%	\$21,068,385	\$5,365
44	St. Bernard	\$7,651,867	\$7,651,867	\$6,012,041	\$1,639,826	21.43%	\$13,864,886	\$3,434
45	St. Charles	\$16,206,806	\$16,206,806	\$18,227,924	\$0	0.00%	\$16,498,527	\$1,782
46	St. Helena	\$2,618,779	\$626,346	\$208,568	\$417,778	66.70%	\$6,629,217	\$5,534
47	St. James	\$7,486,718	\$7,486,718	\$6,076,730	\$1,409,989	18.83%	\$13,038,016	\$3,400
48	St. John the Baptist	\$12,261,599	\$12,261,599	\$7,368,828	\$4,892,770	39.90%	\$28,355,575	\$4,535
49	St. Landry	\$27,505,040	\$13,265,908	\$5,382,616	\$7,883,292	59.43%	\$69,695,244	\$4,744
50	St. Martin	\$14,706,054	\$8,855,997	\$3,204,879	\$5,651,118	63.81%	\$39,803,225	\$4,933
51	St. Mary	\$17,601,390	\$14,194,049	\$7,875,880	\$6,318,169	44.51%	\$41,385,039	\$4,476
52	St. Tammany	\$64,479,887	\$64,479,887	\$37,375,121	\$27,104,765	42.04%	\$152,848,625	\$4,420
53	Tangipahoa	\$34,057,229	\$14,767,760	\$5,776,084	\$8,991,676	60.89%	\$86,380,588	\$4,590
54	Tensas	\$1,651,482	\$721,460	\$325,739	\$395,721	54.85%	\$3,977,767	\$5,449
55	Terrebonne	\$33,538,192	\$21,641,216	\$13,370,463	\$8,270,753	38.22%	\$71,483,126	\$3,903
56	Union	\$5,541,640	\$2,460,509	\$1,038,975	\$1,421,534	57.77%	\$13,719,831	\$4,933
57	Vermilion	\$15,703,497	\$4,787,721	\$2,646,690	\$2,141,031	44.72%	\$33,485,265	\$3,880
58	Vernon	\$16,112,435	\$8,841,484	\$2,357,140	\$6,484,344	73.34%	\$46,528,732	\$5,244
59	Washington	\$10,169,721	\$4,592,405	\$959,721	\$3,632,684	79.10%	\$29,909,175	\$5,950
60	Webster	\$12,776,704	\$12,548,372	\$5,456,233	\$7,092,139	56.52%	\$35,171,307	\$5,037
61	West Baton Rouge	\$6,636,074	\$6,636,074	\$5,644,246	\$991,828	14.95%	\$10,858,158	\$3,168
62	West Carroll	\$4,407,884	\$1,466,182	\$382,814	\$1,083,368	73.89%	\$12,079,697	\$5,501
63	West Feliciana	\$4,249,289	\$4,112,829	\$4,264,247	\$0	0.00%	\$4,964,104	\$2,295
64	Winn	\$5,092,070	\$3,488,356	\$1,305,594	\$2,182,762	62.57%	\$13,901,231	\$5,445
65	City of Monroe	\$16,253,991	\$16,253,991	\$10,629,200	\$5,624,791	34.61%	\$35,252,763	\$4,155
66	City of Bogalusa	\$5,016,049	\$2,606,439	\$1,197,878	\$1,408,561	54.04%	\$12,219,591	\$5,660
67	Zachary Community	\$7,535,214	\$7,535,214	\$3,650,992	\$3,884,222	51.55%	\$19,803,844	\$4,835
68	City of Baker	\$3,799,719	\$2,469,625	\$844,878	\$1,624,747	65.79%	\$10,577,875	\$5,633
69	Central Community	\$5,449,891	\$4,458,753	\$1,897,324	\$2,561,429	57.45%	\$14,624,559	\$4,768
<b>STATE TOTAL</b>		<b>1,197,247,119</b>	<b>993,795,659</b>	<b>\$642,066,171</b>	<b>362,201,168</b>	<b>36.45%</b>	<b>\$2,651,216,452</b>	<b>\$4,080</b>

**TABLE 3: FY 2008-2009 Budget Letter  
LEVEL 1 BASE PER PUPIL AND LEVEL 2 LOCAL INCENTIVE**

Without Continuation of FY2007/08 Pay Raise					
LEA	School System	FY2008-09 Level 3 State Funding without Continuation of FY07/08 Pay Raise	Per Pupil Amount	FY2008-09 Levels 1, 2 & 3 STATE SHARE OF COST without Continuation of FY07/08 Pay Raise	Per Pupil Amount
		26	27	28	29
1	Acadia	\$4,325,241	\$481	\$45,259,904	\$5,032
2	Allen	\$1,944,555	\$480	\$25,007,894	\$6,179
3	Ascension	\$5,742,880	\$316	\$81,236,890	\$4,464
4	Assumption	\$1,454,794	\$376	\$24,451,045	\$6,313
5	Avoyelles	\$2,408,122	\$411	\$30,372,993	\$5,187
6	Beauregard	\$2,131,007	\$354	\$33,040,039	\$5,485
7	Bienville	\$819,465	\$375	\$7,776,962	\$3,561
8	Bossier	\$8,795,389	\$459	\$85,679,302	\$4,471
9	Caddo	\$18,050,348	\$436	\$202,454,693	\$4,886
10	Calcasieu	\$11,938,919	\$388	\$133,359,213	\$4,337
11	Caldwell	\$663,857	\$399	\$10,198,009	\$6,129
12	Cameron	\$881,599	\$594	\$6,073,833	\$4,093
13	Catahoula	\$713,481	\$424	\$9,851,156	\$5,850
14	Claiborne	\$1,094,010	\$462	\$14,839,115	\$6,269
15	Concordia	\$1,503,990	\$387	\$21,891,249	\$5,630
16	DeSoto	\$1,715,052	\$370	\$23,165,678	\$5,003
17	East Baton Rouge	\$43,930,581	\$1,024	\$156,015,459	\$3,636
18	East Carroll	\$645,431	\$476	\$8,452,049	\$6,238
19	East Feliciana	\$1,140,367	\$529	\$12,338,107	\$5,725
20	Evangeline	\$1,994,292	\$344	\$33,610,456	\$5,795
21	Franklin	\$1,290,626	\$410	\$16,731,795	\$5,313
22	Grant	\$1,090,409	\$321	\$20,170,015	\$5,934
23	Iberia	\$5,328,516	\$397	\$69,363,204	\$5,162
24	Iberville	\$4,260,587	\$1,056	\$14,284,906	\$3,539
25	Jackson	\$745,516	\$342	\$8,609,212	\$3,947
26	Jefferson	\$42,070,939	\$1,015	\$125,696,518	\$3,033
27	Jefferson Davis	\$2,236,525	\$404	\$32,758,374	\$5,911
28	Lafayette	\$14,078,481	\$488	\$104,922,161	\$3,635
29	Lafourche	\$6,625,123	\$478	\$65,332,868	\$4,709
30	LaSalle	\$985,396	\$399	\$14,053,580	\$5,685
31	Lincoln	\$2,032,495	\$319	\$28,559,772	\$4,476
32	Livingston	\$7,107,627	\$304	\$128,862,054	\$5,510
33	Madison	\$1,035,002	\$516	\$12,467,433	\$6,215
34	Morehouse	\$1,988,202	\$424	\$27,050,322	\$5,764
35	Natchitoches	\$2,319,574	\$359	\$33,592,943	\$5,201
36	Orleans	\$14,519,643	\$444	\$104,786,854	\$3,204
37	Ouachita	\$6,205,720	\$336	\$103,788,650	\$5,616
38	Plaquemines	\$6,066,467	\$1,723	\$10,973,882	\$3,118
39	Pointe Coupee	\$1,715,332	\$579	\$11,784,252	\$3,978
40	Rapides	\$11,094,179	\$496	\$111,531,642	\$4,989
41	Red River	\$796,507	\$571	\$9,787,676	\$7,016
42	Richland	\$1,154,337	\$352	\$19,550,527	\$5,953
43	Sabine	\$1,352,078	\$344	\$22,420,463	\$5,709
44	St. Bernard	\$1,301,137	\$322	\$15,166,023	\$3,756
45	St. Charles	\$10,431,682	\$1,127	\$26,930,209	\$2,909
46	St. Helena	\$592,655	\$495	\$7,221,872	\$6,028
47	St. James	\$3,723,877	\$971	\$16,761,893	\$4,371
48	St. John the Baptist	\$3,373,621	\$540	\$31,729,196	\$5,075
49	St. Landry	\$5,264,989	\$358	\$74,960,233	\$5,103
50	St. Martin	\$3,220,172	\$399	\$43,023,397	\$5,332
51	St. Mary	\$3,403,387	\$368	\$44,788,426	\$4,844
52	St. Tammany	\$11,952,271	\$346	\$164,800,896	\$4,765
53	Tangipahoa	\$8,191,805	\$435	\$94,572,393	\$5,025
54	Tensas	\$407,460	\$558	\$4,385,227	\$6,007
55	Terrebonne	\$8,767,442	\$479	\$80,250,568	\$4,382
56	Union	\$923,644	\$332	\$14,643,475	\$5,266
57	Vermilion	\$4,170,817	\$483	\$37,656,082	\$4,363
58	Vernon	\$4,387,305	\$495	\$50,916,037	\$5,739
59	Washington	\$2,365,972	\$471	\$32,275,147	\$6,420
60	Webster	\$2,293,397	\$328	\$37,464,704	\$5,366
61	West Baton Rouge	\$1,719,129	\$502	\$12,577,287	\$3,670
62	West Carroll	\$726,685	\$331	\$12,806,382	\$5,832
63	West Feliciana	\$5,617,171	\$2,597	\$10,581,275	\$4,892
64	Winn	\$984,291	\$386	\$14,885,522	\$5,831
65	City of Monroe	\$4,241,260	\$500	\$39,494,023	\$4,655
66	City of Bogalusa	\$766,601	\$355	\$12,986,192	\$6,015
67	Zachary Community	\$1,982,867	\$484	\$21,786,711	\$5,319
68	City of Baker	\$1,068,827	\$569	\$11,646,702	\$6,202
69	Central Community	\$1,519,554	\$495	\$16,144,113	\$5,264
	<b>STATE TOTAL</b>	<b>\$341,390,679</b>	<b>\$525</b>	<b>\$2,992,607,131</b>	<b>\$4,606</b>

**TABLE 3: FY 2008-2009 Budget Letter  
LEVEL 1 BASE PER PUPIL AND LEVEL 2 LOCAL INCENTIVE**

		With Continuation of FY2007/08 Pay Raise					
LEA	School System	FY2008-09 Level 3 State Funding with Continuation of FY07/08 Pay Raise	Per Pupil Amount	FY2008-09 Levels 1, 2 & 3 STATE SHARE OF COST with Continuation of FY07/08 Pay Raise	Per Pupil Amount	State Funds (with FY07/08 Pay Raise Continuation) as Percent of Total State and Local	Rank
		30	31	32	33	34	35
1	Acadia	7,127,951	793	\$48,062,614	\$5,344	74.24%	14
2	Allen	3,371,203	833	\$26,434,543	\$6,532	69.15%	31
3	Ascension	11,136,814	612	\$86,630,824	\$4,760	58.13%	49
4	Assumption	2,779,166	718	\$25,775,418	\$6,655	70.19%	28
5	Avoyelles	3,936,597	672	\$31,901,467	\$5,448	81.56%	3
6	Beauregard	3,986,700	662	\$34,895,733	\$5,793	68.54%	33
7	Bienville	1,632,699	748	\$8,590,196	\$3,933	44.82%	64
8	Bossier	14,303,314	746	\$91,187,227	\$4,758	58.17%	48
9	Caddo	31,497,898	760	\$215,902,242	\$5,210	60.41%	44
10	Calcasieu	22,426,889	729	\$143,847,183	\$4,678	54.25%	54
11	Caldwell	1,251,648	752	\$10,785,800	\$6,482	74.97%	13
12	Cameron	1,512,655	1,019	\$6,704,889	\$4,518	47.51%	61
13	Catahoula	1,307,664	777	\$10,445,338	\$6,203	79.37%	7
14	Claiborne	1,964,948	830	\$15,710,052	\$6,637	70.28%	27
15	Concordia	2,781,509	715	\$23,168,768	\$5,959	72.73%	17
16	DeSoto	3,286,150	710	\$24,736,776	\$5,343	58.70%	47
17	East Baton Rouge	57,199,142	1,333	\$169,284,020	\$3,945	45.33%	63
18	East Carroll	1,189,355	878	\$8,995,973	\$6,639	82.54%	2
19	East Feliciana	1,949,634	905	\$13,147,374	\$6,101	76.24%	12
20	Evangeline	3,921,632	676	\$35,537,796	\$6,127	73.93%	15
21	Franklin	2,260,518	718	\$17,701,687	\$5,621	81.52%	4
22	Grant	2,082,509	613	\$21,162,115	\$6,226	84.24%	1
23	Iberia	9,558,933	711	\$73,593,621	\$5,477	65.55%	39
24	Iberville	5,624,795	1,394	\$15,649,114	\$3,877	41.88%	66
25	Jackson	1,454,625	667	\$9,318,320	\$4,272	49.15%	58
26	Jefferson	56,138,465	1,354	\$139,764,044	\$3,372	38.97%	68
27	Jefferson Davis	3,972,390	717	\$34,494,239	\$6,224	68.74%	32
28	Lafayette	23,154,977	802	\$113,998,657	\$3,950	48.65%	59
29	Lafourche	11,407,491	822	\$70,115,236	\$5,054	58.93%	46
30	LaSalle	1,819,918	736	\$14,888,103	\$6,023	71.55%	22
31	Lincoln	4,012,528	629	\$30,539,805	\$4,787	56.28%	52
32	Livingston	13,632,366	583	\$135,386,793	\$5,789	76.52%	11
33	Madison	1,607,896	802	\$13,040,327	\$6,501	78.41%	8
34	Morehouse	3,471,612	740	\$28,533,732	\$6,080	70.88%	24
35	Natchitoches	4,100,966	635	\$35,374,335	\$5,477	64.34%	40
36	Orleans	25,345,138	775	\$115,612,349	\$3,535	44.57%	65
37	Ouachita	12,335,721	668	\$109,918,651	\$5,948	68.08%	34
38	Plaquemines	7,439,971	2,114	\$12,347,386	\$3,508	36.59%	69
39	Pointe Coupee	2,673,924	903	\$12,742,844	\$4,302	51.99%	55
40	Rapides	18,254,933	817	\$118,692,396	\$5,309	65.97%	38
41	Red River	1,331,573	955	\$10,322,742	\$7,400	70.80%	25
42	Richland	2,216,580	675	\$20,612,769	\$6,277	72.55%	19
43	Sabine	2,713,294	691	\$23,781,679	\$6,056	73.74%	16
44	St. Bernard	2,645,024	655	\$16,509,909	\$4,089	47.94%	60
45	St. Charles	13,926,577	1,504	\$30,425,104	\$3,286	39.11%	67
46	St. Helena	953,241	796	\$7,582,458	\$6,329	78.17%	9
47	St. James	5,081,659	1,325	\$18,119,674	\$4,725	50.34%	56
48	St. John the Baptist	5,512,618	882	\$33,868,193	\$5,417	57.67%	51
49	St. Landry	9,858,699	671	\$79,553,943	\$5,416	71.09%	23
50	St. Martin	5,615,132	696	\$45,418,357	\$5,629	71.67%	21
51	St. Mary	6,546,195	708	\$47,931,234	\$5,184	60.81%	43
52	St. Tammany	23,116,009	668	\$175,964,634	\$5,088	57.82%	50
53	Tangipahoa	13,465,073	715	\$99,845,660	\$5,305	72.67%	18
54	Tensas	722,207	989	\$4,699,974	\$6,438	70.18%	29
55	Terrebonne	14,601,136	797	\$86,084,262	\$4,700	60.13%	45
56	Union	1,796,294	646	\$15,516,125	\$5,579	70.60%	26
57	Vermilion	6,813,755	790	\$40,299,019	\$4,670	67.24%	36
58	Vernon	7,192,365	811	\$53,721,098	\$6,055	76.85%	10
59	Washington	4,041,722	804	\$33,950,898	\$6,754	80.49%	5
60	Webster	4,287,805	614	\$39,459,112	\$5,652	64.15%	41
61	West Baton Rouge	2,832,904	827	\$13,691,062	\$3,995	45.67%	62
62	West Carroll	1,388,757	632	\$13,468,454	\$6,133	79.68%	6
63	West Feliciana	6,435,456	2,975	\$11,399,560	\$5,270	49.46%	57
64	Winn	1,810,033	709	\$15,711,264	\$6,154	69.96%	30
65	City of Monroe	7,086,963	835	\$42,339,726	\$4,991	55.15%	53
66	City of Bogalusa	1,584,193	734	\$13,803,784	\$6,394	67.82%	35
67	Zachary Community	3,060,033	747	\$22,863,877	\$5,582	62.40%	42
68	City of Baker	1,650,012	879	\$12,227,886	\$6,511	72.27%	20
69	Central Community	2,231,221	727	\$16,855,779	\$5,496	66.68%	37
	<b>STATE TOTAL</b>	<b>\$549,429,772</b>	<b>\$846</b>	<b>\$3,200,646,225</b>	<b>\$4,926</b>	<b>58.98%</b>	



**TABLE 3: FY 2008-2009 Budget Letter  
LEVEL 1 BASE PER PUPIL AND LEVEL 2 LOCAL INCENTIVE**

LEA	School System	FY2008-09 Levels 1 and 2 LOCAL SHARE OF COST	Per Pupil Amount	Rank	Local Revenue as Percent of Total State and Local	FY2008-09 TOTAL STATE (with Continuation of FY2007/08 Pay Raise) AND LOCAL COST OF Levels 1, 2 and 3	Per Pupil Amount	Rank
		36	37	38	39	40	41	42
1	Acadia	\$16,677,568	\$1,854	58	25.76%	64,740,182	\$7,198	66
2	Allen	\$11,790,818	\$2,913	33	30.85%	38,225,361	\$9,445	6
3	Ascension	\$62,401,266	\$3,429	23	41.87%	149,032,090	\$8,189	48
4	Assumption	\$10,945,966	\$2,826	36	29.81%	36,721,384	\$9,481	5
5	Avoynes	\$7,210,848	\$1,231	68	18.44%	39,112,315	\$6,679	69
6	Beauregard	\$16,015,453	\$2,659	42	31.46%	50,911,186	\$8,451	37
7	Bienville	\$10,577,370	\$4,843	7	55.18%	19,167,566	\$8,776	21
8	Bossier	\$65,567,892	\$3,421	24	41.83%	156,755,120	\$8,180	49
9	Caddo	\$141,477,464	\$3,414	25	39.59%	357,379,706	\$8,625	29
10	Calcasieu	\$121,286,413	\$3,944	18	45.75%	265,133,596	\$8,622	30
11	Caldwell	\$3,600,473	\$2,164	53	25.03%	14,386,273	\$8,646	28
12	Cameron	\$7,409,066	\$4,993	6	52.49%	14,113,954	\$9,511	4
13	Catahoula	\$2,714,430	\$1,612	64	20.63%	13,159,768	\$7,815	60
14	Claiborne	\$6,644,067	\$2,807	37	29.72%	22,354,119	\$9,444	7
15	Concordia	\$8,688,892	\$2,235	50	27.27%	31,857,660	\$8,194	47
16	DeSoto	\$17,405,351	\$3,759	19	41.30%	42,142,127	\$9,102	13
17	East Baton Rouge	\$204,166,969	\$4,758	8	54.67%	373,450,988	\$8,704	24
18	East Carroll	\$1,902,308	\$1,404	66	17.46%	10,898,281	\$8,043	53
19	East Feliciana	\$4,096,260	\$1,901	57	23.76%	17,243,634	\$8,002	54
20	Evangeline	\$12,529,634	\$2,160	54	26.07%	48,067,430	\$8,287	43
21	Franklin	\$4,013,611	\$1,275	67	18.48%	21,715,298	\$6,896	68
22	Grant	\$3,960,214	\$1,165	69	15.76%	25,122,329	\$7,391	64
23	Iberia	\$38,681,850	\$2,879	34	34.45%	112,275,471	\$8,355	41
24	Iberville	\$21,721,791	\$5,382	3	58.12%	37,370,905	\$9,259	11
25	Jackson	\$9,639,714	\$4,420	12	50.85%	18,958,034	\$8,692	25
26	Jefferson	\$218,867,482	\$5,281	4	61.03%	358,631,526	\$8,653	26
27	Jefferson Davis	\$15,685,392	\$2,830	35	31.26%	50,179,631	\$9,054	14
28	Lafayette	\$120,311,043	\$4,169	14	51.35%	234,309,699	\$8,119	50
29	Lafourche	\$48,862,838	\$3,522	22	41.07%	118,978,074	\$8,576	32
30	LaSalle	\$5,919,050	\$2,394	46	28.45%	20,807,153	\$8,417	38
31	Lincoln	\$23,721,122	\$3,718	20	43.72%	54,260,927	\$8,505	36
32	Livingston	\$41,551,074	\$1,777	61	23.48%	176,937,867	\$7,566	63
33	Madison	\$3,591,484	\$1,790	60	21.59%	16,631,811	\$8,291	42
34	Morehouse	\$11,724,805	\$2,498	45	29.12%	40,258,537	\$8,578	31
35	Natchitoches	\$19,608,554	\$3,036	31	35.66%	54,982,889	\$8,513	35
36	Orleans	\$143,763,214	\$4,396	13	55.43%	259,375,563	\$7,931	55
37	Ouachita	\$51,543,541	\$2,789	38	31.92%	161,462,192	\$8,737	23
38	Plaquemines	\$21,396,329	\$6,079	1	63.41%	33,743,715	\$9,586	3
39	Pointe Coupee	\$11,766,788	\$3,973	17	48.01%	24,509,632	\$8,275	44
40	Rapides	\$61,222,008	\$2,739	40	34.03%	179,914,404	\$8,048	52
41	Red River	\$4,257,577	\$3,052	30	29.20%	14,580,319	\$10,452	2
42	Richland	\$7,797,179	\$2,374	47	27.45%	28,409,948	\$8,651	27
43	Sabine	\$8,470,493	\$2,157	55	26.26%	32,252,172	\$8,213	46
44	St. Bernard	\$17,932,297	\$4,441	11	52.06%	34,442,206	\$8,530	33
45	St. Charles	\$47,375,354	\$5,117	5	60.89%	77,800,458	\$8,404	39
46	St. Helena	\$2,117,197	\$1,767	62	21.83%	9,699,655	\$8,097	51
47	St. James	\$17,878,451	\$4,662	10	49.66%	35,998,126	\$9,387	10
48	St. John the Baptist	\$24,862,319	\$3,977	16	42.33%	58,730,511	\$9,394	9
49	St. Landry	\$32,351,131	\$2,202	52	28.91%	111,905,074	\$7,618	62
50	St. Martin	\$17,956,990	\$2,225	51	28.33%	63,375,347	\$7,854	58
51	St. Mary	\$30,895,974	\$3,342	27	39.19%	78,827,208	\$8,526	34
52	St. Tammany	\$128,382,752	\$3,712	21	42.18%	304,347,386	\$8,800	19
53	Tangipahoa	\$37,547,168	\$1,995	56	27.33%	137,392,828	\$7,300	65
54	Tensas	\$1,996,714	\$2,735	41	29.82%	6,696,688	\$9,174	12
55	Terrebonne	\$57,070,583	\$3,116	29	39.87%	143,154,845	\$7,816	59
56	Union	\$6,461,152	\$2,323	48	29.40%	21,977,277	\$7,903	56
57	Vermilion	\$19,630,242	\$2,275	49	32.76%	59,929,261	\$6,944	67
58	Vernon	\$16,186,611	\$1,824	59	23.15%	69,907,709	\$7,880	57
59	Washington	\$8,226,859	\$1,637	63	19.51%	42,177,757	\$8,390	40
60	Webster	\$22,047,744	\$3,158	28	35.85%	61,506,856	\$8,809	18
61	West Baton Rouge	\$16,287,609	\$4,753	9	54.33%	29,978,671	\$8,748	22
62	West Carroll	\$3,434,218	\$1,564	65	20.32%	16,902,672	\$7,697	61
63	West Feliciana	\$11,646,635	\$5,384	2	50.54%	23,046,195	\$10,655	1
64	Winn	\$6,746,562	\$2,643	43	30.04%	22,457,826	\$8,797	20
65	City of Monroe	\$34,431,874	\$4,058	15	44.85%	76,771,600	\$9,049	15
66	City of Bogalusa	\$6,548,494	\$3,033	32	32.18%	20,352,278	\$9,427	8
67	Zachary Community	\$13,777,987	\$3,364	26	37.60%	36,641,865	\$8,946	17
68	City of Baker	\$4,692,142	\$2,498	44	27.73%	16,920,028	\$9,010	16
69	Central Community	\$8,424,713	\$2,747	39	33.32%	25,280,492	\$8,243	45
	<b>STATE TOTAL</b>	<b>\$2,226,095,430</b>	<b>\$3,426</b>		<b>41.02%</b>	<b>\$5,426,741,655</b>	<b>\$8,352</b>	

**TABLE 3: FY 2008-2009 Budget Letter  
LEVEL 1 BASE PER PUPIL AND LEVEL 2 LOCAL INCENTIVE**

		For Information Only		
LEA	School System	FY2007-08 STATE SHARE OF COST LEVELS 1, 2, & 3  (July 2007 + Dec Pay Raise)	2007/08 Per Pupil State Share Levels 1, 2, & 3  (July 2007 + Dec. Pay Raise)	Difference between FY2008-09 State Share of Costs Levels 1, 2 & 3 (with Stipends and Continuation of FY2007/08 Pay Raise) and FY2007/08 with Pay Raise
		43	44	45
1	Acadia	\$48,251,575	\$5,302	(\$188,961)
2	Allen	\$26,670,664	\$6,531	(\$236,121)
3	Ascension	\$84,238,160	\$4,681	\$2,392,665
4	Assumption	\$24,887,165	\$6,208	\$900,253
5	Avoyelles	\$30,369,272	\$5,122	\$1,532,196
6	Beauregard	\$32,933,689	\$5,432	\$1,962,044
7	Bienville	\$10,403,834	\$4,585	(\$1,813,638)
8	Bossier	\$86,059,846	\$4,506	\$5,147,381
9	Caddo	\$206,040,816	\$4,907	\$9,893,427
10	Calcasieu	\$137,217,879	\$4,412	\$6,747,304
11	Caldwell	\$10,645,376	\$6,204	\$152,423
12	Cameron	\$6,387,976	\$3,895	\$344,913
13	Catahoula	\$10,400,363	\$5,906	\$44,976
14	Claiborne	\$15,642,293	\$6,264	\$67,760
15	Concordia	\$21,742,126	\$5,690	\$1,430,641
16	DeSoto	\$24,044,914	\$5,177	\$715,862
17	East Baton Rouge	\$171,058,202	\$3,902	(\$1,732,182)
18	East Carroll	\$9,331,328	\$6,365	(\$325,355)
19	East Feliciana	\$13,270,928	\$5,975	(\$123,553)
20	Evangeline	\$34,638,380	\$5,921	\$899,416
21	Franklin	\$17,126,997	\$5,394	\$574,691
22	Grant	\$20,070,118	\$5,915	\$1,091,997
23	Iberia	\$72,944,098	\$5,342	\$685,523
24	Iberville	\$15,949,045	\$3,890	(\$299,931)
25	Jackson	\$8,921,692	\$4,085	\$396,628
26	Jefferson	\$135,792,948	\$3,158	\$4,059,096
27	Jefferson Davis	\$33,144,590	\$5,943	\$1,357,649
28	Lafayette	\$112,067,665	\$3,834	\$2,088,992
29	Lafourche	\$71,328,939	\$5,016	(\$1,087,703)
30	LaSalle	\$14,873,909	\$5,881	\$14,194
31	Lincoln	\$32,002,664	\$4,926	(\$1,462,860)
32	Livingston	\$128,073,059	\$5,578	\$7,317,734
33	Madison	\$12,587,067	\$6,034	\$465,260
34	Morehouse	\$27,741,503	\$5,699	\$792,229
35	Natchitoches	\$34,325,865	\$5,236	\$1,048,470
36	Orleans	\$114,005,714	\$3,403	\$1,702,635
37	Ouachita	\$105,678,284	\$5,733	\$4,240,367
38	Plaquemines	\$13,527,896	\$3,221	(\$1,158,510)
39	Pointe Coupee	\$12,022,803	\$4,091	\$720,041
40	Rapides	\$112,828,006	\$4,971	\$5,864,389
41	Red River	\$10,138,017	\$7,035	\$184,725
42	Richland	\$19,149,840	\$5,812	\$1,494,929
43	Sabine	\$22,413,015	\$5,668	\$1,368,664
44	St. Bernard	\$16,491,850	\$4,123	\$18,059
45	St. Charles	\$31,769,772	\$3,395	(\$1,344,668)
46	St. Helena	\$7,465,103	\$6,099	\$123,355
47	St. James	\$16,825,366	\$4,472	\$1,294,309
48	St. John the Baptist	\$34,300,133	\$5,296	(\$427,940)
49	St. Landry	\$77,625,546	\$5,253	\$1,936,397
50	St. Martin	\$43,967,647	\$5,387	\$1,502,710
51	St. Mary	\$47,908,467	\$5,046	\$22,767
52	St. Tammany	\$173,805,876	\$5,008	\$2,158,758
53	Tangipahoa	\$99,190,127	\$5,244	\$655,533
54	Tensas	\$4,634,559	\$6,074	\$65,414
55	Terrebonne	\$87,755,954	\$4,713	(\$1,671,692)
56	Union	\$15,769,542	\$5,271	(\$243,417)
57	Vermilion	\$39,878,470	\$4,621	\$420,549
58	Vernon	\$52,058,978	\$5,716	\$1,662,119
59	Washington	\$32,403,850	\$6,540	\$1,547,048
60	Webster	\$38,491,240	\$5,444	\$967,873
61	West Baton Rouge	\$13,706,933	\$4,039	(\$15,871)
62	West Carroll	\$12,773,897	\$5,841	\$694,556
63	West Feliciana	\$12,168,921	\$5,365	(\$769,361)
64	Winn	\$14,843,680	\$5,814	\$867,585
65	City of Monroe	\$38,551,876	\$4,469	\$3,787,850
66	City of Bogalusa	\$13,571,952	\$6,070	\$231,832
67	Zachary Community	\$19,773,338	\$5,259	\$3,094,540
68	City of Baker	\$12,585,103	\$6,024	(\$353,217)
69	Central Community	\$13,710,701	\$5,219	\$3,151,079
<b>STATE TOTAL</b>		<b>\$3,122,977,399</b>	<b>\$4,744</b>	<b>\$78,646,826</b>

**Table 3A: FY2008-2009 Budget Letter**  
**Certificated Pay Raise Requirement**

LEA	School System	LEVEL 1 & 2 STATE INCREASES AND ADJUSTMENTS					
		FY2008-09 Levels 1 & 2 STATE SHARE OF COST	Per Pupil Amount	Rank	FY2007-08 Budget Letter Level 1 & 2 State Share of Costs	Per Pupil Amount	Change in MFP Distribution between FY2008-09 and FY2007-08
		1	2	3	4	5	6
1	Acadia	\$40,934,663	\$4,551	41	\$41,160,407	\$4,523	(\$225,744)
2	Allen	\$23,063,339	\$5,699	8	\$23,335,741	\$5,714	(\$272,402)
3	Ascension	\$75,494,010	\$4,148	50	\$73,426,203	\$4,080	\$2,067,808
4	Assumption	\$22,996,251	\$5,938	3	\$22,105,016	\$5,514	\$891,236
5	Avoyelles	\$27,964,871	\$4,775	35	\$26,474,671	\$4,465	\$1,490,200
6	Beauregard	\$30,909,032	\$5,131	28	\$29,027,900	\$4,788	\$1,881,133
7	Bienville	\$6,957,497	\$3,186	60	\$8,764,520	\$3,863	(\$1,807,023)
8	Bossier	\$76,883,913	\$4,012	51	\$72,024,595	\$3,771	\$4,859,318
9	Caddo	\$184,404,345	\$4,450	45	\$174,822,593	\$4,164	\$9,581,752
10	Calcasieu	\$121,420,294	\$3,948	52	\$115,095,514	\$3,701	\$6,324,780
11	Caldwell	\$9,534,152	\$5,730	6	\$9,394,062	\$5,474	\$140,089
12	Cameron	\$5,192,234	\$3,499	56	\$4,803,893	\$2,929	\$388,341
13	Catahoula	\$9,137,675	\$5,426	19	\$9,082,551	\$5,158	\$55,124
14	Claiborne	\$13,745,105	\$5,807	4	\$13,649,143	\$5,466	\$95,962
15	Concordia	\$20,387,259	\$5,244	25	\$18,993,763	\$4,971	\$1,393,495
16	DeSoto	\$21,450,626	\$4,633	39	\$20,820,011	\$4,482	\$630,615
17	East Baton Rouge	\$112,084,878	\$2,612	64	\$112,318,441	\$2,562	(\$233,563)
18	East Carroll	\$7,806,618	\$5,761	5	\$8,105,974	\$5,529	(\$299,356)
19	East Feliciana	\$11,197,740	\$5,196	27	\$11,310,812	\$5,093	(\$113,071)
20	Evangeline	\$31,616,164	\$5,451	16	\$30,716,338	\$5,251	\$899,826
21	Franklin	\$15,441,169	\$4,904	32	\$14,894,469	\$4,691	\$546,701
22	Grant	\$19,079,606	\$5,613	11	\$18,052,282	\$5,320	\$1,027,324
23	Iberia	\$64,034,688	\$4,765	37	\$63,554,386	\$4,655	\$480,302
24	Iberville	\$10,024,319	\$2,484	65	\$10,246,062	\$2,499	(\$221,743)
25	Jackson	\$7,863,696	\$3,606	55	\$7,487,037	\$3,428	\$376,659
26	Jefferson	\$83,625,579	\$2,018	67	\$78,324,091	\$1,821	\$5,301,488
27	Jefferson Davis	\$30,521,849	\$5,507	14	\$29,217,121	\$5,239	\$1,304,728
28	Lafayette	\$90,843,680	\$3,148	62	\$89,294,493	\$3,055	\$1,549,187
29	Lafourche	\$58,707,745	\$4,231	47	\$59,966,889	\$4,217	(\$1,259,144)
30	LaSalle	\$13,068,184	\$5,286	22	\$13,062,199	\$5,165	\$5,985
31	Lincoln	\$26,527,277	\$4,158	48	\$28,032,009	\$4,315	(\$1,504,733)
32	Livingston	\$121,754,427	\$5,206	26	\$114,844,858	\$5,002	\$6,909,569
33	Madison	\$11,432,431	\$5,699	7	\$10,979,929	\$5,264	\$452,502
34	Morehouse	\$25,062,120	\$5,340	21	\$24,245,324	\$4,981	\$816,796
35	Natchitoches	\$31,273,369	\$4,842	33	\$30,264,785	\$4,616	\$1,008,584
36	Orleans	\$90,267,211	\$2,760	63	\$90,174,323	\$2,692	\$92,888
37	Ouachita	\$97,582,930	\$5,280	23	\$93,603,040	\$5,078	\$3,979,890
38	Plaquemines	\$4,907,415	\$1,394	69	\$5,451,656	\$1,298	(\$544,241)
39	Pointe Coupee	\$10,068,920	\$3,399	59	\$9,378,788	\$3,191	\$690,132
40	Rapides	\$100,437,463	\$4,493	43	\$94,678,356	\$4,172	\$5,759,107
41	Red River	\$8,991,169	\$6,445	1	\$8,789,578	\$6,100	\$201,591
42	Richland	\$18,396,190	\$5,602	12	\$17,046,751	\$5,174	\$1,349,439
43	Sabine	\$21,068,385	\$5,365	20	\$19,744,019	\$4,993	\$1,324,366
44	St. Bernard	\$13,864,886	\$3,434	57	\$14,013,002	\$3,503	(\$148,116)
45	St. Charles	\$16,498,527	\$1,782	68	\$17,314,426	\$1,850	(\$815,899)
46	St. Helena	\$6,629,217	\$5,534	13	\$6,514,737	\$5,322	\$114,480
47	St. James	\$13,038,016	\$3,400	58	\$11,734,961	\$3,119	\$1,303,055
48	St. John the Baptist	\$28,355,575	\$4,535	42	\$28,741,646	\$4,438	(\$386,071)
49	St. Landry	\$69,695,244	\$4,744	38	\$67,894,483	\$4,594	\$1,800,761
50	St. Martin	\$39,803,225	\$4,933	31	\$38,462,673	\$4,712	\$1,340,552
51	St. Mary	\$41,385,039	\$4,476	44	\$41,354,594	\$4,356	\$30,445
52	St. Tammany	\$152,848,625	\$4,420	46	\$151,157,693	\$4,355	\$1,690,932
53	Tangipahoa	\$86,380,588	\$4,590	40	\$85,922,599	\$4,543	\$457,989
54	Tensas	\$3,977,767	\$5,449	17	\$3,901,509	\$5,113	\$76,258
55	Terrebonne	\$71,483,126	\$3,903	53	\$73,254,088	\$3,934	(\$1,770,961)
56	Union	\$13,719,831	\$4,933	30	\$13,925,176	\$4,654	(\$205,345)
57	Vermilion	\$33,485,265	\$3,880	54	\$33,168,743	\$3,843	\$316,521
58	Vernon	\$46,528,732	\$5,244	24	\$44,853,714	\$4,925	\$1,675,018
59	Washington	\$29,909,175	\$5,950	2	\$28,466,518	\$5,745	\$1,442,658
60	Webster	\$35,171,307	\$5,037	29	\$34,230,565	\$4,841	\$940,742
61	West Baton Rouge	\$10,858,158	\$3,168	61	\$10,929,774	\$3,220	(\$71,616)
62	West Carroll	\$12,079,697	\$5,501	15	\$11,420,652	\$5,222	\$659,044
63	West Feliciana	\$4,964,104	\$2,295	66	\$5,174,008	\$2,281	(\$209,904)
64	Winn	\$13,901,231	\$5,445	18	\$13,067,897	\$5,119	\$833,335
65	City of Monroe	\$35,252,763	\$4,155	49	\$31,512,477	\$3,653	\$3,740,286
66	City of Bogalusa	\$12,219,591	\$5,660	9	\$11,991,839	\$5,363	\$227,753
67	Zachary Community	\$19,803,844	\$4,835	34	\$16,902,285	\$4,495	\$2,901,560
68	City of Baker	\$10,577,875	\$5,633	10	\$10,888,945	\$5,213	(\$311,070)
69	Central Community	\$14,624,559	\$4,768	36	\$11,742,080	\$4,470	\$2,882,479
	<b>STATE TOTALS</b>	<b>\$2,651,216,452</b>	<b>\$4,080</b>		<b>\$2,575,305,675</b>	<b>\$3,912</b>	<b>\$75,910,778</b>

**Table 3A: FY2008-2009 Budget Letter**  
**Certificated Pay Raise Requirement**

LEA	School System	LEVEL 1 & 2 STATE INCREASES AND ADJUSTMENTS (continued)			
		Increases in MFP Funding	Per Pupil Amount	Decreases in MFP Funding	No. of Districts
		7	8	9	10
1	Acadia	\$0	\$0	(\$225,744)	1
2	Allen	\$0	\$0	(\$272,402)	1
3	Ascension	\$2,067,808	\$114	\$0	-
4	Assumption	\$891,236	\$230	\$0	-
5	Avoyelles	\$1,490,200	\$254	\$0	-
6	Beauregard	\$1,881,133	\$312	\$0	-
7	Bienville	\$0	\$0	(\$1,807,023)	1
8	Bossier	\$4,859,318	\$254	\$0	-
9	Caddo	\$9,581,752	\$231	\$0	-
10	Calcasieu	\$6,324,780	\$206	\$0	-
11	Caldwell	\$140,089	\$84	\$0	-
12	Cameron	\$388,341	\$262	\$0	-
13	Catahoula	\$55,124	\$33	\$0	-
14	Claiborne	\$95,962	\$41	\$0	-
15	Concordia	\$1,393,495	\$358	\$0	-
16	DeSoto	\$630,615	\$136	\$0	-
17	East Baton Rouge	\$0	\$0	(\$233,563)	1
18	East Carroll	\$0	\$0	(\$299,356)	1
19	East Feliciana	\$0	\$0	(\$113,071)	1
20	Evangeline	\$899,826	\$155	\$0	-
21	Franklin	\$546,701	\$174	\$0	-
22	Grant	\$1,027,324	\$302	\$0	-
23	Iberia	\$480,302	\$36	\$0	-
24	Iberville	\$0	\$0	(\$221,743)	1
25	Jackson	\$376,659	\$173	\$0	-
26	Jefferson	\$5,301,488	\$128	\$0	-
27	Jefferson Davis	\$1,304,728	\$235	\$0	-
28	Lafayette	\$1,549,187	\$54	\$0	-
29	Lafourche	\$0	\$0	(\$1,259,144)	1
30	LaSalle	\$5,985	\$2	\$0	-
31	Lincoln	\$0	\$0	(\$1,504,733)	1
32	Livingston	\$6,909,569	\$295	\$0	-
33	Madison	\$452,502	\$226	\$0	-
34	Morehouse	\$816,796	\$174	\$0	-
35	Natchitoches	\$1,008,584	\$156	\$0	-
36	Orleans	\$92,888	\$3	\$0	-
37	Ouachita	\$3,979,890	\$215	\$0	-
38	Plaquemines	\$0	\$0	(\$544,241)	1
39	Pointe Coupee	\$690,132	\$233	\$0	-
40	Rapides	\$5,759,107	\$258	\$0	-
41	Red River	\$201,591	\$145	\$0	-
42	Richland	\$1,349,439	\$411	\$0	-
43	Sabine	\$1,324,366	\$337	\$0	-
44	St. Bernard	\$0	\$0	(\$148,116)	1
45	St. Charles	\$0	\$0	(\$815,899)	1
46	St. Helena	\$114,480	\$96	\$0	-
47	St. James	\$1,303,055	\$340	\$0	-
48	St. John the Baptist	\$0	\$0	(\$386,071)	1
49	St. Landry	\$1,800,761	\$123	\$0	-
50	St. Martin	\$1,340,552	\$166	\$0	-
51	St. Mary	\$30,445	\$3	\$0	-
52	St. Tammany	\$1,690,932	\$49	\$0	-
53	Tangipahoa	\$457,989	\$24	\$0	-
54	Tensas	\$76,258	\$104	\$0	-
55	Terrebonne	\$0	\$0	(\$1,770,961)	1
56	Union	\$0	\$0	(\$205,345)	1
57	Vermilion	\$316,521	\$37	\$0	-
58	Vernon	\$1,675,018	\$189	\$0	-
59	Washington	\$1,442,658	\$287	\$0	-
60	Webster	\$940,742	\$135	\$0	-
61	West Baton Rouge	\$0	\$0	(\$71,616)	1
62	West Carroll	\$659,044	\$300	\$0	-
63	West Feliciana	\$0	\$0	(\$209,904)	1
64	Winn	\$833,335	\$326	\$0	-
65	City of Monroe	\$3,740,286	\$441	\$0	-
66	City of Bogalusa	\$227,753	\$105	\$0	-
67	Zachary Community	\$2,901,560	\$708	\$0	-
68	City of Baker	\$0	\$0	(\$311,070)	1
69	Central Community	\$2,882,479	\$940	\$0	-
	<b>STATE TOTALS</b>	<b>\$86,310,780</b>	<b>\$133</b>	<b>(\$10,400,003)</b>	<b>18</b>



**Table 3A: FY2008-2009 Budget Letter**  
**Certificated Pay Raise Requirement**

LEA	School System	2008-09 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	FY2007-08 Budgeted Average Teacher Salary	Districts Below SREB Average Teacher Salary	50% Distribution Amount for Certificated Pay Increase Excluding Retirement Contribution of 15.5%	
							\$45,662		
11	12	13	14	15	16	17	18		
1	Acadia	\$0	\$0	-	\$0	\$43,175	\$0	-	\$0
2	Allen	\$0	\$0	-	\$0	\$42,963	\$0	-	\$0
3	Ascension	(\$846,197)	\$1,221,611	1	\$610,805	\$46,458	\$0	-	\$0
4	Assumption	\$0	\$891,236	1	\$445,618	\$44,318	\$445,618	1	\$385,816
5	Avoyelles	\$0	\$1,490,200	1	\$745,100	\$40,746	\$745,100	1	\$645,108
6	Beauregard	\$0	\$1,881,133	1	\$940,566	\$42,183	\$940,566	1	\$814,343
7	Bienville	\$0	\$0	-	\$0	\$44,885	\$0	-	\$0
8	Bossier	(\$256,761)	\$4,602,557	1	\$2,301,278	\$45,686	\$0	-	\$0
9	Caddo	\$0	\$9,581,752	1	\$4,790,876	\$46,660	\$0	-	\$0
10	Calcasieu	\$0	\$6,324,780	1	\$3,162,390	\$44,030	\$3,162,390	1	\$2,738,000
11	Caldwell	\$0	\$140,089	1	\$70,045	\$39,548	\$70,045	1	\$60,645
12	Cameron	\$0	\$388,341	1	\$194,170	\$47,275	\$0	-	\$0
13	Catahoula	\$0	\$55,124	1	\$27,562	\$34,073	\$27,562	1	\$23,863
14	Claiborne	\$0	\$95,962	1	\$47,981	\$40,483	\$47,981	1	\$41,542
15	Concordia	(\$314,618)	\$1,078,877	1	\$539,439	\$39,575	\$539,439	1	\$467,047
16	DeSoto	\$0	\$630,615	1	\$315,308	\$49,379	\$0	-	\$0
17	East Baton Rouge	\$0	\$0	-	\$0	\$46,378	\$0	-	\$0
18	East Carroll	\$0	\$0	-	\$0	\$36,833	\$0	-	\$0
19	East Feliciana	\$0	\$0	-	\$0	\$39,250	\$0	-	\$0
20	Evangeline	\$0	\$899,826	1	\$449,913	\$42,721	\$449,913	1	\$389,535
21	Franklin	\$0	\$546,701	1	\$273,350	\$35,025	\$273,350	1	\$236,667
22	Grant	\$0	\$1,027,324	1	\$513,662	\$39,806	\$513,662	1	\$444,729
23	Iberia	\$0	\$480,302	1	\$240,151	\$45,917	\$0	-	\$0
24	Iberville	\$0	\$0	-	\$0	\$45,083	\$0	-	\$0
25	Jackson	\$0	\$376,659	1	\$188,329	\$52,721	\$0	-	\$0
26	Jefferson	\$0	\$5,301,488	1	\$2,650,744	\$48,381	\$0	-	\$0
27	Jefferson Davis	\$0	\$1,304,728	1	\$652,364	\$46,933	\$0	-	\$0
28	Lafayette	\$0	\$1,549,187	1	\$774,593	\$46,548	\$0	-	\$0
29	Lafourche	\$0	\$0	-	\$0	\$43,007	\$0	-	\$0
30	LaSalle	\$0	\$5,985	1	\$2,993	\$38,838	\$2,993	1	\$2,591
31	Lincoln	\$0	\$0	-	\$0	\$46,012	\$0	-	\$0
32	Livingston	(\$2,072,017)	\$4,837,552	1	\$2,418,776	\$47,141	\$0	-	\$0
33	Madison	\$0	\$452,502	1	\$226,251	\$40,813	\$226,251	1	\$195,888
34	Morehouse	\$0	\$816,796	1	\$408,398	\$44,326	\$408,398	1	\$353,591
35	Natchitoches	\$0	\$1,008,584	1	\$504,292	\$41,348	\$504,292	1	\$436,616
36	Orleans	\$0	\$92,888	1	\$46,444	\$48,302	\$0	-	\$0
37	Ouachita	(\$216,499)	\$3,763,391	1	\$1,881,696	\$46,527	\$0	-	\$0
38	Plaquemines	\$0	\$0	-	\$0	\$46,410	\$0	-	\$0
39	Pointe Coupee	(\$98,582)	\$591,550	1	\$295,775	\$43,262	\$0	-	\$0
40	Rapides	\$0	\$5,759,107	1	\$2,879,553	\$41,162	\$2,879,553	1	\$2,493,119
41	Red River	\$0	\$201,591	1	\$100,795	\$43,997	\$100,795	1	\$87,268
42	Richland	\$0	\$1,349,439	1	\$674,719	\$38,026	\$674,719	1	\$584,172
43	Sabine	\$0	\$1,324,366	1	\$662,183	\$43,227	\$662,183	1	\$573,319
44	St. Bernard	(\$130,477)	\$0	-	\$0	\$45,733	\$0	-	\$0
45	St. Charles	\$0	\$0	-	\$0	\$50,806	\$0	-	\$0
46	St. Helena	\$0	\$114,480	1	\$57,240	\$34,781	\$57,240	1	\$49,558
47	St. James	(\$251,581)	\$1,051,474	1	\$525,737	\$48,404	\$0	-	\$0
48	St. John the Baptist	\$0	\$0	-	\$0	\$47,916	\$0	-	\$0
49	St. Landry	\$0	\$1,800,761	1	\$900,381	\$42,592	\$900,381	1	\$779,551
50	St. Martin	\$0	\$1,340,552	1	\$670,276	\$46,021	\$0	-	\$0
51	St. Mary	\$0	\$30,445	1	\$15,222	\$44,924	\$15,222	1	\$13,179
52	St. Tammany	(\$243,087)	\$1,447,845	1	\$723,922	\$49,655	\$0	-	\$0
53	Tangipahoa	\$0	\$457,989	1	\$228,994	\$47,295	\$0	-	\$0
54	Tensas	\$0	\$76,258	1	\$38,129	\$35,664	\$38,129	1	\$33,012
55	Terrebonne	\$0	\$0	-	\$0	\$43,206	\$0	-	\$0
56	Union	\$0	\$0	-	\$0	\$39,945	\$0	-	\$0
57	Vermilion	(\$27,161)	\$289,360	1	\$144,680	\$42,642	\$144,680	1	\$125,264
58	Vernon	\$0	\$1,675,018	1	\$837,509	\$45,288	\$837,509	1	\$725,116
59	Washington	(\$392,681)	\$1,049,977	1	\$524,988	\$42,794	\$524,988	1	\$454,535
60	Webster	\$0	\$940,742	1	\$470,371	\$50,434	\$0	-	\$0
61	West Baton Rouge	(\$88,716)	\$0	-	\$0	\$46,628	\$0	-	\$0
62	West Carroll	(\$49,507)	\$609,537	1	\$304,769	\$39,860	\$304,769	1	\$263,869
63	West Feliciana	\$0	\$0	-	\$0	\$47,182	\$0	-	\$0
64	Winn	(\$5,445)	\$827,890	1	\$413,945	\$37,424	\$413,945	1	\$358,394
65	City of Monroe	\$0	\$3,740,286	1	\$1,870,143	\$46,655	\$0	-	\$0
66	City of Bogalusa	\$0	\$227,753	1	\$113,876	\$46,782	\$0	-	\$0
67	Zachary Community	(\$1,585,855)	\$1,315,705	1	\$657,852	\$50,363	\$0	-	\$0
68	City of Baker	\$0	\$0	-	\$0	\$45,326	\$0	-	\$0
69	Central Community	(\$2,098,078)	\$784,401	1	\$392,200	\$46,343	\$0	-	\$0
<b>STATE TOTALS</b>		<b>(\$8,677,262)</b>	<b>\$77,852,711</b>	<b>51</b>	<b>\$38,926,353</b>	<b>\$45,543</b>	<b>\$15,911,673</b>	<b>28</b>	<b>\$13,776,337</b>

\* Pointe Coupee not required to distribute pay raises in FY2008-09 per resolution

**Table 3A: FY2008-2009 Budget Letter**  
**Certificated Pay Raise Requirement**

LEA	School System	Estimated Average Pay Raise from 50% Requirement for Districts Below SREB Average	
		Oct. 1, 2007 Certificated Staff Plus Personnel Directors and School Nurses	Estimated Pay Raise Per FTE
		<b>19</b>	<b>20</b>
1	Acadia	772	\$0
2	Allen	412	\$0
3	Ascension	1,564	\$0
4	Assumption	363	\$1,064
5	Avoyelles	435	\$1,482
6	Beauregard	511	\$1,592
7	Bienville	224	\$0
8	Bossier	1,569	\$0
9	Caddo	3,663	\$0
10	Calcasieu	2,996	\$914
11	Caldwell	157	\$385
12	Cameron	179	\$0
13	Catahoula	157	\$152
14	Claiborne	236	\$176
15	Concordia	352	\$1,328
16	DeSoto	417	\$0
17	East Baton Rouge	3,952	\$0
18	East Carroll	139	\$0
19	East Feliciana	225	\$0
20	Evangeline	551	\$707
21	Franklin	254	\$932
22	Grant	271	\$1,644
23	Iberia	1,240	\$0
24	Iberville	380	\$0
25	Jackson	199	\$0
26	Jefferson	3,991	\$0
27	Jefferson Davis	482	\$0
28	Lafayette	2,615	\$0
29	Lafourche	1,329	\$0
30	LaSalle	224	\$12
31	Lincoln	583	\$0
32	Livingston	1,853	\$0
33	Madison	145	\$1,351
34	Morehouse	430	\$823
35	Natchitoches	533	\$819
36	Orleans	3,057	\$0
37	Ouachita	1,667	\$0
38	Plaquemines	352	\$0
39	Pointe Coupee	269	\$0
40	Rapides	2,024	\$1,232
41	Red River	146	\$598
42	Richland	295	\$1,979
43	Sabine	369	\$1,554
44	St. Bernard	363	\$0
45	St. Charles	996	\$0
46	St. Helena	96	\$515
47	St. James	393	\$0
48	St. John the Baptist	634	\$0
49	St. Landry	1,277	\$610
50	St. Martin	671	\$0
51	St. Mary	892	\$15
52	St. Tammany	3,137	\$0
53	Tangipahoa	1,437	\$0
54	Tensas	81	\$406
55	Terrebonne	1,717	\$0
56	Union	240	\$0
57	Vermilion	780	\$161
58	Vernon	768	\$944
59	Washington	454	\$1,001
60	Webster	572	\$0
61	West Baton Rouge	328	\$0
62	West Carroll	190	\$1,387
63	West Feliciana	234	\$0
64	Winn	219	\$1,640
65	City of Monroe	758	\$0
66	City of Bogalusa	216	\$0
67	Zachary Community	334	\$0
68	City of Baker	168	\$0
69	Central Community	224	\$0
	<b>STATE TOTALS</b>	<b>58,760</b>	<b>\$368</b>

**Table 4: FY 2008-2009 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	\$1,412,058	\$261,464	9,496	\$28	\$247,605
2	Allen	\$525,475	4,149	\$127	\$513,969	\$116,735	4,176	\$28	\$113,114
3	Ascension	\$0	14,943	\$0	\$0	\$411,465	15,194	\$27	\$492,856
4	Assumption	\$55,335	4,408	\$13	\$50,349	\$160,516	4,343	\$37	\$143,146
5	Avoyelles	\$791,034	6,619	\$120	\$702,720	\$158,974	6,551	\$24	\$142,125
6	Beauregard	\$145,792	6,008	\$24	\$144,576	\$190,953	6,059	\$32	\$189,876
7	Bienville	\$36,127	2,491	\$15	\$32,760	\$89,153	2,452	\$36	\$79,410
8	Bossier	\$2,667,258	18,494	\$144	\$2,759,616	\$470,028	18,624	\$25	\$483,699
9	Caddo	\$3,878,311	43,752	\$89	\$3,687,893	\$1,546,614	43,557	\$36	\$1,471,428
10	Calcasieu	\$1,053,189	31,472	\$33	\$1,014,816	\$823,246	31,548	\$26	\$802,627
11	Caldwell	\$93,269	1,819	\$51	\$84,864	\$61,994	1,800	\$34	\$57,308
12	Cameron	\$366,504	1,885	\$194	\$287,896	\$62,766	1,850	\$34	\$50,352
13	Catahoula	\$113,817	1,813	\$63	\$106,092	\$73,184	1,778	\$41	\$69,313
14	Claiborne	\$297,923	2,706	\$110	\$260,370	\$83,860	2,678	\$31	\$74,111
15	Concordia	\$0	3,767	\$0	\$0	\$122,467	3,725	\$33	\$127,837
16	DeSoto	\$0	4,816	\$0	\$0	\$160,516	4,837	\$33	\$153,670
17	East Baton Rouge	\$8,916,813	51,095	\$175	\$7,508,725	\$1,404,528	50,958	\$28	\$1,182,517
18	East Carroll	\$130,190	1,722	\$76	\$102,980	\$53,761	1,709	\$31	\$42,628
19	East Feliciana	\$399,040	2,473	\$161	\$346,955	\$80,773	2,434	\$33	\$71,524
20	Evangeline	\$0	6,232	\$0	\$0	\$171,621	6,185	\$28	\$160,950
21	Franklin	\$305,731	3,716	\$82	\$258,218	\$97,223	3,701	\$26	\$82,724
22	Grant	\$0	3,594	\$0	\$0	\$108,745	3,574	\$30	\$103,432
23	Iberia	\$768,993	14,342	\$54	\$725,652	\$359,799	14,039	\$26	\$344,416
24	Iberville	\$815,110	4,769	\$171	\$690,156	\$134,222	4,564	\$29	\$118,699
25	Jackson	\$0	2,522	\$0	\$0	\$75,708	2,428	\$31	\$68,004
26	Jefferson	\$7,899,973	50,077	\$158	\$6,548,626	\$1,468,275	49,847	\$29	\$1,221,029
27	Jefferson Davis	\$374,353	5,737	\$65	\$360,230	\$159,489	5,684	\$28	\$155,509
28	Lafayette	\$1,939,111	29,094	\$67	\$1,933,687	\$638,968	28,919	\$22	\$637,828
29	Lafourche	\$1,104,377	15,067	\$73	\$1,012,802	\$402,838	15,035	\$27	\$371,684
30	LaSalle	\$157,003	2,537	\$62	\$153,264	\$86,518	2,547	\$34	\$83,974
31	Lincoln	\$0	6,596	\$0	\$0	\$145,597	6,540	\$22	\$142,019
32	Livingston	\$0	19,916	\$0	\$0	\$448,240	20,415	\$22	\$513,579
33	Madison	\$395,986	2,360	\$168	\$337,008	\$65,849	2,280	\$29	\$57,933
34	Morehouse	\$490,129	5,134	\$95	\$445,835	\$123,539	5,115	\$24	\$113,336
35	Natchitoches	\$391,619	6,657	\$59	\$381,081	\$168,087	6,601	\$25	\$164,446
36	Orleans	\$10,540,777	70,912	\$149	\$4,872,896	\$1,616,719	67,871	\$24	\$779,009
37	Ouachita	\$0	17,620	\$0	\$0	\$542,706	17,850	\$30	\$561,792
38	Plaquemines	\$291,773	4,727	\$62	\$218,240	\$173,840	4,604	\$38	\$132,915
39	Pointe Coupee	\$422,566	3,158	\$134	\$396,908	\$102,365	3,168	\$32	\$95,702
40	Rapides	\$3,710,521	22,520	\$165	\$3,688,575	\$642,690	22,373	\$29	\$642,259
41	Red River	\$334,357	1,647	\$203	\$283,185	\$63,072	1,531	\$41	\$57,474
42	Richland	\$9,080	3,566	\$3	\$9,852	\$106,093	3,517	\$30	\$99,078
43	Sabine	\$0	4,158	\$0	\$0	\$121,212	4,127	\$29	\$115,336
44	St. Bernard	\$0	8,406	\$0	\$0	\$192,322	8,374	\$23	\$92,753
45	St. Charles	\$0	9,641	\$0	\$0	\$284,288	9,462	\$30	\$278,203
46	St. Helena	\$228,130	1,333	\$171	\$204,858	\$59,068	1,300	\$45	\$54,437
47	St. James	\$701,074	3,777	\$186	\$713,310	\$128,105	3,801	\$34	\$129,240
48	St. John the Baptist	\$1,119,258	6,104	\$183	\$1,144,116	\$161,546	6,166	\$26	\$163,802
49	St. Landry	\$92,418	15,331	\$6	\$88,140	\$481,858	15,324	\$31	\$461,854
50	St. Martin	\$347,511	8,418	\$41	\$330,829	\$198,707	8,371	\$24	\$191,558
51	St. Mary	\$318,532	10,321	\$31	\$286,626	\$279,681	10,181	\$27	\$253,988
52	St. Tammany	\$362,798	32,844	\$11	\$380,413	\$929,136	33,946	\$27	\$946,537
53	Tangipahoa	\$2,317,638	17,839	\$130	\$2,446,730	\$420,684	17,636	\$24	\$448,881
54	Tensas	\$143,741	953	\$151	\$110,230	\$45,644	916	\$50	\$36,376
55	Terrebonne	\$2,873,694	19,262	\$149	\$2,728,935	\$524,229	19,250	\$27	\$498,717
56	Union	\$0	3,487	\$0	\$0	\$97,236	3,425	\$28	\$78,953
57	Vermilion	\$1,405,239	8,687	\$162	\$1,398,060	\$191,386	8,707	\$22	\$189,687
58	Vernon	\$1,546,233	9,794	\$158	\$1,401,776	\$316,027	9,630	\$33	\$291,179
59	Washington	\$567,537	4,496	\$126	\$633,402	\$141,222	4,528	\$31	\$156,792
60	Webster	\$154,833	7,527	\$21	\$146,622	\$186,111	7,512	\$25	\$173,014
61	West Baton Rouge	\$605,895	3,641	\$166	\$568,882	\$110,093	3,492	\$32	\$108,053
62	West Carroll	\$18,940	2,481	\$8	\$17,568	\$58,650	2,382	\$25	\$54,066
63	West Feliciana	\$0	2,209	\$0	\$0	\$70,476	2,224	\$32	\$68,545
64	Winn	\$131,366	2,813	\$47	\$119,991	\$88,281	2,777	\$32	\$81,160
65	City of Monroe	\$1,554,565	9,546	\$163	\$1,382,892	\$277,304	9,266	\$30	\$253,926
66	City of Bogalusa	\$0	3,016	\$0	\$0	\$89,005	2,913	\$31	\$65,957
67	Zachary Community	\$0	-	\$175	\$716,800	\$0	0	\$28	\$112,886
68	City of Baker	\$0	-	\$175	\$328,650	\$0	0	\$28	\$51,758
69	Central Community	\$0	-	\$175	\$536,725	\$0	-	\$28	\$84,527
	<b>STATE TOTALS</b>	<b>\$65,417,228</b>	<b>712,598</b>	<b>\$92</b>	<b>\$57,018,409</b>	<b>\$19,687,471</b>	<b>707,867</b>	<b>\$28</b>	<b>\$18,145,122</b>

**Table 4: FY 2008-2009 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 Oct. 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	\$1,274,270	\$354,382	9,235	\$38	\$345,100
2	Allen	\$715,644	4,121	\$174	\$702,802	\$146,537	4,121	\$36	\$143,911
3	Ascension	\$2,588,130	17,939	\$144	\$2,625,714	\$500,048	17,939	\$28	\$507,234
4	Assumption	\$623,335	4,020	\$155	\$600,547	\$155,953	4,020	\$39	\$150,234
5	Avoyelles	\$747,779	6,078	\$123	\$720,464	\$167,723	6,078	\$28	\$161,626
6	Beauregard	\$883,870	6,059	\$146	\$878,781	\$218,331	6,059	\$36	\$217,045
7	Bienville	\$372,240	2,273	\$164	\$357,674	\$99,457	2,273	\$44	\$95,572
8	Bossier	\$2,679,298	19,272	\$139	\$2,664,371	\$601,816	19,272	\$31	\$598,492
9	Caddo	\$6,320,024	42,290	\$149	\$6,192,345	\$1,713,267	42,290	\$41	\$1,678,613
10	Calcasieu	\$5,060,654	31,338	\$161	\$4,966,140	\$1,078,393	31,338	\$34	\$1,058,176
11	Caldwell	\$264,757	1,737	\$152	\$253,627	\$77,757	1,737	\$45	\$74,497
12	Cameron	\$292,759	1,536	\$191	\$282,850	\$70,255	1,536	\$46	\$67,878
13	Catahoula	\$274,804	1,757	\$156	\$263,394	\$82,208	1,757	\$47	\$78,794
14	Claiborne	\$400,789	2,503	\$160	\$379,004	\$111,227	2,503	\$44	\$105,189
15	Concordia	\$592,011	3,874	\$153	\$594,164	\$153,114	3,874	\$40	\$153,654
16	DeSoto	\$753,163	4,723	\$159	\$738,346	\$208,564	4,723	\$44	\$204,461
17	East Baton Rouge	\$6,989,498	47,267	\$148	\$6,344,658	\$1,356,723	47,267	\$29	\$1,231,431
18	East Carroll	\$244,115	1,461	\$167	\$226,407	\$81,728	1,461	\$56	\$75,799
19	East Feliciana	\$397,773	2,230	\$178	\$384,387	\$89,847	2,230	\$40	\$86,825
20	Evangeline	\$943,191	5,980	\$158	\$914,776	\$204,210	5,980	\$34	\$198,070
21	Franklin	\$472,034	3,241	\$146	\$458,620	\$128,415	3,241	\$40	\$124,763
22	Grant	\$493,308	3,511	\$141	\$477,560	\$117,795	3,511	\$34	\$114,036
23	Iberia	\$2,138,518	13,788	\$155	\$2,084,234	\$421,718	13,788	\$31	\$411,068
24	Iberville	\$640,953	4,135	\$155	\$625,620	\$157,775	4,135	\$38	\$154,014
25	Jackson	\$327,906	2,152	\$152	\$332,319	\$90,286	2,152	\$42	\$91,493
26	Jefferson	\$6,686,755	41,404	\$162	\$6,693,691	\$1,492,406	41,404	\$36	\$1,493,750
27	Jefferson Davis	\$820,950	5,654	\$145	\$804,698	\$215,685	5,654	\$38	\$211,427
28	Lafayette	\$4,493,619	29,529	\$152	\$4,392,067	\$922,180	29,529	\$31	\$901,329
29	Lafourche	\$2,315,286	14,485	\$160	\$2,217,620	\$552,425	14,485	\$38	\$529,154
30	LaSalle	\$375,192	2,561	\$147	\$362,148	\$102,002	2,561	\$40	\$98,460
31	Lincoln	\$988,860	6,560	\$151	\$961,721	\$191,851	6,560	\$29	\$186,615
32	Livingston	\$3,060,594	23,142	\$132	\$3,092,931	\$693,335	23,142	\$30	\$700,675
33	Madison	\$284,868	2,193	\$130	\$260,579	\$94,160	2,193	\$43	\$86,138
34	Morehouse	\$753,767	4,869	\$155	\$726,523	\$162,457	4,869	\$33	\$156,605
35	Natchitoches	\$871,988	6,640	\$131	\$848,196	\$179,403	6,640	\$27	\$174,522
36	Orleans	\$2,852,839	22,127	\$129	\$4,216,527	\$234,723	22,127	\$11	\$346,989
37	Ouachita	\$2,711,399	18,513	\$146	\$2,706,581	\$749,082	18,513	\$40	\$747,701
38	Plaquemines	\$569,736	3,393	\$168	\$591,078	\$183,612	3,393	\$54	\$190,467
39	Pointe Coupee	\$431,668	2,962	\$146	\$431,682	\$101,811	2,962	\$34	\$101,804
40	Rapides	\$3,461,163	22,867	\$151	\$3,383,653	\$797,123	22,867	\$35	\$779,295
41	Red River	\$239,978	1,467	\$164	\$228,194	\$68,762	1,467	\$47	\$65,384
42	Richland	\$469,766	3,373	\$139	\$457,363	\$129,468	3,373	\$38	\$126,040
43	Sabine	\$613,161	3,959	\$155	\$608,214	\$173,129	3,959	\$44	\$171,728
44	St. Bernard	\$479,384	3,177	\$151	\$609,294	\$101,801	3,177	\$32	\$129,378
45	St. Charles	\$1,711,177	9,443	\$181	\$1,677,642	\$371,800	9,443	\$39	\$364,487
46	St. Helena	\$149,363	1,253	\$119	\$142,802	\$53,554	1,253	\$43	\$51,203
47	St. James	\$662,372	3,786	\$175	\$670,933	\$132,218	3,786	\$35	\$133,918
48	St. John the Baptist	\$1,067,052	6,525	\$164	\$1,022,390	\$204,619	6,525	\$31	\$196,063
49	St. Landry	\$2,208,285	14,944	\$148	\$2,170,741	\$524,343	14,944	\$35	\$515,472
50	St. Martin	\$1,168,944	8,211	\$142	\$1,148,703	\$275,264	8,211	\$34	\$270,473
51	St. Mary	\$1,511,738	9,630	\$157	\$1,451,437	\$349,736	9,630	\$36	\$335,815
52	St. Tammany	\$5,410,952	34,569	\$157	\$5,413,277	\$1,168,906	34,569	\$34	\$1,169,251
53	Tangipahoa	\$2,476,274	19,059	\$130	\$2,445,413	\$629,251	19,059	\$33	\$621,469
54	Tensas	\$138,960	789	\$176	\$128,568	\$51,200	789	\$65	\$47,370
55	Terrebonne	\$2,942,754	18,823	\$156	\$2,863,367	\$561,096	18,823	\$30	\$545,970
56	Union	\$405,744	3,012	\$135	\$374,629	\$115,417	3,012	\$38	\$106,568
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	\$1,280,318	\$355,454	9,220	\$39	\$342,016
59	Washington	\$777,627	4,938	\$157	\$791,652	\$195,823	4,938	\$40	\$199,371
60	Webster	\$983,142	7,229	\$136	\$949,552	\$219,511	7,229	\$30	\$212,043
61	West Baton Rouge	\$538,470	3,469	\$155	\$531,939	\$112,992	3,469	\$33	\$111,617
62	West Carroll	\$337,450	2,232	\$151	\$332,013	\$68,694	2,232	\$31	\$67,593
63	West Feliciana	\$399,483	2,271	\$176	\$380,493	\$93,566	2,271	\$41	\$89,116
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	\$1,260,298	\$366,225	8,696	\$42	\$357,261
66	City of Bogalusa	\$369,452	2,311	\$160	\$345,159	\$111,694	2,311	\$48	\$104,344
67	Zachary Community	\$506,822	3,732	\$136	\$556,237	\$73,316	3,732	\$20	\$80,486
68	City of Baker	\$331,454	2,126	\$156	\$292,780	\$64,733	2,126	\$30	\$57,185
69	Central Community	\$0		\$148	\$453,517	-		\$29	\$88,023
	<b>STATE TOTALS</b>	<b>\$97,448,806</b>	<b>648,942</b>	<b>\$150</b>	<b>\$97,328,414</b>	<b>\$21,992,786</b>	<b>648,942</b>	<b>\$34</b>	<b>\$21,749,202</b>

**Table 4: FY 2008-2009 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	2008-09 Accountability Reward Amount	Feb. 1, 2008 Student Membership	Increase Cost Adjustment
		February 1, 2008	\$20,000	Based on 2007-08 Data	\$3,426		\$100
		21	22	23	24	25	26
1	Acadia	0	\$0		\$0	8,994	\$899,400
2	Allen	0	\$0		\$0	4,047	\$404,700
3	Ascension	0	\$0		\$0	18,200	\$1,820,000
4	Assumption	3	\$60,000		\$0	3,873	\$387,300
5	Avoyelles	0	\$0		\$0	5,856	\$585,600
6	Beauregard	0	\$0		\$0	6,024	\$602,400
7	Bienville	0	\$0		\$0	2,184	\$218,400
8	Bossier	3	\$60,000		\$0	19,164	\$1,916,400
9	Caddo	10	\$200,000		\$0	41,437	\$4,143,700
10	Calcasieu	26	\$520,000		\$0	30,752	\$3,075,200
11	Caldwell	0	\$0		\$0	1,664	\$166,400
12	Cameron	1	\$20,000		\$0	1,484	\$148,400
13	Catahoula	0	\$0		\$0	1,684	\$168,400
14	Claiborne	0	\$0		\$0	2,367	\$236,700
15	Concordia	3	\$60,000		\$0	3,888	\$388,800
16	DeSoto	4	\$80,000		\$0	4,630	\$463,000
17	East Baton Rouge	9	\$180,000		\$0	42,907	\$4,290,700
18	East Carroll	2	\$40,000		\$0	1,355	\$135,500
19	East Feliciana	0	\$0		\$0	2,155	\$215,500
20	Evangeline	0	\$0		\$0	5,800	\$580,000
21	Franklin	0	\$0		\$0	3,149	\$314,900
22	Grant	0	\$0		\$0	3,399	\$339,900
23	Iberia	10	\$200,000		\$0	13,438	\$1,343,800
24	Iberville	0	\$0		\$0	4,036	\$403,600
25	Jackson	0	\$0		\$0	2,181	\$218,100
26	Jefferson	14	\$280,000		\$0	41,447	\$4,144,700
27	Jefferson Davis	3	\$60,000		\$0	5,542	\$554,200
28	Lafayette	43	\$860,000		\$0	28,861	\$2,886,100
29	Lafourche	44	\$880,000		\$0	13,874	\$1,387,400
30	LaSalle	0	\$0		\$0	2,472	\$247,200
31	Lincoln	0	\$0		\$0	6,380	\$638,000
32	Livingston	4	\$80,000		\$0	23,387	\$2,338,700
33	Madison	3	\$60,000		\$0	2,006	\$200,600
34	Morehouse	0	\$0		\$0	4,693	\$469,300
35	Natchitoches	0	\$0		\$0	6,459	\$645,900
36	Orleans	25	\$500,000		\$0	32,704	\$3,270,400
37	Ouachita	2	\$40,000		\$0	18,480	\$1,848,000
38	Plaquemines	1	\$20,000		\$0	3,520	\$352,000
39	Pointe Coupee	1	\$20,000		\$0	2,962	\$296,200
40	Rapides	0	\$0		\$0	22,355	\$2,235,500
41	Red River	0	\$0		\$0	1,395	\$139,500
42	Richland	4	\$80,000		\$0	3,284	\$328,400
43	Sabine	0	\$0		\$0	3,927	\$392,700
44	St. Bernard	0	\$0		\$0	4,038	\$403,800
45	St. Charles	0	\$0		\$0	9,258	\$925,800
46	St. Helena	0	\$0		\$0	1,198	\$119,800
47	St. James	0	\$0		\$0	3,835	\$383,500
48	St. John the Baptist	6	\$120,000		\$0	6,252	\$625,200
49	St. Landry	16	\$320,000		\$0	14,690	\$1,469,000
50	St. Martin	17	\$340,000		\$0	8,069	\$806,900
51	St. Mary	0	\$0		\$0	9,246	\$924,600
52	St. Tammany	1	\$20,000		\$0	34,583	\$3,458,300
53	Tangipahoa	2	\$40,000		\$0	18,821	\$1,882,100
54	Tensas	0	\$0		\$0	730	\$73,000
55	Terrebonne	0	\$0		\$0	18,315	\$1,831,500
56	Union	2	\$40,000		\$0	2,781	\$278,100
57	Vermilion	0	\$0		\$0	8,630	\$863,000
58	Vernon	2	\$40,000		\$0	8,872	\$887,200
59	Washington	0	\$0		\$0	5,027	\$502,700
60	Webster	0	\$0		\$0	6,982	\$698,200
61	West Baton Rouge	0	\$0		\$0	3,427	\$342,700
62	West Carroll	0	\$0		\$0	2,196	\$219,600
63	West Feliciana	0	\$0		\$0	2,163	\$216,300
64	Winn	0	\$0		\$0	2,553	\$255,300
65	City of Monroe	0	\$0		\$0	8,484	\$848,400
66	City of Bogalusa	0	\$0		\$0	2,159	\$215,900
67	Zachary Community	2	\$40,000		\$0	4,096	\$409,600
68	City of Baker	6	\$120,000		\$0	1,878	\$187,800
69	Central Community	0	\$0		\$0	3,067	\$306,700
	<b>STATE TOTALS</b>	<b>269</b>	<b>\$5,380,000</b>	<b>0</b>	<b>\$0</b>	<b>649,766</b>	<b>\$64,976,600</b>

**Table 4: FY 2008-2009 Budget Letter  
Level 3 Unequalized Funding**

LEA	School System	Hold Harmless						
		FY2006/07 Hold Harmless Amount	Pay Raise & Insurance Supplement Amounts from Prior Years	Remaining Hold Harmless (FY2007/08)	One-Tenth (FY07/08) Reduction of Remaining Hold Harmless	St. Charles Reduction of FY2007/08 MFP Growth Dollars	Remaining Hold Harmless (FY2008/09)	One-Tenth (FY08/09) Reduction of Remaining Hold Harmless
		27	28	29	30	31	32	33
1	Acadia	\$0	\$0	\$0	\$0		\$0	\$0
2	Allen	\$0	\$0	\$0	\$0		\$0	\$0
3	Ascension	\$0	\$0	\$0	\$0		\$0	\$0
4	Assumption	\$0	\$0	\$0	\$0		\$0	\$0
5	Avoyelles	\$0	\$0	\$0	\$0		\$0	\$0
6	Beauregard	\$0	\$0	\$0	\$0		\$0	\$0
7	Bienville	\$0	\$0	\$0	\$0		\$0	\$0
8	Bossier	\$0	\$0	\$0	\$0		\$0	\$0
9	Caddo	\$0	\$0	\$0	\$0		\$0	\$0
10	Calcasieu	\$0	\$0	\$0	\$0		\$0	\$0
11	Caldwell	\$0	\$0	\$0	\$0		\$0	\$0
12	Cameron	\$0	\$0	\$0	\$0		\$0	\$0
13	Catahoula	\$0	\$0	\$0	\$0		\$0	\$0
14	Claiborne	\$0	\$0	\$0	\$0		\$0	\$0
15	Concordia	\$224,419	\$0	\$224,419	(\$22,442)		\$201,977	(\$22,442)
16	DeSoto	\$0	\$0	\$0	\$0		\$0	\$0
17	East Baton Rouge	\$25,595,514	\$13,580,692	\$12,014,822	(\$1,201,482)		\$10,813,340	(\$1,201,482)
18	East Carroll	\$0	\$0	\$0	\$0		\$0	\$0
19	East Feliciana	\$0	\$0	\$0	\$0		\$0	\$0
20	Evangeline	\$175,620	\$0	\$175,620	(\$17,562)		\$158,058	(\$17,562)
21	Franklin	\$0	\$0	\$0	\$0		\$0	\$0
22	Grant	\$0	\$0	\$0	\$0		\$0	\$0
23	Iberia	\$0	\$0	\$0	\$0		\$0	\$0
24	Iberville	\$2,421,938	\$1,654,734	\$767,204	(\$76,720)		\$690,484	(\$76,720)
25	Jackson	\$0	\$0	\$0	\$0		\$0	\$0
26	Jefferson	\$23,386,991	\$14,897,747	\$8,489,244	(\$848,924)		\$7,640,320	(\$848,924)
27	Jefferson Davis	\$0	\$0	\$0	\$0		\$0	\$0
28	Lafayette	\$1,996,377	\$1,996,377	\$0	\$0		\$0	\$0
29	Lafourche	\$0	\$0	\$0	\$0		\$0	\$0
30	LaSalle	\$0	\$0	\$0	\$0		\$0	\$0
31	Lincoln	\$0	\$0	\$0	\$0		\$0	\$0
32	Livingston	\$0	\$0	\$0	\$0		\$0	\$0
33	Madison	\$0	\$0	\$0	\$0		\$0	\$0
34	Morehouse	\$0	\$0	\$0	\$0		\$0	\$0
35	Natchitoches	\$0	\$0	\$0	\$0		\$0	\$0
36	Orleans	\$0	\$0	\$0	\$0		\$0	\$0
37	Ouachita	\$0	\$0	\$0	\$0		\$0	\$0
38	Plaquemines	\$5,387,703	\$1,258,024	\$4,129,679	(\$412,968)		\$3,716,711	(\$412,968)
39	Pointe Coupee	\$324,688	\$324,688	\$0	\$0		\$0	\$0
40	Rapides	\$0	\$0	\$0	\$0		\$0	\$0
41	Red River	\$0	\$0	\$0	\$0		\$0	\$0
42	Richland	\$0	\$0	\$0	\$0		\$0	\$0
43	Sabine	\$0	\$0	\$0	\$0		\$0	\$0
44	St. Bernard	\$0	\$0	\$0	\$0		\$0	\$0
45	St. Charles	\$9,520,260	\$2,883,682	\$6,636,578	(\$663,658)	(\$1,133,318)	\$4,839,602	(\$537,734)
46	St. Helena	\$0	\$0	\$0	\$0		\$0	\$0
47	St. James	\$1,851,066	\$1,060,614	\$790,452	(\$79,045)		\$711,407	(\$79,045)
48	St. John the Baptist	\$0	\$0	\$0	\$0		\$0	\$0
49	St. Landry	\$0	\$0	\$0	\$0		\$0	\$0
50	St. Martin	\$0	\$0	\$0	\$0		\$0	\$0
51	St. Mary	\$0	\$0	\$0	\$0		\$0	\$0
52	St. Tammany	\$0	\$0	\$0	\$0		\$0	\$0
53	Tangipahoa	\$0	\$0	\$0	\$0		\$0	\$0
54	Tensas	\$0	\$0	\$0	\$0		\$0	\$0
55	Terrebonne	\$0	\$0	\$0	\$0		\$0	\$0
56	Union	\$0	\$0	\$0	\$0		\$0	\$0
57	Vermilion	\$0	\$0	\$0	\$0		\$0	\$0
58	Vernon	\$0	\$0	\$0	\$0		\$0	\$0
59	Washington	\$0	\$0	\$0	\$0		\$0	\$0
60	Webster	\$0	\$0	\$0	\$0		\$0	\$0
61	West Baton Rouge	\$0	\$0	\$0	\$0		\$0	\$0
62	West Carroll	\$0	\$0	\$0	\$0		\$0	\$0
63	West Feliciana	\$5,908,357	\$680,156	\$5,228,201	(\$522,820)		\$4,705,381	(\$522,820)
64	Winn	\$0	\$0	\$0	\$0		\$0	\$0
65	City of Monroe	\$0	\$0	\$0	\$0		\$0	\$0
66	City of Bogalusa	\$0	\$0	\$0	\$0		\$0	\$0
67	Zachary Community	\$0	\$0	\$0	\$0		\$0	\$0
68	City of Baker	\$0	\$0	\$0	\$0		\$0	\$0
69	Central Community	\$0	\$0	\$0	\$0		\$0	\$0
	<b>STATE TOTALS</b>	<b>\$76,792,933</b>	<b>\$38,336,714</b>	<b>\$38,456,219</b>	<b>(\$3,845,621)</b>	<b>(\$1,133,318)</b>	<b>\$33,477,280</b>	<b>(\$3,719,697)</b>



**Table 4: FY 2008-2009 Budget Letter  
Level 3 Unequalized Funding**

LEA	School System	Hold Harmless (Continued)		TOTAL LEVEL 3 UNEQUALIZED FUNDING  (Without FY07-08 Pay Raise Continuation)
		February 1, 2008 Member- ship (per SIS)	Redistribution of Hold Harmless Phase-out (FY2007/08 thru FY2008/09)	
			\$16.32	
		34	35	36
1	Acadia	8,994	\$146,808	\$4,325,241
2	Allen	4,047	\$66,059	\$1,944,555
3	Ascension	18,200	\$297,076	\$5,742,880
4	Assumption	3,873	\$63,218	\$1,454,794
5	Avoyelles	5,856	\$95,587	\$2,408,122
6	Beauregard	6,024	\$98,329	\$2,131,007
7	Bienville	2,184	\$35,649	\$819,465
8	Bossier	19,164	\$312,811	\$8,795,389
9	Caddo	41,437	\$676,369	\$18,050,348
10	Calcasieu	30,752	\$501,960	\$11,938,919
11	Caldwell	1,664	\$27,161	\$663,857
12	Cameron	1,484	\$24,223	\$881,599
13	Catahoula	1,684	\$27,488	\$713,481
14	Claiborne	2,367	\$38,636	\$1,094,010
15	Concordia	-	\$0	\$1,503,990
16	DeSoto	4,630	\$75,575	\$1,715,052
17	East Baton Rouge	-	\$0	\$43,930,581
18	East Carroll	1,355	\$22,117	\$645,431
19	East Feliciana	2,155	\$35,176	\$1,140,367
20	Evangeline	-	\$0	\$1,994,292
21	Franklin	3,149	\$51,401	\$1,290,626
22	Grant	3,399	\$55,481	\$1,090,409
23	Iberia	13,438	\$219,346	\$5,328,516
24	Iberville	-	\$0	\$4,260,587
25	Jackson	2,181	\$35,600	\$745,516
26	Jefferson	-	\$0	\$42,070,939
27	Jefferson Davis	5,542	\$90,461	\$2,236,525
28	Lafayette	28,861	\$471,093	\$14,078,481
29	LaFourche	13,874	\$226,463	\$6,625,123
30	LaSalle	2,472	\$40,350	\$985,396
31	Lincoln	6,380	\$104,140	\$2,032,495
32	Livingston	23,387	\$381,742	\$7,107,627
33	Madison	2,006	\$32,744	\$1,035,002
34	Morehouse	4,693	\$76,603	\$1,988,202
35	Natchitoches	6,459	\$105,429	\$2,319,574
36	Orleans	32,704	\$533,822	\$14,519,643
37	Ouachita	18,480	\$301,646	\$6,205,720
38	Plaquemines	-	\$0	\$6,066,467
39	Pointe Coupee	2,962	\$48,348	\$1,715,332
40	Rapides	22,355	\$364,897	\$11,094,179
41	Red River	1,395	\$22,770	\$796,507
42	Richland	3,284	\$53,604	\$1,154,337
43	Sabine	3,927	\$64,100	\$1,352,078
44	St. Bernard	4,038	\$65,912	\$1,301,137
45	St. Charles	-	\$0	\$10,431,682
46	St. Helena	1,198	\$19,555	\$592,655
47	St. James	-	\$0	\$3,723,877
48	St. John the Baptist	6,252	\$102,050	\$3,373,621
49	St. Landry	14,690	\$239,782	\$5,264,989
50	St. Martin	8,069	\$131,709	\$3,220,172
51	St. Mary	9,246	\$150,921	\$3,403,387
52	St. Tammany	34,583	\$564,493	\$11,952,271
53	Tangipahoa	18,821	\$307,212	\$8,191,805
54	Tensas	730	\$11,916	\$407,460
55	Terrebonne	18,315	\$298,953	\$8,767,442
56	Union	2,781	\$45,394	\$923,644
57	Vermilion	8,630	\$140,866	\$4,170,817
58	Vernon	8,872	\$144,816	\$4,387,305
59	Washington	5,027	\$82,055	\$2,365,972
60	Webster	6,982	\$113,966	\$2,293,397
61	West Baton Rouge	3,427	\$55,938	\$1,719,129
62	West Carroll	2,196	\$35,845	\$726,685
63	West Feliciana	-	\$0	\$5,617,171
64	Winn	2,553	\$41,672	\$984,291
65	City of Monroe	8,484	\$138,483	\$4,241,260
66	City of Bogalusa	2,159	\$35,241	\$766,601
67	Zachary Community	4,096	\$66,858	\$1,982,867
68	City of Baker	1,878	\$30,654	\$1,068,827
69	Central Community	3,067	\$50,062	\$1,519,554
	<b>STATE TOTALS</b>	<b>532,912</b>	<b>\$8,698,635</b>	<b>\$341,390,679</b>

**Table 4: FY 2008-2009 Budget Letter  
Level 3 Unequalized Funding**

LEA	School System	2007-08 Pay Raise Continuation								TOTAL LEVEL 3 UNEQUALIZED FUNDING  (With FY07-08 Pay Raise Continuation)
		2007-08 Certificated Pay Raise Supplement (Dec 2007) <small>* See note below</small>	Adjusted Student Mem- bership 10/1/07	Certi- ficated Pay Raise Per Pupil Amount	2007-08 Certificated Pay Raise Continuation	2007-08 Support Worker Pay Raise Supplement (Dec 2007) <small>* See note below</small>	Adjusted Student Mem- bership 10/1/07	Support Worker Pay Raise Per Pupil Amount	2007-08 Support Worker Pay Raise Continuation	
		37	38	39	40	41	42	43	44	45
1	Acadia	\$2,136,478	9,167	\$233	\$2,096,142	\$720,167	9,167	\$79	\$706,569	\$7,127,951
2	Allen	\$1,140,931	4,074	\$280	\$1,133,362	\$295,250	4,074	\$72	\$293,286	\$3,371,203
3	Ascension	\$4,331,077	18,265	\$237	\$4,315,584	\$1,082,281	18,265	\$59	\$1,078,350	\$11,136,814
4	Assumption	\$1,004,213	3,921	\$256	\$991,914	\$336,585	3,921	\$86	\$332,458	\$2,779,166
5	Avoyelles	\$1,205,108	5,934	\$203	\$1,189,295	\$343,671	5,934	\$58	\$339,180	\$3,936,597
6	Beauregard	\$1,416,213	6,023	\$235	\$1,416,423	\$439,177	6,023	\$73	\$439,270	\$3,986,700
7	Bienville	\$618,938	2,211	\$280	\$611,389	\$204,348	2,211	\$92	\$201,845	\$1,632,699
8	Bossier	\$4,344,077	19,366	\$224	\$4,298,677	\$1,221,917	19,366	\$63	\$1,209,248	\$14,303,314
9	Caddo	\$10,143,411	41,922	\$242	\$10,026,097	\$3,461,299	41,922	\$83	\$3,421,453	\$31,497,898
10	Calcasieu	\$8,295,953	31,016	\$267	\$8,225,237	\$2,282,164	31,016	\$74	\$2,262,732	\$22,426,889
11	Caldwell	\$435,921	1,680	\$259	\$431,775	\$157,509	1,680	\$94	\$156,017	\$1,251,648
12	Cameron	\$495,365	1,499	\$330	\$490,403	\$142,081	1,499	\$95	\$140,654	\$1,512,655
13	Catahoula	\$434,441	1,698	\$256	\$430,851	\$164,685	1,698	\$97	\$163,331	\$1,307,664
14	Claiborne	\$653,543	2,386	\$274	\$648,345	\$224,390	2,386	\$94	\$222,593	\$1,964,948
15	Concordia	\$974,022	3,884	\$251	\$975,033	\$302,177	3,884	\$78	\$302,486	\$2,781,509
16	DeSoto	\$1,154,791	4,647	\$249	\$1,150,555	\$422,089	4,647	\$91	\$420,543	\$3,286,150
17	East Baton Rouge	\$10,945,344	44,094	\$248	\$10,650,805	\$2,690,318	44,094	\$61	\$2,617,756	\$57,199,142
18	East Carroll	\$385,841	1,378	\$280	\$379,400	\$167,312	1,378	\$121	\$164,524	\$1,189,355
19	East Feliciana	\$622,247	2,182	\$285	\$614,541	\$197,158	2,182	\$90	\$194,726	\$1,949,634
20	Evangeline	\$1,525,857	5,850	\$261	\$1,512,814	\$418,074	5,850	\$71	\$414,526	\$3,921,632
21	Franklin	\$703,223	3,184	\$221	\$695,488	\$277,458	3,184	\$87	\$274,404	\$2,260,518
22	Grant	\$749,082	3,365	\$223	\$756,651	\$233,100	3,365	\$69	\$235,449	\$2,082,509
23	Iberia	\$3,432,564	13,568	\$253	\$3,399,680	\$838,799	13,568	\$62	\$830,737	\$9,558,933
24	Iberville	\$1,052,315	4,050	\$260	\$1,048,674	\$316,622	4,050	\$78	\$315,534	\$5,624,795
25	Jackson	\$549,872	2,221	\$248	\$539,972	\$172,248	2,221	\$78	\$169,137	\$1,454,625
26	Jefferson	\$11,050,836	41,903	\$264	\$10,930,403	\$3,171,744	41,903	\$76	\$3,137,123	\$56,138,465
27	Jefferson Davis	\$1,335,332	5,632	\$237	\$1,314,008	\$428,703	5,632	\$76	\$421,857	\$3,972,390
28	Lafayette	\$7,242,529	29,086	\$249	\$7,186,389	\$1,904,932	29,086	\$65	\$1,890,107	\$23,154,977
29	Lafourche	\$3,680,405	14,086	\$261	\$3,624,999	\$1,175,057	14,086	\$83	\$1,157,369	\$11,407,491
30	LaSalle	\$620,677	2,497	\$249	\$614,465	\$222,293	2,497	\$89	\$220,057	\$1,819,918
31	Lincoln	\$1,613,107	6,451	\$250	\$1,595,383	\$388,943	6,451	\$60	\$384,650	\$4,012,528
32	Livingston	\$5,131,420	23,608	\$217	\$5,083,398	\$1,454,967	23,608	\$62	\$1,441,341	\$13,632,366
33	Madison	\$401,497	2,051	\$196	\$392,695	\$184,236	2,051	\$90	\$180,199	\$1,607,896
34	Morehouse	\$1,189,639	4,776	\$249	\$1,168,979	\$319,996	4,776	\$67	\$314,431	\$3,471,612
35	Natchitoches	\$1,476,100	6,558	\$225	\$1,453,792	\$332,652	6,558	\$51	\$327,600	\$4,100,966
36	Orleans	\$8,465,438			\$9,315,893	\$1,383,910			\$1,509,602	\$25,345,138
37	Ouachita	\$4,617,676	18,606	\$248	\$4,586,366	\$1,554,224	18,606	\$84	\$1,543,634	\$12,335,721
38	Plaquemines	\$974,776	3,500	\$279	\$980,355	\$390,911	3,500	\$112	\$393,149	\$7,439,971
39	Pointe Coupee	\$745,422	2,982	\$250	\$740,411	\$219,666	2,982	\$74	\$218,181	\$2,673,924
40	Rapides	\$5,604,429	22,603	\$248	\$5,542,922	\$1,635,685	22,603	\$72	\$1,617,831	\$18,254,933
41	Red River	\$403,807	1,429	\$283	\$394,199	\$144,297	1,429	\$101	\$140,867	\$1,331,573
42	Richland	\$817,482	3,328	\$246	\$806,682	\$258,976	3,328	\$78	\$255,561	\$2,216,580
43	Sabine	\$1,021,853	3,950	\$259	\$1,015,915	\$347,336	3,950	\$88	\$345,301	\$2,713,294
44	St. Bernard	\$1,006,563	3,764	\$267	\$1,079,842	\$246,116	3,764	\$65	\$264,045	\$2,645,024
45	St. Charles	\$2,759,558	9,353	\$295	\$2,731,573	\$771,193	9,353	\$82	\$763,322	\$13,926,577
46	St. Helena	\$266,711	1,209	\$221	\$264,279	\$97,196	1,209	\$80	\$96,307	\$953,241
47	St. James	\$1,087,697	3,836	\$284	\$1,087,414	\$270,422	3,836	\$71	\$270,368	\$5,081,659
48	St. John the Baptist	\$1,754,620	6,340	\$277	\$1,730,241	\$414,510	6,340	\$65	\$408,756	\$5,512,618
49	St. Landry	\$3,536,425	14,795	\$239	\$3,511,351	\$1,090,129	14,795	\$74	\$1,082,359	\$9,858,699
50	St. Martin	\$1,859,521	8,149	\$228	\$1,841,265	\$559,174	8,149	\$69	\$553,695	\$5,615,132
51	St. Mary	\$2,470,339	9,435	\$262	\$2,420,880	\$736,689	9,435	\$78	\$721,928	\$6,546,195
52	St. Tammany	\$8,688,367	34,673	\$251	\$8,665,808	\$2,504,513	34,673	\$72	\$2,497,930	\$23,116,009
53	Tangipahoa	\$3,980,303	19,022	\$209	\$3,938,294	\$1,349,225	19,022	\$71	\$1,334,974	\$13,465,073
54	Tensas	\$225,416	740	\$305	\$222,373	\$93,636	740	\$127	\$92,374	\$722,207
55	Terrebonne	\$4,754,629	18,455	\$258	\$4,718,493	\$1,123,715	18,455	\$61	\$1,115,200	\$14,601,136
56	Union	\$663,656	2,869	\$231	\$643,301	\$236,611	2,869	\$82	\$229,349	\$1,796,294
57	Vermilion	\$2,159,922	8,729	\$247	\$2,135,407	\$513,363	8,729	\$59	\$507,530	\$6,813,755
58	Vernon	\$2,126,452	8,997	\$236	\$2,096,897	\$718,157	8,997	\$80	\$708,163	\$7,192,365
59	Washington	\$1,257,240	5,047	\$249	\$1,252,276	\$425,160	5,047	\$84	\$423,474	\$4,041,722
60	Webster	\$1,584,011	7,170	\$221	\$1,542,463	\$464,133	7,170	\$65	\$451,945	\$4,287,805
61	West Baton Rouge	\$907,794	3,469	\$262	\$896,812	\$219,635	3,469	\$63	\$216,963	\$2,832,904
62	West Carroll	\$526,919	2,201	\$239	\$525,722	\$136,671	2,201	\$62	\$136,350	\$1,388,757
63	West Feliciana	\$648,167	2,214	\$293	\$633,240	\$189,408	2,214	\$86	\$185,045	\$6,435,456
64	Winn	\$605,081	2,570	\$235	\$601,078	\$226,162	2,570	\$88	\$224,664	\$1,810,033
65	City of Monroe	\$2,100,186	8,531	\$246	\$2,088,591	\$761,278	8,531	\$89	\$757,112	\$7,086,963
66	City of Bogalusa	\$598,967	2,168	\$276	\$596,489	\$222,019	2,168	\$102	\$221,103	\$1,584,193
67	Zachary Community	\$924,116	4,130	\$224	\$916,521	\$161,991	4,130	\$39	\$160,645	\$3,060,033
68	City of Baker	\$465,705	1,917	\$243	\$456,223	\$127,548	1,917	\$67	\$124,962	\$1,650,012
69	Central Community	\$620,577	3,051	\$203	\$623,828	\$87,394	3,051	\$29	\$87,839	\$2,231,221
	<b>STATE TOTALS</b>	<b>\$162,722,194</b>	<b>623,465</b>	<b>\$261</b>	<b>\$161,997,022</b>	<b>\$46,375,455</b>	<b>623,465</b>	<b>\$74</b>	<b>\$46,042,072</b>	<b>\$549,429,772</b>

\* See Table 5B for Orleans/RSD/Type 5 per pupil amounts



**Table 4A: FY 2008-2009 Budget Letter**  
**Foreign Associate Teacher Stipends**

LEA	School System	Number of First Year Foreign Associate Teachers in FY2008/09	Stipend for First Year Foreign Associate Teachers	Number of Second and Third Year Foreign Associate Teachers in FY2008/09	Stipend for Second and Third Year Foreign Associate Teachers	Total Stipends for Foreign Associate Teachers
			\$6,000		\$4,000	
		1	2	3	4	5
1	Acadia	0	\$0	0	\$0	\$0
2	Allen	0	\$0	0	\$0	\$0
3	Ascension	0	\$0	0	\$0	\$0
4	Assumption	2	\$12,000	0	\$0	\$12,000
5	Avoyelles	0	\$0	0	\$0	\$0
6	Beauregard	0	\$0	0	\$0	\$0
7	Bienville	0	\$0	0	\$0	\$0
8	Bossier	2	\$12,000	2	\$8,000	\$20,000
9	Caddo	4	\$24,000	2	\$8,000	\$32,000
10	Calcasieu	11	\$66,000	13	\$52,000	\$118,000
11	Caldwell	2	\$12,000	0	\$0	\$12,000
12	Cameron	4	\$24,000	1	\$4,000	\$28,000
13	Catahoula	0	\$0	0	\$0	\$0
14	Claiborne	0	\$0	0	\$0	\$0
15	Concordia	0	\$0	1	\$4,000	\$4,000
16	DeSoto	2	\$12,000	3	\$12,000	\$24,000
17	East Baton Rouge	3	\$18,000	6	\$24,000	\$42,000
18	East Carroll	1	\$6,000	1	\$4,000	\$10,000
19	East Feliciana	0	\$0	0	\$0	\$0
20	Evangeline	0	\$0	0	\$0	\$0
21	Franklin	0	\$0	0	\$0	\$0
22	Grant	0	\$0	0	\$0	\$0
23	Iberia	4	\$24,000	3	\$12,000	\$36,000
24	Iberville	0	\$0	0	\$0	\$0
25	Jackson	0	\$0	0	\$0	\$0
26	Jefferson	8	\$48,000	10	\$40,000	\$88,000
27	Jefferson Davis	0	\$0	2	\$8,000	\$8,000
28	Lafayette	15	\$90,000	17	\$68,000	\$158,000
29	Lafourche	7	\$42,000	21	\$84,000	\$126,000
30	LaSalle	0	\$0	0	\$0	\$0
31	Lincoln	0	\$0	0	\$0	\$0
32	Livingston	0	\$0	1	\$4,000	\$4,000
33	Madison	2	\$12,000	0	\$0	\$12,000
34	Morehouse	0	\$0	0	\$0	\$0
35	Natchitoches	0	\$0	0	\$0	\$0
36	Orleans	6	\$36,000	15	\$60,000	\$96,000
37	Ouachita	0	\$0	0	\$0	\$0
38	Plaquemines	3	\$18,000	1	\$4,000	\$22,000
39	Pointe Coupee	0	\$0	0	\$0	\$0
40	Rapides	0	\$0	0	\$0	\$0
41	Red River	0	\$0	0	\$0	\$0
42	Richland	4	\$24,000	2	\$8,000	\$32,000
43	Sabine	0	\$0	0	\$0	\$0
44	St. Bernard	0	\$0	0	\$0	\$0
45	St. Charles	0	\$0	0	\$0	\$0
46	St. Helena	1	\$6,000	0	\$0	\$6,000
47	St. James	0	\$0	0	\$0	\$0
48	St. John the Baptist	0	\$0	1	\$4,000	\$4,000
49	St. Landry	0	\$0	2	\$8,000	\$8,000
50	St. Martin	2	\$12,000	10	\$40,000	\$52,000
51	St. Mary	0	\$0	0	\$0	\$0
52	St. Tammany	0	\$0	0	\$0	\$0
53	Tangipahoa	0	\$0	0	\$0	\$0
54	Tensas	0	\$0	0	\$0	\$0
55	Terbonne	0	\$0	0	\$0	\$0
56	Union	1	\$6,000	1	\$4,000	\$10,000
57	Vermilion	0	\$0	0	\$0	\$0
58	Vernon	0	\$0	0	\$0	\$0
59	Washington	0	\$0	0	\$0	\$0
60	Webster	0	\$0	0	\$0	\$0
61	West Baton Rouge	0	\$0	0	\$0	\$0
62	West Carroll	0	\$0	0	\$0	\$0
63	West Feliciana	0	\$0	0	\$0	\$0
64	Winn	0	\$0	0	\$0	\$0
65	City of Monroe	0	\$0	0	\$0	\$0
66	City of Bogalusa	0	\$0	0	\$0	\$0
67	Zachary Community	0	\$0	1	\$4,000	\$4,000
68	City of Baker	0	\$0	1	\$4,000	\$4,000
69	Central Community	1	\$6,000	0	\$0	\$6,000
	<b>STATE TOTALS</b>	<b>85</b>	<b>\$510,000</b>	<b>117</b>	<b>\$468,000</b>	<b>\$978,000</b>

Table 5A: FY2008-2009 MFP Allocation for Lab Schools

2007-08 Pay Raise Continuation							
School	Feb. 1, 2008 Student Membership (Per SIS)	MFP State Average Per Pupil (L1,L2+L3) (Table 3, col. 29)	MFP Allocation	2007-08 Certificated Pay Raise Supplement (Dec 2007)	Adjusted Student Membership 10/1/07	Certificated Pay Raise Per Pupil Amount	2007-08 Certificated Pay Raise Continuation
	1	2	3	4	5	6	7
<b>LSU</b>							
Lab. School	1,332	\$4,606	\$6,135,192	\$260,404	1,331	\$196	\$261,072
<b>Southern Univ.</b>							
Lab. School	401	\$4,606	\$1,847,006	\$91,385	421	\$217	\$87,017
<b>TOTAL</b>	<b>1,733</b>		<b>\$7,982,198</b>	<b>\$351,789</b>	<b>1,752</b>		<b>\$348,089</b>

2007-08 Pay Raise Continuation (Continued)							
School	2007-08 Support Worker Pay Raise Supplement (Dec 2007)	Adjusted Student Membership 10/1/07	Support Worker Pay Raise Per Pupil Amount	2007-08 Support Worker Pay Raise Continuation	Total Continuation of FY2007/08 Pay Raise	Total MFP Allocation Plus Continuation of FY2007/08 Pay Raise	Monthly Payment Amount
	8	9	10	11	12	13	14
<b>LSU</b>							
Lab. School	\$30,548	1,331	\$23	\$30,636	\$291,708	\$6,426,900	\$535,575
<b>Southern Univ.</b>							
Lab. School	\$24,801	421	\$59	\$23,659	\$110,676	\$1,957,682	\$163,140
<b>TOTAL</b>	<b>\$55,349</b>	<b>1,752</b>		<b>\$54,295</b>	<b>\$402,384</b>	<b>\$8,384,582</b>	<b>\$698,715</b>

Table 5A: FY2008-2009 MFP Allocation for Lab Schools

50% Certificated Pay Raise Requirement Calculation

School	FY2007-08 Level 1 & 2 State Per Pupil Amount	February 1, 2007 Student Membership	FY2007-08 Level 1 & 2 MFP Allocation	FY08-09 Level 1 & 2 State Average Per Pupil Amount	Feb. 1, 2008 Student Membership	FY2008-09 Level 1 & 2 MFP Allocation	Increase in Level 1 & 2 Funding
	15	16	17	18	19	20	21
LSU Lab. School	\$3,912	1,317	\$5,152,104	\$4,080	1,332	\$5,434,560	\$282,456
Southern Univ. Lab. School	\$3,912	436	\$1,705,632	\$4,080	401	\$1,636,080	\$0
<b>TOTAL</b>		<b>1,753</b>	<b>\$6,857,736</b>		<b>1,733</b>	<b>\$7,070,640</b>	<b>\$282,456</b>

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 <b>Including</b> Retirement	2007-08 Budgeted Average Teacher Salary SREB Average \$45,662	Net Distribution <b>Excluding</b> 15.5% Retirement Contribution
	22	23	24	25	26	27	28
LSU Lab. School	15	\$4,080	(\$61,200)	\$221,256	\$110,628	\$53,107	\$0
Southern Univ. Lab. School	0	\$4,080	\$0	\$0	\$0	\$47,506	\$0
<b>TOTAL</b>	<b>15</b>		<b>(\$61,200)</b>	<b>\$221,256</b>	<b>\$110,628</b>		<b>\$0</b>

Table 5B-1: FY 2008-09 Budget Letter  
Recovery School District (Orleans Parish) and Orleans Parish School Board Allocations

LEA	Projected Enrollment for FY2008-09 (per Survey 1-31-08)	State Share Per Pupil (Levels 1, 2 & 3) for Orleans Parish (Table 3, col. 2b)	2007-08 Pay Raise Continuation										Total FY2008-09 MFP Allocation plus Continuation of FY2007/08 Pay Raise with Audit Adjustments	Total FY2008-09 Allocation plus Continuation of FY2007/08 Pay Raise with Audit Adjustments	Total Monthly Payment Amount															
			1	2	3	4	5	6	7	8	9	10				11	12	13	14	15	16	17	18							
Orleans Parish	9,594	\$3,204	\$30,740,126	\$2,469,595	9,505	\$260	\$2,492,719	\$432,268	9,505	\$45	\$436,316	\$2,929,035	\$33,669,161											See Table 2		See Table 2		See Table 2		
Recovery School District RSD Operated	11,928	\$3,204	\$38,212,085	\$3,710,790	10,852	\$342	\$4,078,039	\$519,921	10,852	\$48	\$571,377	\$4,649,416	\$42,861,501	(\$624,403)	(\$628,082)	(\$1,252,486)														
<b>RSD Chartered</b>																														
New Beginnings UNO (Medard Nelson)	313	\$3,204	\$1,002,883	\$74,770	312	\$240	\$75,010	\$14,172	312	\$45	\$14,217	\$89,227	\$1,092,110	\$1,527	\$0	\$1,527														\$91,136
(Capodur including Early College I.S.)	571	\$3,204	\$1,829,541	\$141,308	536	\$264	\$150,535	\$28,344	536	\$53	\$30,195	\$180,730	\$2,010,271	\$6,110	(\$17,004)	(\$10,894)														\$1,999,377
Dryades (James M. Singleton Charter Middle)	670	\$3,204	\$2,146,746	\$130,155	637	\$204	\$136,898	\$33,460	637	\$53	\$35,193	\$172,091	\$2,318,837	\$19,085	(\$36,741)	(\$17,656)														\$191,765
Friends of King (Martin Luther King Elem.)	479	\$3,204	\$1,534,763	\$108,000	453	\$238	\$114,199	\$37,749	453	\$83	\$39,916	\$154,114	\$1,688,877	\$18,330	(\$7,288)	\$11,042														\$141,860
New Orleans Charter School Fdn. (N. O. Free)	199	\$3,204	\$637,616	\$40,154	189	\$212	\$42,279	\$11,810	189	\$62	\$12,435	\$54,713	\$692,329	\$9,165	\$0	\$9,165														\$58,458
New Orleans Charter School Fdn. (Mc #28 City Park)	430	\$3,204	\$1,377,763	\$65,077	400	\$163	\$69,958	\$16,534	400	\$41	\$17,774	\$87,732	\$1,465,495	\$31,893	(\$17,004)	\$14,889														\$123,365
Choice Foundation (Lafayette Academy)	684	\$3,204	\$2,191,604	\$185,540	574	\$233	\$221,096	\$13,356	574	\$23	\$15,916	\$237,012	\$2,428,616	\$24,439	(\$54,044)	(\$29,605)														\$199,918
Algiers Charter School Assoc. (Harriet Tubman)	436	\$3,204	\$1,396,987	\$108,001	437	\$247	\$107,754	\$17,715	437	\$41	\$17,674	\$125,428	\$1,522,415	\$1,527	(\$24,292)	(\$22,765)														\$124,971
Algiers Charter School Assoc. (O. P. Walker Sr. High)	800	\$3,204	\$2,583,279	\$157,847	861	\$183	\$146,664	\$31,887	861	\$37	\$29,628	\$176,292	\$2,739,571	(\$83,134)	(\$97,012)	(\$160,146)														\$213,285
Algiers Charter School Assoc. (McDonogh #32)	393	\$3,204	\$1,259,211	\$146,770	376	\$390	\$153,406	\$49,602	376	\$132	\$51,845	\$205,251	\$1,464,462	\$22,912	(\$31,579)	(\$8,667)														\$121,316
Algiers Charter School Assoc. (William J. Fischer)	402	\$3,204	\$1,288,048	\$96,924	391	\$248	\$99,651	\$21,258	391	\$54	\$21,856	\$121,507	\$1,409,555	\$13,747	(\$53,740)	(\$39,993)														\$114,130
Algiers Charter School Assoc. (Dwight D. Eisenhower)	531	\$3,204	\$1,701,377	\$132,924	523	\$254	\$134,957	\$14,172	523	\$27	\$14,389	\$149,346	\$1,850,723	\$7,637	\$0	\$7,637														\$154,863
Algiers Charter School Assoc. (Martin Behrman)	514	\$3,204	\$1,646,907	\$130,155	486	\$268	\$137,654	\$22,439	486	\$46	\$23,732	\$161,385	\$1,808,292	\$30,549	(\$37,804)	(\$7,255)														\$150,086
Algiers Charter School Assoc. (ACSA Tech High at Rosswald)	218	\$3,204	\$698,494	\$55,385	203	\$273	\$59,477	\$7,086	203	\$35	\$7,610	\$67,087	\$765,561	\$0	\$0	\$0														\$63,798
Institute of Academic Excellence, SUNO (Sophie B. Wright)	332	\$3,204	\$1,063,761	\$84,500	317	\$267	\$88,498	\$19,841	317	\$63	\$20,780	\$109,278	\$1,173,039	\$136,816	(\$185,525)	(\$48,709)														\$93,694
KIPP New Orleans (McDonogh #15)	423	\$3,204	\$1,355,334	\$106,477	414	\$257	\$108,792	\$20,077	414	\$48	\$20,513	\$129,305	\$1,484,639	\$1,527	\$0	\$1,527														\$123,847

Table 5B-1: FY 2008-09 Budget Letter  
Recovery School District (Orleans Parish) and Orleans Parish School Board Allocations

LEA	Projected Enrollment for FY2008-09 (per Survey 1-31-08)	State Share Per Pupil (Levels 1, 2 & 3) for Orleans Parish (Table 3, col. 2b)	2007-08 Pay Raise Continuation										Total FY2008-09 MFP Allocation plus Continuation of FY2007/08 Pay Raise	Audit Adjustments FY06/07 Budget Letter	Audit Adjustments FY07/08 Budget Letter	Total Audit Adjustments	Total FY2008-09 Allocation plus Continuation of FY2007/08 Pay Raise with Audit Adjustments	Monthly Payment Amount
			1	2	3	4	5	6	7	8	9	10						
KIPP New Orleans (Edward Phillips/Kripp Believe)	205	\$3,204	\$656,840	\$37,233	171	\$218	\$44,636	\$2,829	\$3,391	\$17	\$3,391	\$48,028	\$704,868	\$0	\$0	\$704,868	\$58,739	
KIPP New Orleans (KIPP Central City Academy)	119	\$3,204	\$381,288	\$13,868	87	\$159	\$18,969	\$2,362	\$3,231	\$27	\$3,231	\$22,200	\$403,488	\$0	\$0	\$403,488	\$33,624	
Middle School Advocates (Samuel J. Green)	336	\$3,204	\$1,076,577	\$81,194	322	\$252	\$84,724	\$17,190	\$17,937	\$53	\$17,937	\$102,662	\$1,179,239	\$0	\$0	\$1,179,239	\$98,270	
Middle School Advocates (N. O. Charter Middle at Ashe)	95	\$3,204	\$304,389	\$15,862	44	\$361	\$34,248	\$1,139	\$2,459	\$26	\$2,459	\$36,707	\$341,096	\$0	\$0	\$341,096	\$28,425	
Treme Charter School Assoc (McDonogh #42)	413	\$3,204	\$1,419,416	\$69,675	427	\$163	\$72,286	\$7,972	\$8,271	\$19	\$8,271	\$80,556	\$1,499,972	\$0	\$0	\$1,499,972	\$124,998	
NOLA 180 (Langston Hughes Academy/Marshall)	440	\$3,204	\$1,409,804	\$98,308	445	\$221	\$97,203	\$11,220	\$11,094	\$25	\$11,094	\$108,297	\$1,518,101	\$0	\$0	\$1,518,101	\$126,508	
Broadmoor Charter (Andrew H. Wilson/Mc #7)	274	\$3,204	\$877,923	\$27,693	117	\$237	\$64,854	\$2,362	\$5,532	\$20	\$5,532	\$70,385	\$948,308	\$0	\$0	\$948,308	\$79,026	
N. O. College Prep Academies (N. O. College Prep /S. Williams)	407	\$3,204	\$1,304,068	\$85,847	341	\$252	\$102,463	\$15,353	\$18,325	\$45	\$18,325	\$120,787	\$1,424,855	\$0	\$0	\$1,424,855	\$118,738	
Esperanza Charter School Assoc (Esperanza/Crossman)	128	\$3,204	\$410,125	\$19,385	120	\$162	\$20,677	\$5,887	\$6,279	\$49	\$6,279	\$26,957	\$437,082	\$0	\$0	\$437,082	\$36,423	
Advocates for Science & Math (Newly Authorized in FY08-09)	375	\$3,204	\$1,201,537	\$72,001	321	\$224	\$84,113	\$5,905	\$6,898	\$18	\$6,898	\$91,012	\$1,292,549	\$0	\$0	\$1,292,549	\$107,712	
Advocates for Arts and Tech. (Newly Authorized in FY08-09)	75	\$3,204	\$240,307	\$283	283	\$283	\$21,262	\$3,476	\$3,476	\$46	\$3,476	\$24,738	\$265,045	\$0	\$0	\$265,045	\$22,087	
Akili Academy of New Orleans (Newly Authorized in FY08-09)	120	\$3,204	\$384,492	\$34,019	283	\$283	\$34,019	\$39,581	\$5,562	\$46	\$5,562	\$39,581	\$424,073	\$0	\$0	\$424,073	\$35,339	
Intercultural Charter School Bld. (Newly Authorized in FY08-09)	120	\$3,204	\$384,492	\$34,019	283	\$283	\$34,019	\$39,581	\$5,562	\$46	\$5,562	\$39,581	\$424,073	\$0	\$0	\$424,073	\$35,339	
KIPP New Orleans, Inc. (Newly Authorized in FY08-09)	262	\$3,204	\$839,474	\$74,274	283	\$283	\$74,274	\$86,418	\$12,144	\$46	\$12,144	\$86,418	\$925,892	\$0	\$0	\$925,892	\$77,158	
Miller-McCoy Academy (Newly Authorized in FY08-09)	110	\$3,204	\$352,451	\$31,184	283	\$283	\$31,184	\$51,028	\$5,099	\$46	\$5,099	\$36,282	\$388,733	\$0	\$0	\$388,733	\$32,394	
Southern Truth Academy (Newly Authorized in FY08-09)	180	\$3,204	\$576,738	\$51,028	283	\$283	\$51,028	\$59,371	\$8,343	\$46	\$8,343	\$59,371	\$636,109	\$0	\$0	\$636,109	\$53,009	
Total RSD Chartered (Operated + Chartered)	11,184	\$3,204	\$3,634,645	\$2,285,053	9,504	\$283	\$2,745,134	\$431,721	\$1,073,287	\$242,130	\$1,073,287	\$7,896,460	\$81,943,190	(\$562,033)	(\$1,190,115)	\$80,370,802	\$6,697,567	
Total RSD (Operated + Chartered)	23,110	\$3,204	\$7,406,730	\$5,995,843	20,356	\$6,823,174	\$951,642	\$1,509,602	\$1,509,602	\$115,612,351	\$10,825,495	\$115,612,351	\$80,370,802	(\$1,572,388)	(\$1,572,388)	\$80,370,802	\$6,697,567	
Total OPSB + RSD	32,704		\$104,786,856	\$8,465,438	29,861	\$9,315,893	\$1,383,910											

Audit Adjustments do not include OPSB

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

Table 5B-2: FY 2008-09 Budget Letter  
 Recovery School District (Allocations for School Boards Other than Orleans Parish)

LEA	Continuation of FY2007-08 Pay Raise									
	1	2	3	4	5	6	7	8	9	10
	Enrollment Feb. 1, 2008 (per SIS)	State Share Per Pupil (Levels 1, 2 & 3) <small>(Table 3, col. 29)</small>	MFP Allocation	Certificated Pay Raise Per Pupil Amount	2007-08 Certificated Pay Raise Continuation	Support Worker Pay Raise Per Pupil Amount	2007-08 Support Worker Pay Raise Continuation	Total Continuation of FY2007/08 Pay Raise	Total FY2008-09 MFP Allocation plus Continuation of FY2007/08 Pay Raise	Monthly Payment Amount
<b>East Baton Rouge</b>										
Glen Oaks Middle (East Baton Rouge)	497	\$3,636	\$1,807,157	\$248	\$123,256	\$61	\$30,322	\$153,578	\$1,960,735	\$163,395
Prescott Middle (East Baton Rouge)	530	\$3,636	\$1,927,149	\$248	\$131,440	\$61	\$32,335	\$163,775	\$2,090,924	\$174,244
Capitol Pre-College for Boys (East Baton Rouge)	202	\$3,636	\$734,498	\$248	\$50,096	\$61	\$12,324	\$62,420	\$796,918	\$66,410
Capitol Pre-College for Girls (East Baton Rouge)	231	\$3,636	\$839,946	\$248	\$57,288	\$61	\$14,093	\$71,381	\$911,327	\$75,944
<b>Total East Baton Rouge</b>	1,460		\$5,308,750		\$362,080		\$89,075	\$451,155	\$5,759,905	\$479,992
Pointe Coupee Central High (Pointe Coupee)	563	\$3,978	\$2,239,883	\$250	\$140,750	\$74	\$41,471	\$182,221	\$2,422,104	\$201,842
<b>Total</b>	2,023		\$7,548,633		\$502,830		\$130,545	\$633,375	\$8,182,008	\$681,834

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

**TABLE 6: FY2008-2009 Budget Letter**  
**Local Deduction Calculation**

LEA	School System	Local Deduction (Property, Sales & Other Revenue)		
		2006 Ad Valorem Tax Revenues (per 06/07 AFR)	2006 Net Assessed Property (with 10% Cap)	Projected Yield of Property Tax Millage Rate of
		1	2	20.32 3
1	Acadia	\$5,842,630	\$193,761,600	\$3,937,781
2	Allen	\$3,078,843	\$71,265,140	\$1,448,308
3	Ascension	\$32,854,253	\$593,872,882	\$12,069,169
4	Assumption	\$4,243,771	\$96,512,831	\$1,961,412
5	Avoyelles	\$1,367,924	\$82,240,799	\$1,671,365
6	Beauregard	\$7,469,666	\$155,094,988	\$3,151,967
7	Bienville	\$10,925,638	\$174,491,757	\$3,546,164
8	Bossier	\$31,437,789	\$549,508,273	\$11,167,556
9	Caddo	\$89,931,791	\$1,148,315,340	\$23,337,001
10	Calcasieu	\$39,896,863	\$1,062,414,142	\$21,591,247
11	Caldwell	\$1,385,152	\$33,079,816	\$672,275
12	Cameron	\$9,152,798	\$145,205,926	\$2,950,993
13	Catahoula	\$792,686	\$29,483,535	\$599,188
14	Claiborne	\$3,631,293	\$79,250,657	\$1,610,597
15	Concordia	\$4,075,002	\$106,070,757	\$2,155,656
16	DeSoto	\$12,622,275	\$189,516,652	\$3,851,512
17	East Baton Rouge	\$101,569,873	\$2,377,641,043	\$48,320,361
18	East Carroll	\$384,836	\$28,792,558	\$585,146
19	East Feliciana	\$1,200,404	\$70,659,194	\$1,435,994
20	Evangeline	\$4,208,430	\$122,611,430	\$2,491,810
21	Franklin	\$691,162	\$52,187,875	\$1,060,605
22	Grant	\$1,443,325	\$33,275,873	\$676,259
23	Iberia	\$11,528,562	\$319,843,587	\$6,500,122
24	Iberville	\$12,749,366	\$336,819,731	\$6,845,125
25	Jackson	\$3,552,958	\$113,124,792	\$2,299,014
26	Jefferson	\$52,708,810	\$2,329,255,258	\$47,337,026
27	Jefferson Davis	\$5,736,659	\$125,354,074	\$2,547,548
28	Lafayette	\$35,621,095	\$1,075,087,747	\$21,848,810
29	Lafourche	\$19,733,100	\$460,707,588	\$9,362,876
30	LaSalle	\$2,075,665	\$42,018,130	\$853,927
31	Lincoln	\$12,916,004	\$222,823,263	\$4,528,396
32	Livingston	\$9,681,668	\$243,532,740	\$4,949,271
33	Madison	\$1,294,719	\$45,221,620	\$919,031
34	Morehouse	\$5,309,700	\$134,746,526	\$2,738,429
35	Natchitoches	\$6,508,826	\$162,491,010	\$3,302,275
36	Orleans	\$83,673,069	\$1,835,779,807	\$37,308,215
37	Ouachita	\$15,699,170	\$399,182,494	\$8,112,512
38	Plaquemines	\$13,016,063	\$558,779,545	\$11,355,974
39	Pointe Coupee	\$4,569,802	\$264,951,101	\$5,384,552
40	Rapides	\$25,154,207	\$510,406,854	\$10,372,905
41	Red River	\$2,354,141	\$28,909,260	\$587,518
42	Richland	\$2,579,177	\$65,046,287	\$1,321,924
43	Sabine	\$3,233,599	\$83,488,778	\$1,696,727
44	St. Bernard	\$10,086,624	\$221,377,946	\$4,499,023
45	St. Charles	\$48,332,239	\$850,550,817	\$17,285,588
46	St. Helena	\$676,709	\$37,977,430	\$771,808
47	St. James	\$13,570,118	\$281,129,620	\$5,713,346
48	St. John the Baptist	\$10,339,956	\$231,654,863	\$4,707,879
49	St. Landry	\$9,776,625	\$396,614,150	\$8,060,316
50	St. Martin	\$5,429,530	\$155,978,032	\$3,169,913
51	St. Mary	\$12,532,241	\$327,125,026	\$6,648,102
52	St. Tammany	\$72,164,657	\$967,916,710	\$19,670,793
53	Tangipahoa	\$4,243,748	\$342,774,659	\$6,966,146
54	Tensas	\$1,269,514	\$38,963,956	\$791,857
55	Terrebonne	\$4,923,392	\$532,633,035	\$10,824,603
56	Union	\$2,002,913	\$88,924,301	\$1,807,192
57	Vermilion	\$9,070,716	\$232,851,550	\$4,732,199
58	Vernon	\$5,856,863	\$106,578,077	\$2,165,967
59	Washington	\$3,418,297	\$63,134,065	\$1,283,062
60	Webster	\$8,015,956	\$150,801,635	\$3,064,714
61	West Baton Rouge	\$6,498,364	\$233,346,270	\$4,742,253
62	West Carroll	\$1,148,162	\$40,859,452	\$830,379
63	West Feliciana	\$7,583,726	\$280,446,321	\$5,699,459
64	Winn	\$2,622,852	\$52,712,742	\$1,071,271
65	City of Monroe	\$13,096,498	\$318,120,696	\$6,465,108
66	City of Bogalusa	\$3,715,890	\$61,621,390	\$1,252,320
67	Zachary Community	\$9,967,278	\$129,032,780	\$2,622,309
68	City of Baker	\$1,349,933	\$30,179,140	\$613,325
69	Central Community	\$3,278,608	\$75,457,027	\$1,533,499
	<b>STATE TOTAL</b>	<b>\$968,874,173</b>	<b>\$23,001,584,950</b>	<b>\$467,456,974</b>

**TABLE 6: FY2008-2009 Budget Letter**  
**Local Deduction Calculation**

LEA	School System	Local Deduction (Property, Sales & Other Revenue)(continued)				
		FY2006-07 Sales Tax Revenue (per 06/07 AFR)	FY2006-07 Computed Sales Tax Base with 15% Cap on Growth	Projected Yield of Sales Tax Rate of	Other Revenue	Total Local Deduction (sales,prop, other)
				0.95%		
		4	5	6	7	8
1	Acadia	\$10,510,202	\$700,680,133	\$6,623,950	\$324,736	\$10,886,467
2	Allen	\$8,573,638	\$285,787,933	\$2,701,725	\$138,337	\$4,288,370
3	Ascension	\$39,341,997	\$1,967,099,850	\$18,596,175	\$178,198	\$30,843,542
4	Assumption	\$6,506,126	\$204,668,016	\$1,934,850	\$196,069	\$4,092,331
5	Avoyelles	\$5,760,388	\$384,025,867	\$3,630,427	\$82,536	\$5,384,328
6	Beauregard	\$8,252,383	\$412,619,150	\$3,900,736	\$293,404	\$7,346,107
7	Bienville	\$5,997,761	\$274,301,508	\$2,593,137	\$145,526	\$6,284,827
8	Bossier	\$39,043,846	\$2,231,076,914	\$21,091,709	\$590,934	\$32,850,199
9	Caddo	\$65,619,559	\$4,374,637,267	\$41,356,071	\$2,839,941	\$67,533,013
10	Calcasieu	\$88,628,631	\$4,431,431,550	\$41,892,981	\$1,044,943	\$64,529,171
11	Caldwell	\$2,091,219	\$104,560,950	\$988,477	\$124,102	\$1,784,854
12	Cameron	\$0	\$31,944,853	\$301,994	\$1,091,662	\$4,344,649
13	Catahoula	\$1,834,258	\$91,712,900	\$867,017	\$87,486	\$1,553,691
14	Claiborne	\$2,823,546	\$141,177,300	\$1,334,634	\$189,228	\$3,134,459
15	Concordia	\$4,378,062	\$218,903,100	\$2,069,422	\$235,828	\$4,460,906
16	DeSoto	\$13,676,310	\$451,339,764	\$4,266,786	\$413,614	\$8,531,912
17	East Baton Rouge	\$154,366,866	\$7,718,343,300	\$72,966,130	\$4,044,494	\$125,330,985
18	East Carroll	\$1,361,783	\$45,392,767	\$429,125	\$155,689	\$1,169,960
19	East Feliciana	\$2,735,113	\$136,755,650	\$1,292,833	\$160,743	\$2,889,570
20	Evangeline	\$8,083,685	\$356,525,588	\$3,370,450	\$237,519	\$6,099,779
21	Franklin	\$3,246,001	\$216,400,067	\$2,045,760	\$76,448	\$3,182,813
22	Grant	\$1,945,503	\$97,275,150	\$919,600	\$571,386	\$2,167,245
23	Iberia	\$26,616,545	\$1,330,827,250	\$12,581,108	\$536,743	\$19,617,973
24	Iberville	\$20,164,895	\$706,882,748	\$6,682,587	\$150,313	\$13,678,025
25	Jackson	\$9,420,807	\$314,026,900	\$2,968,685	\$184,328	\$5,452,027
26	Jefferson	\$195,757,628	\$9,787,881,400	\$92,530,716	\$2,247,769	\$142,115,511
27	Jefferson Davis	\$9,635,005	\$385,400,200	\$3,643,419	\$313,728	\$6,504,695
28	Lafayette	\$96,013,821	\$4,800,691,050	\$45,383,813	\$2,134,132	\$69,366,755
29	Lafourche	\$28,198,767	\$1,409,938,350	\$13,328,993	\$1,533,741	\$24,225,610
30	LaSalle	\$3,759,136	\$187,956,800	\$1,776,868	\$84,249	\$2,715,044
31	Lincoln	\$15,758,902	\$772,549,645	\$7,303,375	\$285,724	\$12,117,495
32	Livingston	\$31,150,195	\$1,246,007,800	\$11,779,259	\$739,471	\$17,468,001
33	Madison	\$2,266,019	\$90,640,760	\$856,881	\$30,746	\$1,806,658
34	Morehouse	\$6,028,186	\$301,409,300	\$2,849,403	\$386,919	\$5,974,751
35	Natchitoches	\$12,439,814	\$588,934,090	\$5,567,547	\$659,914	\$9,529,736
36	Orleans	\$89,817,520	\$4,915,601,477	\$46,470,130	\$2,420,236	\$86,198,581
37	Ouachita	\$35,057,227	\$1,168,574,233	\$11,047,233	\$787,144	\$19,946,889
38	Plaquemines	\$16,611,321	\$830,566,050	\$7,851,839	\$206,206	\$19,414,019
39	Pointe Coupee	\$6,987,559	\$349,377,950	\$3,302,879	\$209,427	\$8,896,858
40	Rapides	\$34,812,811	\$2,320,854,067	\$21,940,426	\$1,254,990	\$33,568,321
41	Red River	\$1,860,422	\$80,470,158	\$760,733	\$61,175	\$1,409,426
42	Richland	\$4,993,125	\$211,648,415	\$2,000,839	\$224,877	\$3,547,640
43	Sabine	\$5,077,513	\$253,875,650	\$2,400,039	\$159,381	\$4,256,147
44	St. Bernard	\$11,496,157	\$574,807,850	\$5,434,003	\$347,404	\$10,280,430
45	St. Charles	\$43,228,461	\$1,440,948,700	\$13,622,153	\$260,807	\$31,168,548
46	St. Helena	\$1,368,135	\$68,406,750	\$646,690	\$72,353	\$1,490,851
47	St. James	\$12,148,101	\$485,924,040	\$4,593,732	\$84,655	\$10,391,733
48	St. John the Baptist	\$18,294,579	\$813,092,400	\$7,686,650	\$206,191	\$12,600,720
49	St. Landry	\$21,902,448	\$1,095,122,400	\$10,352,849	\$672,058	\$19,085,223
50	St. Martin	\$11,927,408	\$563,915,150	\$5,331,028	\$600,052	\$9,100,993
51	St. Mary	\$17,682,588	\$991,440,103	\$9,372,678	\$681,145	\$16,701,925
52	St. Tammany	\$89,671,371	\$4,483,568,550	\$42,385,864	\$1,846,208	\$63,902,865
53	Tangipahoa	\$33,168,015	\$1,658,400,750	\$15,677,857	\$135,405	\$22,779,408
54	Tensas	\$659,354	\$43,956,933	\$415,551	\$67,846	\$1,275,254
55	Terrebonne	\$50,490,242	\$2,427,415,481	\$22,947,815	\$1,656,949	\$35,429,367
56	Union	\$4,278,728	\$213,034,165	\$2,013,940	\$179,511	\$4,000,643
57	Vermilion	\$8,221,154	\$822,115,400	\$7,771,950	\$2,338,372	\$14,842,521
58	Vernon	\$9,767,480	\$488,374,000	\$4,616,892	\$562,268	\$7,345,127
59	Washington	\$4,659,732	\$232,986,600	\$2,202,562	\$148,830	\$3,634,454
60	Webster	\$13,659,751	\$641,302,864	\$6,062,621	\$372,037	\$9,499,372
61	West Baton Rouge	\$10,155,728	\$500,539,110	\$4,731,897	\$177,385	\$9,651,535
62	West Carroll	\$2,177,802	\$108,890,100	\$1,029,403	\$108,254	\$1,968,036
63	West Feliciana	\$4,010,269	\$188,468,613	\$1,781,707	\$52,640	\$7,533,806
64	Winn	\$3,672,865	\$183,643,250	\$1,736,090	\$450,845	\$3,258,206
65	City of Monroe	\$24,088,111	\$1,204,405,550	\$11,385,968	\$326,807	\$18,177,883
66	City of Bogalusa	\$2,614,724	\$261,472,400	\$2,471,855	\$217,880	\$3,942,055
67	Zachary Community	\$7,535,185	\$376,759,250	\$3,561,731	\$58,733	\$6,242,773
68	City of Baker	\$3,286,462	\$164,323,100	\$1,553,445	\$55,747	\$2,222,517
69	Central Community	\$5,146,105	\$257,305,250	\$2,432,461	\$0	\$3,965,960
	<b>STATE TOTAL</b>	<b>\$1,542,515,050</b>	<b>\$77,221,392,627</b>	<b>\$730,020,153</b>	<b>\$39,514,418</b>	<b>\$1,236,991,545</b>



**Table 7: FY2008-2009 Budget Letter  
FY 2006-2007 Local Property and Sales Tax Revenues**

LEA	School System	2006 ASSESSED PROPERTY VALUE					
		2006 TOTAL ASSESSED PROPERTY VALUE	2006 ASSESSED HOMESTEAD EXEMPTION	2006 NET ASSESSED TAXABLE PROPERTY	(Prior Year) 2005 Net Assessed Taxable Property (Without cap)	% Change	2006 NET ASSESSED TAXABLE PROPERTY with Cap of
		1	2	3	3a	3b	3c
1	Acadia	\$264,273,460	\$70,511,860	\$193,761,600	\$186,222,530	4.05%	\$193,761,600
2	Allen	\$94,839,200	\$23,574,060	\$71,265,140	\$68,003,280	4.80%	\$71,265,140
3	Ascension	\$772,341,870	\$157,318,730	\$615,023,140	\$539,884,438	13.92%	\$593,872,882
4	Assumption	\$134,591,840	\$32,768,261	\$101,823,579	\$87,738,937	16.05%	\$96,512,831
5	Avoyelles	\$133,284,630	\$51,043,831	\$82,240,799	\$79,200,750	3.84%	\$82,240,799
6	Beauregard	\$199,460,969	\$44,365,981	\$155,094,988	\$145,614,533	6.51%	\$155,094,988
7	Bienville	\$196,763,560	\$13,858,160	\$182,905,400	\$158,628,870	15.30%	\$174,491,757
8	Bossier	\$707,781,780	\$158,273,507	\$549,508,273	\$504,245,110	8.98%	\$549,508,273
9	Caddo	\$1,473,087,590	\$324,772,250	\$1,148,315,340	\$1,079,948,170	6.33%	\$1,148,315,340
10	Calcasieu	\$1,311,641,260	\$249,227,118	\$1,062,414,142	\$970,245,130	9.50%	\$1,062,414,142
11	Caldwell	\$48,758,820	\$12,081,490	\$36,677,330	\$30,072,560	21.96%	\$33,079,816
12	Cameron	\$151,779,119	\$6,573,193	\$145,205,926	\$157,660,204	-7.90%	\$145,205,926
13	Catahoula	\$42,914,430	\$13,430,895	\$29,483,535	\$30,020,230	-1.79%	\$29,483,535
14	Claiborne	\$97,463,384	\$18,212,727	\$79,250,657	\$76,281,438	3.89%	\$79,250,657
15	Concordia	\$131,871,540	\$25,800,783	\$106,070,757	\$100,084,031	5.98%	\$106,070,757
16	DeSoto	\$224,979,435	\$35,462,783	\$189,516,652	\$182,366,998	3.92%	\$189,516,652
17	East Baton Rouge	\$3,024,261,770	\$571,163,700	\$2,377,641,043	\$2,182,196,510	8.96%	\$2,377,641,043
18	East Carroll	\$34,055,156	\$5,262,598	\$28,792,558	\$29,468,818	-2.29%	\$28,792,558
19	East Feliciana	\$108,816,740	\$30,153,162	\$78,663,578	\$64,235,631	22.46%	\$70,659,194
20	Evangeline	\$167,349,100	\$44,737,670	\$122,611,430	\$113,167,950	8.34%	\$122,611,430
21	Franklin	\$78,314,345	\$26,126,470	\$52,187,875	\$48,899,888	6.72%	\$52,187,875
22	Grant	\$57,734,677	\$24,458,804	\$33,275,873	\$30,774,316	8.13%	\$33,275,873
23	Iberia	\$415,747,564	\$95,903,977	\$319,843,587	\$298,045,000	7.31%	\$319,843,587
24	Iberville	\$377,273,434	\$40,453,703	\$336,819,731	\$314,129,578	7.22%	\$336,819,731
25	Jackson	\$144,890,620	\$18,115,330	\$126,775,290	\$102,840,720	23.27%	\$113,124,792
26	Jefferson	\$3,073,675,888	\$744,420,630	\$2,329,255,258	\$2,287,333,352	1.83%	\$2,329,255,258
27	Jefferson Davis	\$166,390,494	\$41,036,420	\$125,354,074	\$120,432,615	4.09%	\$125,354,074
28	Lafayette	\$1,377,048,451	\$301,960,704	\$1,075,087,747	\$992,943,265	8.27%	\$1,075,087,747
29	LaFourche	\$607,986,940	\$147,279,352	\$460,707,588	\$434,633,240	6.00%	\$460,707,588
30	LaSalle	\$60,017,296	\$17,999,166	\$42,018,130	\$39,474,432	6.44%	\$42,018,130
31	Lincoln	\$273,997,950	\$51,174,687	\$222,823,263	\$205,813,520	8.26%	\$222,823,263
32	Livingston	\$426,583,950	\$182,000,460	\$244,583,490	\$221,393,400	10.47%	\$243,532,740
33	Madison	\$54,755,781	\$9,534,161	\$45,221,620	\$43,601,163	3.72%	\$45,221,620
34	Morehouse	\$168,752,200	\$34,005,674	\$134,746,526	\$133,323,966	1.07%	\$134,746,526
35	Natchitoches	\$207,682,640	\$45,191,630	\$162,491,010	\$147,780,980	9.95%	\$162,491,010
36	Orleans	\$2,134,989,576	\$288,851,693	\$1,846,137,883	\$1,668,890,734	10.62%	\$1,835,779,807
37	Ouachita	\$542,384,827	\$143,202,333	\$399,182,494	\$373,701,654	6.82%	\$399,182,494
38	Plaquemines	\$582,022,405	\$23,242,860	\$558,779,545	\$573,371,140	-2.54%	\$558,779,545
39	Pointe Coupee	\$301,097,761	\$36,146,660	\$264,951,101	\$252,298,390	5.01%	\$264,951,101
40	Rapides	\$672,751,935	\$162,345,081	\$510,406,854	\$485,346,704	5.16%	\$510,406,854
41	Red River	\$38,594,510	\$9,685,250	\$28,909,260	\$27,837,410	3.85%	\$28,909,260
42	Richland	\$90,105,100	\$25,058,813	\$65,046,287	\$62,540,280	4.01%	\$65,046,287
43	Sabine	\$112,874,491	\$29,385,713	\$83,488,778	\$80,917,160	3.18%	\$83,488,778
44	St. Bernard	\$277,260,385	\$55,882,439	\$221,377,946	\$215,275,167	2.83%	\$221,377,946
45	St. Charles	\$942,639,306	\$92,088,489	\$850,550,817	\$782,367,428	8.72%	\$850,550,817
46	St. Helena	\$54,032,260	\$16,054,830	\$37,977,430	\$35,529,580	6.89%	\$37,977,430
47	St. James	\$334,034,735	\$33,400,522	\$300,634,213	\$255,572,382	17.63%	\$281,129,620
48	St. John the Baptist	\$322,686,543	\$77,905,006	\$244,781,537	\$210,595,330	16.23%	\$231,654,863
49	St. Landry	\$502,712,550	\$106,098,400	\$396,614,150	\$367,575,640	7.90%	\$396,614,150
50	St. Martin	\$227,566,370	\$71,588,338	\$155,978,032	\$142,720,443	9.29%	\$155,978,032
51	St. Mary	\$392,792,666	\$65,667,640	\$327,125,026	\$299,251,924	9.31%	\$327,125,026
52	St. Tammany	\$1,392,725,691	\$419,982,161	\$972,743,530	\$879,924,282	10.55%	\$967,916,710
53	Tangipahoa	\$498,402,392	\$155,627,733	\$342,774,659	\$323,334,141	6.01%	\$342,774,659
54	Tensas	\$44,978,095	\$6,014,139	\$38,963,956	\$38,108,743	2.24%	\$38,963,956
55	Terrebonne	\$693,603,910	\$160,970,875	\$532,633,035	\$487,920,910	9.16%	\$532,633,035
56	Union	\$120,567,770	\$31,643,469	\$88,924,301	\$95,498,670	-6.88%	\$88,924,301
57	Vermilion	\$312,257,420	\$79,405,870	\$232,851,550	\$215,574,120	8.01%	\$232,851,550
58	Vernon	\$145,971,370	\$39,393,293	\$106,578,077	\$106,958,560	-0.36%	\$106,578,077
59	Washington	\$98,510,660	\$35,376,595	\$63,134,065	\$59,424,490	6.24%	\$63,134,065
60	Webster	\$199,183,770	\$48,382,135	\$150,801,635	\$142,743,970	5.64%	\$150,801,635
61	West Baton Rouge	\$266,542,730	\$33,196,460	\$233,346,270	\$216,021,470	8.02%	\$233,346,270
62	West Carroll	\$55,695,420	\$14,835,968	\$40,859,452	\$42,129,922	-3.02%	\$40,859,452
63	West Feliciana	\$295,471,855	\$15,025,534	\$280,446,321	\$277,379,748	1.11%	\$280,446,321
64	Winn	\$68,183,050	\$15,470,308	\$52,712,742	\$51,045,121	3.27%	\$52,712,742
65	City of Monroe	\$364,239,912	\$46,119,216	\$318,120,696	\$338,482,439	-6.02%	\$318,120,696
66	City of Bogalusa	\$81,290,280	\$19,668,890	\$61,621,390	\$60,265,720	2.25%	\$61,621,390
67	Zachary Community	\$159,224,130	\$30,191,350	\$129,032,780	\$117,957,650	9.39%	\$129,032,780
68	City of Baker	\$49,645,840	\$19,466,700	\$30,179,140	\$29,146,880	3.54%	\$30,179,140
69	Central Community			\$75,457,027	\$70,506,340	7.02%	\$75,457,027
	<b>STATE TOTAL</b>	<b>\$29,186,207,598</b>	<b>\$6,075,628,690</b>	<b>\$23,110,578,908</b>	<b>\$21,592,920,095</b>	<b>7.03%</b>	<b>\$23,001,584,950</b>

**Table 7: FY2008-2009 Budget Letter  
FY 2006-2007 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	\$981,748	20.03	\$3,831,118	0	13.45	1	\$150,039	\$4,962,905
2	Allen	4.26	\$295,609	5.13	\$345,267	12.37	85.56	6	\$1,240,792	\$1,881,668
3	Ascension	3.61	\$2,211,231	34.9	\$21,376,184	0	0	0	\$0	\$23,587,415
4	Assumption	5.49	\$561,476	33.88	\$3,464,531	0	0	1	\$0	\$4,026,007
5	Avoyelles	3.62	\$355,704	9.6	\$942,166	0	0	0	\$0	\$1,297,870
6	Beauregard	4.37	\$653,038	27.18	\$4,061,703	0	0	0	\$0	\$4,714,741
7	Bienville	5.71	\$1,053,656	46.07	\$8,488,696	10.9	38	7	\$0	\$9,542,352
8	Bossier	3.63	\$2,019,267	39.35	\$21,888,969	0	0	0	\$0	\$23,908,236
9	Caddo	8.48	\$9,453,893	64.57	\$71,985,575	0	0	0	\$0	\$81,439,468
10	Calcasieu	5.57	\$5,803,157	13.15	\$13,693,225	9.87	9.87	1	\$103,317	\$19,599,699
11	Caldwell	5.37	\$196,318	32.52	\$1,188,834	0	0	0	\$0	\$1,385,152
12	Cameron	4.45	\$702,563	43.56	\$6,886,275	0	0	0	\$0	\$7,588,838
13	Catahoula	4.12	\$121,151	12.67	\$157,910	3.31	5.18	4	\$333,093	\$612,154
14	Claiborne	6.07	\$481,162	11.8	\$467,688	4.04	12.59	5	\$1,013,389	\$1,962,239
15	Concordia	2.97	\$271,826	36.69	\$3,803,176	0	0	1	\$0	\$4,075,002
16	DeSoto	4.56	\$857,477	44.99	\$8,459,072	0	0	0	\$0	\$9,316,549
17	East Baton Rouge	5.25	\$12,675,886	38.2	\$92,172,595	0	0	0	\$0	\$101,569,873
18	East Carroll	7.06	\$188,939	7.32	\$195,897	0	0	0	\$0	\$384,836
19	East Feliciana	3.34	\$212,699	15.51	\$987,705	0	0	0	\$0	\$1,200,404
20	Evangeline	4.62	\$562,991	10.35	\$1,261,245	2.08	12.32	3	\$1,674,079	\$3,498,315
21	Franklin	4.31	\$209,176	9.49	\$481,986	9.49	9.49	0	\$0	\$691,162
22	Grant	5.93	\$197,027	24.12	\$635,941	2	16.12	8	\$512,723	\$1,345,691
23	Iberia	5.28	\$1,668,637	7.36	\$2,325,979	0	0	0	\$0	\$3,994,616
24	Iberville	3.93	\$1,275,911	24.34	\$7,902,204	0	0	0	\$0	\$9,178,115
25	Jackson	4.61	\$559,053	19.83	\$2,404,775	0	0	0	\$0	\$2,963,828
26	Jefferson	2.91	\$6,708,421	20	\$46,000,389	0	0	0	\$0	\$52,708,810
27	Jefferson Davis	6.48	\$781,458	10.77	\$1,298,803	4.02	22.55	7	\$1,519,340	\$3,599,601
28	Lafayette	4.59	\$4,796,562	28.97	\$30,264,495	0	0	0	\$0	\$35,061,057
29	Lafourche	3.63	\$1,655,814	22.47	\$10,239,390	0	0	0	\$0	\$11,895,204
30	LaSalle	5.38	\$211,458	46	\$1,791,292	0	0	0	\$0	\$2,002,750
31	Lincoln	4.79	\$1,194,515	31.1	\$7,754,395	4.94	11.61	3	\$703,837	\$9,652,747
32	Livingston	3.29	\$780,444	19.18	\$4,549,822	0	0	0	\$0	\$5,330,266
33	Madison	4.76	\$204,829	5.27	\$301,555	0	0	0	\$0	\$506,384
34	Morehouse	5.22	\$695,500	22.46	\$2,992,692	5	9.95	2	\$289,181	\$3,977,373
35	Natchitoches	4.65	\$728,737	7	\$1,097,023	7	20	5	\$1,156,849	\$2,982,609
36	Orleans	27.65	\$43,723,528	17.45	\$27,612,113	0	0	0	\$0	\$71,335,641
37	Ouachita	5.18	\$2,044,493	24.15	\$9,531,823	0	0	0	\$0	\$11,576,316
38	Plaquemines	6.03	\$3,223,262	18.38	\$9,792,801	0	0	0	\$0	\$13,016,063
39	Pointe Coupee	4.54	\$1,196,811	11.96	\$3,152,834	0	0	0	\$0	\$4,349,645
40	Rapides	4.78	\$2,413,978	20.99	\$10,602,804	3.04	24.15	13	\$5,085,284	\$18,102,066
41	Red River	4.63	\$133,850	37.13	\$1,047,758	0	0	0	\$0	\$1,181,608
42	Richland	8.21	\$630,618	7.68	\$425,449	0	0	4	\$0	\$1,056,067
43	Sabine	4.80	\$392,167	8.1	\$661,781	6.63	11.24	7	\$659,338	\$1,713,286
44	St. Bernard	3.75	\$765,398	31.25	\$6,378,315	0	0	0	\$0	\$7,143,717
45	St. Charles	4.10	\$3,467,592	47.87	\$39,484,415	0	0	0	\$0	\$42,952,007
46	St. Helena	3.38	\$128,067	14.48	\$548,642	0	0	6	\$0	\$676,709
47	St. James	4.02	\$1,210,742	31.04	\$9,452,216	0	0	0	\$0	\$10,662,958
48	St. John the Baptist	3.75	\$885,256	18.17	\$4,265,638	0	0	0	\$0	\$5,150,894
49	St. Landry	4.45	\$1,651,178	16.15	\$5,991,747	0	0	0	\$0	\$7,642,925
50	St. Martin	2.93	\$434,146	11.2	\$1,666,613	0	0	0	\$0	\$2,100,759
51	St. Mary	8.60	\$2,784,833	11.45	\$3,707,916	11.75	12.6	3	\$3,908,483	\$10,401,232
52	St. Tammany	4.47	\$4,104,331	51.47	\$47,440,232	51.47	51.47	0	\$0	\$51,544,563
53	Tangipahoa	4.06	\$1,313,933	0	\$0	0	3	1	\$477,202	\$1,791,135
54	Tensas	4.45	\$167,487	29.28	\$1,102,027	0	0	0	\$0	\$1,269,514
55	Terrebonne	3.86	\$2,049,010	5.41	\$2,871,786	0	0	0	\$0	\$4,920,796
56	Union	3.27	\$286,598	17.98	\$1,572,751	1.56	1.64	9	\$143,564	\$2,002,913
57	Vermilion	4.51	\$1,034,979	35	\$8,032,988	0	0	0	\$0	\$9,067,967
58	Vernon	3.70	\$417,979	7.17	\$809,976	12.59	14.53	9	\$1,545,328	\$2,773,283
59	Washington	3.91	\$222,737	15.07	\$858,476	5.12	5.12	1	\$15,881	\$1,097,094
60	Webster	4.68	\$694,912	11.92	\$1,769,928	32.06	32.06	2	\$783,510	\$3,248,350
61	West Baton Rouge	4.39	\$1,022,869	15	\$3,494,997	0	0	0	\$0	\$4,517,866
62	West Carroll	7.03	\$286,636	19	\$774,696	5	5	1	\$86,830	\$1,148,162
63	West Feliciana	4.46	\$1,205,328	18.5	\$5,018,795	0	0	0	\$0	\$6,224,123
64	Winn	4.40	\$235,713	15.37	\$830,159	2.78	3	2	\$126,280	\$1,192,152
65	City of Monroe	7.07	\$2,291,828	22.55	\$7,255,624	0	0	0	\$0	\$9,547,452
66	City of Bogalusa	6.44	\$393,047	56.37	\$3,322,843	0	0	0	\$0	\$3,715,890
67	Zachary Community	5.00	\$629,247	38.2	\$4,807,483	0	0	1	\$0	\$5,436,730
68	City of Baker	5.00	\$155,518	38.2	\$1,194,415	0	0	0	\$0	\$1,349,933
69	Central Community				\$0	0	0	0	\$0	\$3,278,608
	<b>STATE TOTAL</b>	<b>5.13</b>	<b>\$142,925,404</b>	<b>23.08</b>	<b>\$611,178,613</b>	<b>0</b>	<b>85.56</b>	<b>113</b>	<b>\$21,528,339</b>	<b>\$775,632,356</b>

**Table 7: FY2008-2009 Budget Letter**  
**FY 2006-2007 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	
1	Acadia	0	\$0	0	24	5	\$879,725	\$879,725
2	Allen	0	\$0	7.8	38.5	5	\$1,197,175	\$1,197,175
3	Ascension	15.08	\$9,266,838	0	0	0	\$0	\$9,266,838
4	Assumption	2	\$217,764	0	0	1	\$0	\$217,764
5	Avoyelles	0	\$0	3	3	1	\$70,054	\$70,054
6	Beauregard	17.8	\$2,754,925	0	0	0	\$0	\$2,754,925
7	Bienville	0	\$0	10.9	38	7	\$1,383,286	\$1,383,286
8	Bossier	0	\$0	13.55	13.55	1	\$7,529,553	\$7,529,553
9	Caddo	7.6	\$8,492,323	0	0	0	\$0	\$8,492,323
10	Calcasieu	0	\$0	6.4	34.3	11	\$20,297,164	\$20,297,164
11	Caldwell	0	\$0	0	0	0	\$0	\$0
12	Cameron	0	\$0	5	30	4	\$1,563,960	\$1,563,960
13	Catahoula	0	\$0	6	20	2	\$180,532	\$180,532
14	Claiborne	0	\$0	31.5	35.42	2	\$1,669,054	\$1,669,054
15	Concordia	0	\$0	0	0	0	\$0	\$0
16	DeSoto	0	\$0	12	34	5	\$3,305,726	\$3,305,726
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	\$710,115	\$710,115
21	Franklin	0	\$0	0	0	0	\$0	\$0
22	Grant	0	\$0	16	32	3	\$97,634	\$97,634
23	Iberia	23.84	\$7,533,946	0	0	0	\$0	\$7,533,946
24	Iberville	11	\$3,571,251	0	0	0	\$0	\$3,571,251
25	Jackson	0	\$589,130	5	12	3	\$0	\$589,130
26	Jefferson	0	\$0	0	0	0	\$0	\$0
27	Jefferson Davis	0	\$0	7.25	22.5	7	\$2,137,058	\$2,137,058
28	Lafayette	0.52	\$560,038	0	0	0	\$0	\$560,038
29	Lafourche	17.2	\$7,837,896	0	0	0	\$0	\$7,837,896
30	LaSalle	1.43	\$72,915	0	0	0	\$0	\$72,915
31	Lincoln	0	\$0	16.95	22.5	3	\$3,263,257	\$3,263,257
32	Livingston	0	\$0	2.21	72.28	10	\$4,351,402	\$4,351,402
33	Madison	9	\$788,335	0	0	0	\$0	\$788,335
34	Morehouse	10	\$1,332,327	0	0	0	\$0	\$1,332,327
35	Natchitoches	0	\$0	19	34	3	\$3,526,217	\$3,526,217
36	Orleans	7.8	\$12,337,428	0	0	0	\$0	\$12,337,428
37	Ouachita	0	\$4,122,854	30	30	2	\$0	\$4,122,854
38	Plaquemines	0	\$0	0	0	0	\$0	\$0
39	Pointe Coupee	0	\$0	0	10	2	\$220,157	\$220,157
40	Rapides	0	\$0	1.5	55	13	\$7,052,141	\$7,052,141
41	Red River	42	\$1,172,533	0	0	0	\$0	\$1,172,533
42	Richland	0	\$0	15	30	4	\$1,523,110	\$1,523,110
43	Sabine	0	\$0	10	32	7	\$1,520,313	\$1,520,313
44	St. Bernard	14	\$2,942,911	0	0	0	\$0	\$2,942,911
45	St. Charles	6.36	\$5,380,232	0	0	0	\$0	\$5,380,232
46	St. Helena	0	\$0	0	0	6	\$0	\$0
47	St. James	10	\$2,907,160	0	0	0	\$0	\$2,907,160
48	St. John the Baptist	22	\$5,189,062	0	0	0	\$0	\$5,189,062
49	St. Landry	5.75	\$2,133,700	0	0	0	\$0	\$2,133,700
50	St. Martin	22.39	\$3,328,771	0	0	0	\$0	\$3,328,771
51	St. Mary	0	\$0	8.9	23.3	2	\$2,131,009	\$2,131,009
52	St. Tammany	21.9	\$20,620,094	21.9	21.9	0	\$0	\$20,620,094
53	Tangipahoa	0	\$0	7	30	7	\$2,452,613	\$2,452,613
54	Tensas	0	\$0	0	0	0	\$0	\$0
55	Terrebonne	0	\$2,596	0	0	0	\$0	\$2,596
56	Union	0	\$0	0	0	0	\$0	\$0
57	Vermilion	0	\$2,749	0	0	0	\$0	\$2,749
58	Vernon	0	\$0	8.88	77.67	9	\$3,083,580	\$3,083,580
59	Washington	0	\$0	23	46	3	\$2,321,203	\$2,321,203
60	Webster	0	\$0	14	41.5	7	\$4,767,606	\$4,767,606
61	West Baton Rouge	8.5	\$1,980,498	0	0	0	\$0	\$1,980,498
62	West Carroll	0	\$0	0	0	0	\$0	\$0
63	West Feliciana	5	\$1,359,603	0	0	0	\$0	\$1,359,603
64	Winn	0	\$0	15	66	5	\$1,430,700	\$1,430,700
65	City of Monroe	11	\$3,549,046	0	0	0	\$0	\$3,549,046
66	City of Bogalusa	0	\$0	0	0	0	\$0	\$0
67	Zachary Community	36	\$4,530,548	0	0	1	\$0	\$4,530,548
68	City of Baker	0	\$0	0	0	0	\$0	\$0
69	Central Community							\$0
	<b>STATE TOTAL</b>	<b>4.89</b>	<b>\$114,577,473</b>	<b>0</b>	<b>77.67</b>	<b>143</b>	<b>\$78,664,344</b>	<b>\$193,241,817</b>

**Table 7: FY2008-2009 Budget Letter**  
**FY 2006-2007 Local Property and Sales Tax Revenues**

LEA	School System	SUMMARY OF AD VALOREM TAXES						TOTAL AD VALOREM REVENUE INCLUDING DEBT (2006-07 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	
1	Acadia	25.17	\$4,812,866	\$1,029,764	4.54	25.61	30.15	\$5,842,630
2	Allen	9.39	\$640,876	\$2,437,967	16.80	26.40	43.20	\$3,078,843
3	Ascension	53.59	\$32,854,253	\$0	15.07	38.35	53.42	\$32,854,253
4	Assumption	41.37	\$4,243,771	\$0	2.14	39.54	41.68	\$4,243,771
5	Avoyelles	13.22	\$1,297,870	\$70,054	0.85	15.78	16.63	\$1,367,924
6	Beauregard	49.35	\$7,469,666	\$0	17.76	30.40	48.16	\$7,469,666
7	Bienville	51.78	\$9,542,352	\$1,383,286	7.56	52.17	59.73	\$10,925,638
8	Bossier	42.98	\$23,908,236	\$7,529,553	13.70	43.51	57.21	\$31,437,789
9	Caddo	80.65	\$89,931,791	\$0	7.40	70.92	78.32	\$89,931,791
10	Calcasieu	18.72	\$19,496,382	\$20,400,481	19.10	18.45	37.55	\$39,896,863
11	Caldwell	37.89	\$1,385,152	\$0	0.00	37.77	37.77	\$1,385,152
12	Cameron	48.01	\$7,588,838	\$1,563,960	10.77	52.26	63.03	\$9,152,798
13	Catahoula	16.79	\$279,061	\$513,625	6.12	20.76	26.89	\$792,686
14	Claiborne	17.87	\$948,850	\$2,682,443	21.06	24.76	45.82	\$3,631,293
15	Concordia	39.66	\$4,075,002	\$0	0.00	38.42	38.42	\$4,075,002
16	DeSoto	49.55	\$9,316,549	\$3,305,726	17.44	49.16	66.60	\$12,622,275
17	East Baton Rouge	43.45	\$104,848,481	\$0	0.00	42.72	42.72	\$101,569,873
18	East Carroll	14.38	\$384,836	\$0	0.00	13.37	13.37	\$384,836
19	East Feliciana	18.85	\$1,200,404	\$0	0.00	15.26	15.26	\$1,200,404
20	Evangeline	14.97	\$1,824,236	\$2,384,194	5.79	28.53	34.32	\$4,208,430
21	Franklin	13.80	\$691,162	\$0	0.00	13.24	13.24	\$691,162
22	Grant	30.05	\$832,968	\$610,357	2.93	40.44	43.37	\$1,443,325
23	Iberia	36.48	\$11,528,562	\$0	23.56	12.49	36.04	\$11,528,562
24	Iberville	39.27	\$12,749,366	\$0	10.60	27.25	37.85	\$12,749,366
25	Jackson	24.44	\$3,552,958	\$0	4.65	23.38	28.03	\$3,552,958
26	Jefferson	22.91	\$52,708,810	\$0	0.00	22.63	22.63	\$52,708,810
27	Jefferson Davis	17.25	\$2,080,261	\$3,656,398	17.05	28.72	45.76	\$5,736,659
28	Lafayette	34.08	\$35,621,095	\$0	0.52	32.61	33.13	\$35,621,095
29	Lafourche	43.30	\$19,733,100	\$0	17.01	25.82	42.83	\$19,733,100
30	LaSalle	52.81	\$2,075,665	\$0	1.74	47.66	49.40	\$2,075,665
31	Lincoln	35.89	\$8,948,910	\$3,967,094	14.65	43.32	57.97	\$12,916,004
32	Livingston	22.47	\$5,330,266	\$4,351,402	17.79	21.79	39.58	\$9,681,668
33	Madison	19.03	\$1,294,719	\$0	17.43	11.20	28.63	\$1,294,719
34	Morehouse	37.68	\$5,020,519	\$289,181	9.89	29.52	39.41	\$5,309,700
35	Natchitoches	11.65	\$1,825,760	\$4,683,066	21.70	18.36	40.06	\$6,508,826
36	Orleans	52.90	\$83,673,069	\$0	6.68	38.64	45.32	\$83,673,069
37	Ouachita	29.33	\$15,699,170	\$0	10.33	29.00	39.33	\$15,699,170
38	Plaquemines	24.41	\$13,016,063	\$0	0.00	23.29	23.29	\$13,016,063
39	Pointe Coupee	16.50	\$4,349,645	\$220,157	0.83	16.42	17.25	\$4,569,802
40	Rapides	25.77	\$13,016,782	\$12,137,425	13.82	35.47	49.28	\$25,154,207
41	Red River	83.76	\$2,354,141	\$0	40.56	40.87	81.43	\$2,354,141
42	Richland	15.89	\$1,056,067	\$1,523,110	23.42	16.24	39.65	\$2,579,177
43	Sabine	12.90	\$1,053,948	\$2,179,651	18.21	20.52	38.73	\$3,233,599
44	St. Bernard	49.00	\$10,086,624	\$0	13.29	32.27	45.56	\$10,086,624
45	St. Charles	58.33	\$48,332,239	\$0	6.33	50.50	56.82	\$48,332,239
46	St. Helena	17.86	\$676,709	\$0	0.00	17.82	17.82	\$676,709
47	St. James	45.06	\$13,570,118	\$0	9.67	35.47	45.14	\$13,570,118
48	St. John the Baptist	43.92	\$10,339,956	\$0	21.20	21.04	42.24	\$10,339,956
49	St. Landry	26.35	\$9,776,625	\$0	5.38	19.27	24.65	\$9,776,625
50	St. Martin	36.52	\$5,429,530	\$0	21.34	13.47	34.81	\$5,429,530
51	St. Mary	20.05	\$6,492,749	\$6,039,492	6.51	31.80	38.31	\$12,532,241
52	St. Tammany	77.84	\$72,164,657	\$0	21.20	52.99	74.19	\$72,164,657
53	Tangipahoa	4.06	\$1,313,933	\$2,929,815	7.16	5.23	12.38	\$4,243,748
54	Tensas	33.73	\$1,269,514	\$0	0.00	32.58	32.58	\$1,269,514
55	Terrebonne	9.27	\$4,923,392	\$0	0.00	9.24	9.24	\$4,923,392
56	Union	21.25	\$1,859,349	\$143,564	0.00	22.52	22.52	\$2,002,913
57	Vermilion	39.51	\$9,070,716	\$0	0.01	38.94	38.95	\$9,070,716
58	Vernon	10.87	\$1,227,955	\$4,628,908	28.93	26.02	54.95	\$5,856,863
59	Washington	18.98	\$1,081,213	\$2,337,084	36.77	17.38	54.14	\$3,418,297
60	Webster	16.60	\$2,464,840	\$5,551,116	31.62	21.54	53.16	\$8,015,956
61	West Baton Rouge	27.89	\$6,498,364	\$0	8.49	19.36	27.85	\$6,498,364
62	West Carroll	26.03	\$1,061,332	\$86,830	0.00	28.10	28.10	\$1,148,162
63	West Feliciana	27.96	\$7,583,726	\$0	4.85	22.19	27.04	\$7,583,726
64	Winn	19.77	\$1,065,872	\$1,556,980	27.14	22.62	49.76	\$2,622,852
65	City of Monroe	40.62	\$13,096,498	\$0	11.16	30.01	41.17	\$13,096,498
66	City of Bogalusa	62.81	\$3,715,890	\$0	0.00	60.30	60.30	\$3,715,890
67	Zachary Community	79.20	\$9,967,278	\$0	35.11	42.13	77.25	\$9,967,278
68	City of Baker	43.20	\$1,349,933	\$0	0.00	44.73	44.73	\$1,349,933
69	Central Community				0.00	43.45	43.45	\$3,278,608
	<b>STATE TOTAL</b>		<b>\$868,681,490</b>	<b>\$100,192,683</b>	<b>8.36</b>	<b>33.56</b>	<b>41.92</b>	<b>\$968,874,173</b>

**Table 7: FY2008-2009 Budget Letter**  
**FY 2006-2007 Local Property and Sales Tax Revenues**

LEA	School System	SUMMARY OF SALES TAXES			TOTAL SALES TAX REVENUE 2006-07 AFR
		COMBINED SALES PERCENT	SALES REVENUE (NON-DEBT)	SALES REVENUE (DEBT)	
		27	28	29	
1	Acadia	1.50%	\$10,510,202	\$0	\$10,510,202
2	Allen	3.00%	\$8,573,638	\$0	\$8,573,638
3	Ascension	2.00%	\$39,341,997	\$0	\$39,341,997
4	Assumption	3.00%	\$5,416,886	\$1,089,240	\$6,506,126
5	Avoyelles	1.50%	\$5,760,388	\$0	\$5,760,388
6	Beauregard	2.00%	\$8,252,383	\$0	\$8,252,383
7	Bienville	2.00%	\$5,997,761	\$0	\$5,997,761
8	Bossier	1.75%	\$39,043,846	\$0	\$39,043,846
9	Caddo	1.50%	\$65,619,559	\$0	\$65,619,559
10	Calcasieu	2.00%	\$88,628,631	\$0	\$88,628,631
11	Caldwell	2.00%	\$2,091,219	\$0	\$2,091,219
12	Cameron	0.00%	\$0	\$0	\$0
13	Catahoula	2.00%	\$1,834,258	\$0	\$1,834,258
14	Claiborne	2.00%	\$2,823,546	\$0	\$2,823,546
15	Concordia	2.00%	\$4,378,062	\$0	\$4,378,062
16	DeSoto	2.50%	\$13,125,310	\$551,000	\$13,676,310
17	East Baton Rouge	2.00%	\$154,366,866	\$0	\$154,366,866
18	East Carroll	3.00%	\$1,361,783	\$0	\$1,361,783
19	East Feliciana	2.00%	\$2,735,113	\$0	\$2,735,113
20	Evangeline	2.00%	\$8,083,685	\$0	\$8,083,685
21	Franklin	1.50%	\$3,246,001	\$0	\$3,246,001
22	Grant	2.00%	\$1,945,503	\$0	\$1,945,503
23	Iberia	2.00%	\$26,580,110	\$36,435	\$26,616,545
24	Iberville	2.00%	\$20,164,895	\$0	\$20,164,895
25	Jackson	3.00%	\$9,420,807	\$0	\$9,420,807
26	Jefferson	2.00%	\$195,757,628	\$0	\$195,757,628
27	Jefferson Davis	2.50%	\$8,383,548	\$1,251,457	\$9,635,005
28	Lafayette	2.00%	\$86,586,092	\$9,427,729	\$96,013,821
29	Lafourche	2.00%	\$28,198,767	\$0	\$28,198,767
30	LaSalle	2.00%	\$3,759,136	\$0	\$3,759,136
31	Lincoln	2.00%	\$15,758,902	\$0	\$15,758,902
32	Livingston	2.50%	\$30,625,567	\$504,368	\$31,150,195
33	Madison	2.50%	\$1,267,171	\$998,848	\$2,266,019
34	Morehouse	2.00%	\$6,028,186	\$0	\$6,028,186
35	Natchitoches	2.00%	\$12,439,814	\$0	\$12,439,814
36	Orleans	1.50%	\$89,817,520	\$0	\$89,817,520
37	Ouachita	3.00%	\$35,057,227	\$0	\$35,057,227
38	Plaquemines	2.00%	\$14,268,456	\$2,342,865	\$16,611,321
39	Pointe Coupee	2.00%	\$6,987,559	\$0	\$6,987,559
40	Rapides	1.50%	\$34,812,811	\$0	\$34,812,811
41	Red River	2.00%	\$1,860,422	\$0	\$1,860,422
42	Richland	2.00%	\$4,993,125	\$0	\$4,993,125
43	Sabine	2.00%	\$4,428,180	\$649,333	\$5,077,513
44	St. Bernard	2.00%	\$10,910,657	\$585,500	\$11,496,157
45	St. Charles	3.00%	\$41,889,851	\$1,338,610	\$43,228,461
46	St. Helena	2.00%	\$1,368,135	\$0	\$1,368,135
47	St. James	2.50%	\$12,148,101	\$0	\$12,148,101
48	St. John the Baptist	2.25%	\$18,294,579	\$0	\$18,294,579
49	St. Landry	2.00%	\$21,902,448	\$0	\$21,902,448
50	St. Martin	2.00%	\$11,927,408	\$0	\$11,927,408
51	St. Mary	1.75%	\$17,682,588	\$0	\$17,682,588
52	St. Tammany	2.00%	\$89,671,371	\$0	\$89,671,371
53	Tangipahoa	2.00%	\$28,674,360	\$4,493,655	\$33,168,015
54	Tensas	1.50%	\$659,354	\$0	\$659,354
55	Terrebonne	2.08%	\$50,490,242	\$0	\$50,490,242
56	Union	2.00%	\$4,278,728	\$0	\$4,278,728
57	Vermilion	1.00%	\$8,221,154	\$0	\$8,221,154
58	Vernon	2.00%	\$9,767,480	\$0	\$9,767,480
59	Washington	2.00%	\$4,659,732	\$0	\$4,659,732
60	Webster	2.13%	\$13,659,751	\$0	\$13,659,751
61	West Baton Rouge	2.00%	\$10,155,728	\$0	\$10,155,728
62	West Carroll	2.00%	\$2,177,802	\$0	\$2,177,802
63	West Feliciana	2.00%	\$4,010,269	\$0	\$4,010,269
64	Winn	2.00%	\$3,672,865	\$0	\$3,672,865
65	City of Monroe	2.00%	\$24,088,111	\$0	\$24,088,111
66	City of Bogalusa	1.00%	\$2,614,724	\$0	\$2,614,724
67	Zachary Community	2.00%	\$7,535,185	\$0	\$7,535,185
68	City of Baker	2.00%	\$3,286,462	\$0	\$3,286,462
69	Central Community	2.00%	\$5,146,105	\$0	\$5,146,105
	<b>STATE TOTAL</b>	<b>1.95%</b>	<b>\$1,519,225,750</b>	<b>\$23,269,040</b>	<b>\$1,542,515,050</b>



**Table 7: FY2008-2009 Budget Letter**  
**FY 2006-2007 Local Property and Sales Tax Revenues**

LEA	School System	COMPUTED SALES TAX BASE					
		(Prior Year) 2007-08 COMPUTED SALES TAX BASE (Without cap)	2008-09 COMPUTED SALES TAX BASE	COMPUTED SALES TAX BASE PERCENT CHANGE	COMPUTED SALES TAX BASE with GROWTH CAP OF	NON-DEBT RATE	DEBT RATE
		31	32	33	34		
1	Acadia	\$636,056,200	\$700,680,133	10.16%	\$700,680,133	1.50%	0.00%
2	Allen	\$302,955,067	\$285,787,933	-5.67%	\$285,787,933	3.00%	0.00%
3	Ascension	\$1,831,126,900	\$1,967,099,850	7.43%	\$1,967,099,850	2.00%	0.00%
4	Assumption	\$177,972,188	\$216,870,867	21.86%	\$204,668,016	2.50%	0.50%
5	Avoyelles	\$363,911,400	\$384,025,867	5.53%	\$384,025,867	1.50%	0.00%
6	Beauregard	\$412,619,150	\$412,619,150	0.00%	\$412,619,150	2.00%	0.00%
7	Bienville	\$238,523,050	\$299,888,050	25.73%	\$274,301,508	2.00%	0.00%
8	Bossier	\$2,043,588,629	\$2,231,076,914	9.17%	\$2,231,076,914	1.75%	0.00%
9	Caddo	\$4,438,704,533	\$4,374,637,267	-1.44%	\$4,374,637,267	1.50%	0.00%
10	Calcasieu	\$4,389,387,650	\$4,431,431,550	0.96%	\$4,431,431,550	2.00%	0.00%
11	Caldwell	\$119,249,550	\$104,560,950	-12.32%	\$104,560,950	2.00%	0.00%
12	Cameron	\$27,875,450	\$31,944,853	14.60%	\$31,944,853	0.00%	0.00%
13	Catahoula	\$81,972,150	\$91,712,900	11.88%	\$91,712,900	2.00%	0.00%
14	Claiborne	\$164,772,400	\$141,177,300	-14.32%	\$141,177,300	2.00%	0.00%
15	Concordia	\$195,286,350	\$218,903,100	12.09%	\$218,903,100	2.00%	0.00%
16	DeSoto	\$392,469,360	\$547,052,400	39.39%	\$451,339,764	2.40%	0.10%
17	East Baton Rouge	\$7,555,444,800	\$7,718,343,300	2.16%	\$7,718,343,300	2.00%	0.00%
18	East Carroll	\$46,812,800	\$45,392,767	-3.03%	\$45,392,767	3.00%	0.00%
19	East Feliciana	\$126,475,450	\$136,755,650	8.13%	\$136,755,650	2.00%	0.00%
20	Evangeline	\$310,022,250	\$404,184,250	30.37%	\$356,525,588	2.00%	0.00%
21	Franklin	\$204,419,267	\$216,400,067	5.86%	\$216,400,067	1.50%	0.00%
22	Grant	\$88,980,750	\$97,275,150	9.32%	\$97,275,150	2.00%	0.00%
23	Iberia	\$1,205,164,400	\$1,330,827,250	10.43%	\$1,330,827,250	2.00%	0.00%
24	Iberville	\$614,680,650	\$1,008,244,750	64.03%	\$706,882,748	2.00%	0.00%
25	Jackson	\$323,890,567	\$314,026,900	-3.05%	\$314,026,900	3.00%	0.00%
26	Jefferson	\$9,441,268,800	\$9,787,881,400	3.67%	\$9,787,881,400	2.00%	0.00%
27	Jefferson Davis	\$408,014,520	\$385,400,200	-5.54%	\$385,400,200	2.18%	0.32%
28	Lafayette	\$4,539,189,100	\$4,800,691,050	5.76%	\$4,800,691,050	1.80%	0.20%
29	Lafourche	\$1,235,106,000	\$1,409,938,350	14.16%	\$1,409,938,350	2.00%	0.00%
30	LaSalle	\$169,607,050	\$187,956,800	10.82%	\$187,956,800	2.00%	0.00%
31	Lincoln	\$671,782,300	\$787,945,100	17.29%	\$772,549,645	2.00%	0.00%
32	Livingston	\$1,134,163,160	\$1,246,007,800	9.86%	\$1,246,007,800	2.46%	0.04%
33	Madison	\$100,265,640	\$90,640,760	-9.60%	\$90,640,760	1.40%	1.10%
34	Morehouse	\$309,051,250	\$301,409,300	-2.47%	\$301,409,300	2.00%	0.00%
35	Natchitoches	\$512,116,600	\$621,990,700	21.45%	\$588,934,090	2.00%	0.00%
36	Orleans	\$4,274,436,067	\$5,987,834,667	40.08%	\$4,915,601,477	1.50%	0.00%
37	Ouachita	\$1,135,893,667	\$1,168,574,233	2.88%	\$1,168,574,233	3.00%	0.00%
38	Plaquemines	\$795,834,750	\$830,566,050	4.36%	\$830,566,050	1.72%	0.28%
39	Pointe Coupee	\$323,028,850	\$349,377,950	8.16%	\$349,377,950	2.00%	0.00%
40	Rapides	\$2,258,828,600	\$2,320,854,067	2.75%	\$2,320,854,067	1.50%	0.00%
41	Red River	\$69,974,050	\$93,021,100	32.94%	\$80,470,158	2.00%	0.00%
42	Richland	\$184,042,100	\$249,656,250	35.65%	\$211,648,415	2.00%	0.00%
43	Sabine	\$258,260,667	\$253,875,650	-1.70%	\$253,875,650	1.74%	0.26%
44	St. Bernard	\$525,691,150	\$574,807,850	9.34%	\$574,807,850	1.90%	0.10%
45	St. Charles	\$1,416,072,533	\$1,440,948,700	1.76%	\$1,440,948,700	2.91%	0.09%
46	St. Helena	\$60,499,500	\$68,406,750	13.07%	\$68,406,750	2.00%	0.00%
47	St. James	\$490,774,840	\$485,924,040	-0.99%	\$485,924,040	2.50%	0.00%
48	St. John the Baptist	\$855,698,311	\$813,092,400	-4.98%	\$813,092,400	2.25%	0.00%
49	St. Landry	\$1,002,970,350	\$1,095,122,400	9.19%	\$1,095,122,400	2.00%	0.00%
50	St. Martin	\$490,361,000	\$596,370,400	21.62%	\$563,915,150	2.00%	0.00%
51	St. Mary	\$862,121,829	\$1,010,433,600	17.20%	\$991,440,103	1.75%	0.00%
52	St. Tammany	\$4,487,188,250	\$4,483,568,550	-0.08%	\$4,483,568,550	2.00%	0.00%
53	Tangipahoa	\$1,611,538,550	\$1,658,400,750	2.91%	\$1,658,400,750	1.73%	0.27%
54	Tensas	\$46,850,667	\$43,956,933	-6.18%	\$43,956,933	1.50%	0.00%
55	Terrebonne	\$2,233,373,702	\$2,427,415,481	8.69%	\$2,427,415,481	2.08%	0.00%
56	Union	\$185,247,100	\$213,936,400	15.49%	\$213,034,165	2.00%	0.00%
57	Vermilion	\$857,237,200	\$822,115,400	-4.10%	\$822,115,400	1.00%	0.00%
58	Vernon	\$486,537,300	\$488,374,000	0.38%	\$488,374,000	2.00%	0.00%
59	Washington	\$220,243,050	\$232,986,600	5.79%	\$232,986,600	2.00%	0.00%
60	Webster	\$578,804,460	\$641,302,864	10.80%	\$641,302,864	2.13%	0.00%
61	West Baton Rouge	\$435,251,400	\$507,786,400	16.67%	\$500,539,110	2.00%	0.00%
62	West Carroll	\$97,437,700	\$108,890,100	11.75%	\$108,890,100	2.00%	0.00%
63	West Feliciana	\$163,885,750	\$200,513,450	22.35%	\$188,468,613	2.00%	0.00%
64	Winn	\$180,452,250	\$183,643,250	1.77%	\$183,643,250	2.00%	0.00%
65	City of Monroe	\$1,207,028,700	\$1,204,405,550	-0.22%	\$1,204,405,550	2.00%	0.00%
66	City of Bogalusa	\$244,930,600	\$261,472,400	6.75%	\$261,472,400	1.00%	0.00%
67	Zachary Community	\$377,860,150	\$376,759,250	-0.29%	\$376,759,250	2.00%	0.00%
68	City of Baker	\$170,244,600	\$164,323,100	-3.48%	\$164,323,100	2.00%	0.00%
69	Central Community	\$249,766,750	\$257,305,250	3.02%	\$257,305,250	2.00%	0.00%
	<b>STATE TOTAL</b>	<b>\$73,651,291,724</b>	<b>\$78,946,802,463</b>	<b>7.19%</b>	<b>\$77,221,392,627</b>	<b>1.92%</b>	<b>0.03%</b>

**Table 7: FY2008-2009 Budget Letter**  
**FY 2006-2007 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  2006/07 AFR	Total Revenue (for Use in MFP Level 1 and 2)	Per Pupil Amount
		37	38	39
1	Acadia	\$324,736	\$16,677,568	\$1,854
2	Allen	\$138,337	\$11,790,818	\$2,913
3	Ascension	\$178,198	\$72,374,448	\$3,977
4	Assumption	\$196,069	\$10,945,966	\$2,826
5	Avoyelles	\$82,536	\$7,210,848	\$1,231
6	Beauregard	\$293,404	\$16,015,453	\$2,659
7	Bienville	\$145,526	\$17,068,925	\$7,815
8	Bossier	\$590,934	\$71,072,569	\$3,709
9	Caddo	\$2,839,941	\$158,391,291	\$3,822
10	Calcasieu	\$1,044,943	\$129,570,437	\$4,213
11	Caldwell	\$124,102	\$3,600,473	\$2,164
12	Cameron	\$1,091,662	\$10,244,460	\$6,903
13	Catahoula	\$87,486	\$2,714,430	\$1,612
14	Claiborne	\$189,228	\$6,644,067	\$2,807
15	Concordia	\$235,828	\$8,688,892	\$2,235
16	DeSoto	\$413,614	\$26,712,199	\$5,769
17	East Baton Rouge	\$4,044,494	\$259,981,233	\$6,059
18	East Carroll	\$155,689	\$1,902,308	\$1,404
19	East Feliciana	\$160,743	\$4,096,260	\$1,901
20	Evangeline	\$237,519	\$12,529,634	\$2,160
21	Franklin	\$76,448	\$4,013,611	\$1,275
22	Grant	\$571,386	\$3,960,214	\$1,165
23	Iberia	\$536,743	\$38,681,850	\$2,879
24	Iberville	\$150,313	\$33,064,574	\$8,192
25	Jackson	\$184,328	\$13,158,093	\$6,033
26	Jefferson	\$2,247,769	\$250,714,207	\$6,049
27	Jefferson Davis	\$313,728	\$15,685,392	\$2,830
28	Lafayette	\$2,134,132	\$133,769,048	\$4,635
29	Lafourche	\$1,533,741	\$49,465,608	\$3,565
30	LaSalle	\$84,249	\$5,919,050	\$2,394
31	Lincoln	\$285,724	\$28,960,630	\$4,539
32	Livingston	\$739,471	\$41,571,334	\$1,778
33	Madison	\$30,746	\$3,591,484	\$1,790
34	Morehouse	\$386,919	\$11,724,805	\$2,498
35	Natchitoches	\$659,914	\$19,608,554	\$3,036
36	Orleans	\$2,420,236	\$175,910,825	\$5,379
37	Ouachita	\$787,144	\$51,543,541	\$2,789
38	Plaquemines	\$206,206	\$29,833,590	\$8,475
39	Pointe Coupee	\$209,427	\$11,766,788	\$3,973
40	Rapides	\$1,254,990	\$61,222,008	\$2,739
41	Red River	\$61,175	\$4,275,738	\$3,065
42	Richland	\$224,877	\$7,797,179	\$2,374
43	Sabine	\$159,381	\$8,470,493	\$2,157
44	St. Bernard	\$347,404	\$21,930,185	\$5,431
45	St. Charles	\$260,807	\$91,821,507	\$9,918
46	St. Helena	\$72,353	\$2,117,197	\$1,767
47	St. James	\$84,655	\$25,802,874	\$6,728
48	St. John the Baptist	\$206,191	\$28,840,726	\$4,613
49	St. Landry	\$672,058	\$32,351,131	\$2,202
50	St. Martin	\$600,052	\$17,956,990	\$2,225
51	St. Mary	\$681,145	\$30,895,974	\$3,342
52	St. Tammany	\$1,846,208	\$163,682,236	\$4,733
53	Tangipahoa	\$135,405	\$37,547,168	\$1,995
54	Tensas	\$67,846	\$1,996,714	\$2,735
55	Terrebonne	\$1,656,949	\$57,070,583	\$3,116
56	Union	\$179,511	\$6,461,152	\$2,323
57	Vermilion	\$2,338,372	\$19,630,242	\$2,275
58	Vernon	\$562,268	\$16,186,611	\$1,824
59	Washington	\$148,830	\$8,226,859	\$1,637
60	Webster	\$372,037	\$22,047,744	\$3,158
61	West Baton Rouge	\$177,385	\$16,831,477	\$4,911
62	West Carroll	\$108,254	\$3,434,218	\$1,564
63	West Feliciana	\$52,640	\$11,646,635	\$5,384
64	Winn	\$450,845	\$6,746,562	\$2,643
65	City of Monroe	\$326,807	\$37,511,416	\$4,421
66	City of Bogalusa	\$217,880	\$6,548,494	\$3,033
67	Zachary Community	\$58,733	\$17,561,196	\$4,287
68	City of Baker	\$55,747	\$4,692,142	\$2,498
69	Central Community	\$0	\$8,424,713	\$2,747
	<b>STATE TOTAL</b>	<b>\$39,514,418</b>	<b>\$2,550,903,641</b>	<b>\$3,926</b>

**TABLE 8: FY 2008-2009 Budget Letter**  
**February 1, 2008 Student Membership**

Note: Based upon 1-Feb-2008 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). Prepared: March 4, 2008

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	39	87	783	799	771	766	806	617	726
2	Allen Parish	0	25	369	344	347	328	318	281	342
3	Ascension Parish	0	216	1,351	1,551	1,540	1,441	1,530	1,318	1,453
4	Assumption Parish	0	70	271	301	276	295	320	272	313
5	Avoyelles Parish	45	67	515	495	479	470	484	375	428
6	Beauregard Parish	0	88	462	516	461	443	476	447	478
7	Bienville Parish	1	16	179	192	158	150	226	155	167
8	Bossier Parish	0	216	1,666	1,644	1,657	1,484	1,576	1,429	1,490
9	Caddo Parish	16	435	3,502	3,622	3,417	3,310	3,579	2,732	3,186
10	Calcasieu Parish	16	326	2,511	2,702	2,599	2,478	2,588	2,127	2,217
11	Caldwell Parish	0	29	145	140	143	117	113	129	133
12	Cameron Parish	0	18	116	137	108	102	128	88	110
13	Catahoula Parish	0	21	153	134	158	148	148	131	115
14	Claiborne Parish	0	19	168	179	162	198	186	148	200
15	Concordia Parish	0	18	341	324	348	361	356	294	303
16	DeSoto Parish	0	53	340	353	403	360	389	368	329
17	East Baton Rouge Parish	0	338	3,689	3,888	3,807	3,520	4,046	2,930	3,478
18	East Carroll Parish	0	7	114	109	109	98	117	93	97
19	East Feliciana Parish	0	17	183	176	205	176	212	155	165
20	Evangeline Parish	20	50	492	464	498	490	508	491	491
21	Franklin Parish	0	24	298	297	263	267	296	212	285
22	Grant Parish	0	16	261	280	270	284	272	254	279
23	Iberia Parish	53	122	1,137	1,152	1,170	1,088	1,142	992	1,082
24	Iberville Parish	1	18	306	420	384	325	346	299	294
25	Jackson Parish	0	18	211	204	165	174	186	164	177
26	Jefferson Parish	25	362	3,415	3,727	3,531	3,305	3,659	2,861	3,461
27	Jefferson Davis Parish	0	62	421	487	444	420	473	384	460
28	Lafayette Parish	98	189	2,326	2,374	2,332	2,287	2,509	2,026	2,384
29	Lafourche Parish	52	161	1,073	1,065	1,093	1,042	1,163	925	1,152
30	LaSalle Parish	0	8	210	214	215	170	243	183	181
31	Lincoln Parish	0	40	573	509	509	487	510	461	550
32	Livingston Parish	0	257	1,833	2,116	1,971	1,960	1,970	1,723	1,892
33	Madison Parish	1	9	143	188	164	176	176	160	177
34	Morehouse Parish	0	104	445	423	421	372	462	339	350
35	Natchitoches Parish	22	60	599	592	533	510	600	459	550
36	Orleans Parish	0	130	491	554	564	556	532	480	480
37	Ouachita Parish	23	145	1,609	1,543	1,491	1,538	1,442	1,386	1,439
38	Plaquemines Parish	0	14	289	263	261	261	249	231	239
39	Pointe Coupee Parish	0	25	268	247	256	240	271	197	256
40	Rapides Parish	72	227	1,752	2,128	1,930	1,853	1,831	1,493	1,790
41	Red River Parish	0	7	120	125	120	98	109	103	100
42	Richland Parish	0	26	260	282	296	290	320	187	259
43	Sabine Parish	1	35	347	302	335	307	332	300	280
44	St. Bernard Parish	0	35	308	287	271	259	302	279	280
45	St. Charles Parish	0	94	617	735	746	670	771	676	720
46	St. Helena Parish	0	4	101	91	78	106	90	82	105
47	St. James Parish	20	66	283	312	300	283	285	265	276
48	St. John the Baptist Parish	0	77	494	530	552	489	519	459	516
49	St. Landry Parish	21	103	1,359	1,380	1,287	1,289	1,249	1,112	1,211
50	St. Martin Parish	13	110	629	680	687	611	675	580	630
51	St. Mary Parish	25	107	688	741	702	707	822	614	691
52	St. Tammany Parish	0	446	2,580	3,003	2,761	2,649	2,848	2,325	2,651
53	Tangipahoa Parish	0	86	1,495	1,603	1,592	1,472	1,649	1,366	1,414
54	Tensas Parish	0	13	73	68	57	68	72	34	59
55	Terrebonne Parish	27	291	1,423	1,581	1,494	1,452	1,610	1,240	1,497
56	Union Parish	0	32	237	231	243	218	259	153	222
57	Vermilion Parish	42	145	775	712	721	752	736	580	660
58	Vernon Parish	0	76	824	762	754	737	773	675	669
59	Washington Parish	0	51	378	423	393	396	476	324	408
60	Webster Parish	0	60	533	673	537	531	635	496	588
61	West Baton Rouge Parish	0	25	284	277	263	286	309	205	281
62	West Carroll Parish	0	36	179	196	162	180	185	145	180
63	West Feliciana Parish	0	21	141	157	190	188	171	143	165
64	Winn Parish	0	47	212	190	226	231	212	187	210
65	Monroe City	1	79	814	719	731	688	708	517	604
66	Bogalusa City	0	16	204	217	200	167	223	150	179
67	Zachary Community	0	40	327	319	326	310	323	321	355
68	City of Baker	0	6	156	170	191	129	170	104	173
69	Central Community	0	9	210	229	236	204	229	167	220
	<b>Total of School Districts</b>	<b>634</b>	<b>6,250</b>	<b>51,061</b>	<b>53,848</b>	<b>52,064</b>	<b>49,817</b>	<b>53,500</b>	<b>43,598</b>	<b>49,302</b>



**TABLE 8: FY 2008-2009 Budget Letter**  
**February 1, 2008 Student Membership**

LEA	School System	GRADE LEVELS						Feb. 1, 2008 LEA Total (with Projections for Hurricane- Affected Districts)
		7	8	9	10	11	12	
		10	11	12	13	14	15	16
1	Acadia Parish	664	623	706	557	555	495	8,994
2	Allen Parish	356	316	282	244	237	258	4,047
3	Ascension Parish	1,438	1,438	1,542	1,226	1,145	1,011	18,200
4	Assumption Parish	307	351	301	267	296	233	3,873
5	Avoyelles Parish	448	449	527	397	376	301	5,856
6	Beauregard Parish	460	512	510	456	353	362	6,024
7	Bienville Parish	163	169	163	158	149	138	2,184
8	Bossier Parish	1,497	1,466	1,520	1,304	1,174	1,041	19,164
9	Caddo Parish	3,223	3,462	3,371	3,120	2,369	2,093	41,437
10	Calcasieu Parish	2,434	2,448	2,446	2,092	1,942	1,826	30,752
11	Caldwell Parish	113	142	128	130	115	87	1,664
12	Cameron Parish	126	102	95	122	103	129	1,484
13	Catahoula Parish	131	114	162	102	95	72	1,684
14	Claiborne Parish	187	218	183	208	158	153	2,367
15	Concordia Parish	324	290	317	241	188	183	3,888
16	DeSoto Parish	396	383	410	325	275	246	4,630
17	East Baton Rouge Parish	3,332	3,490	3,333	2,669	2,206	2,181	42,907
18	East Carroll Parish	114	141	110	78	78	90	1,355
19	East Feliciana Parish	136	151	190	138	120	131	2,155
20	Evangeline Parish	416	424	510	375	283	288	5,800
21	Franklin Parish	240	209	250	182	157	169	3,149
22	Grant Parish	299	251	284	254	213	182	3,399
23	Iberia Parish	1,195	893	1,219	766	729	698	13,438
24	Iberville Parish	364	296	369	235	190	189	4,036
25	Jackson Parish	161	165	160	142	125	129	2,181
26	Jefferson Parish	3,162	3,351	3,251	2,843	2,347	2,147	41,447
27	Jefferson Davis Parish	427	384	546	399	310	325	5,542
28	Lafayette Parish	2,145	2,324	2,528	2,050	1,731	1,558	28,861
29	Lafourche Parish	1,038	1,102	1,151	1,064	983	810	13,874
30	LaSalle Parish	158	184	202	185	165	154	2,472
31	Lincoln Parish	522	521	485	419	451	343	6,380
32	Livingston Parish	1,846	1,872	1,808	1,589	1,340	1,210	23,387
33	Madison Parish	195	201	129	123	81	83	2,006
34	Morehouse Parish	411	318	396	239	210	203	4,693
35	Natchitoches Parish	480	497	516	393	313	335	6,459
36	Orleans Parish	537	602	1,197	1,205	1,134	1,081	32,704
37	Ouachita Parish	1,419	1,406	1,666	1,211	1,096	1,066	18,480
38	Plaquemines Parish	265	236	357	306	255	214	3,520
39	Pointe Coupee Parish	266	248	263	191	131	103	2,962
40	Rapides Parish	1,783	1,733	1,678	1,516	1,314	1,255	22,355
41	Red River Parish	129	124	143	77	80	60	1,395
42	Richland Parish	249	303	256	200	199	157	3,284
43	Sabine Parish	278	321	278	288	271	252	3,927
44	St. Bernard Parish	292	341	364	324	232	220	4,038
45	St. Charles Parish	727	735	788	666	661	652	9,258
46	St. Helena Parish	91	81	138	89	78	64	1,198
47	St. James Parish	328	332	326	260	288	211	3,835
48	St. John the Baptist Parish	530	452	504	441	356	333	6,252
49	St. Landry Parish	1,082	991	1,195	907	765	739	14,690
50	St. Martin Parish	622	633	632	601	479	487	8,069
51	St. Mary Parish	810	679	834	728	610	488	9,246
52	St. Tammany Parish	2,696	2,593	2,866	2,493	2,372	2,300	34,583
53	Tangipahoa Parish	1,501	1,571	1,520	1,320	1,166	1,066	18,821
54	Tensas Parish	50	57	49	52	33	45	730
55	Terrebonne Parish	1,374	1,547	1,151	1,155	1,384	1,089	18,315
56	Union Parish	221	205	245	204	142	169	2,781
57	Vermilion Parish	632	561	655	580	555	524	8,630
58	Vernon Parish	671	674	711	565	491	490	8,872
59	Washington Parish	411	390	337	414	324	302	5,027
60	Webster Parish	581	585	535	461	400	367	6,982
61	West Baton Rouge Parish	285	261	262	253	215	221	3,427
62	West Carroll Parish	184	160	203	151	131	104	2,196
63	West Feliciana Parish	180	167	183	148	157	152	2,163
64	Winn Parish	181	201	179	171	154	152	2,553
65	Monroe City	704	763	847	519	327	463	8,484
66	Bogalusa City	140	137	188	133	113	92	2,159
67	Zachary Community	338	312	329	319	240	237	4,096
68	City of Baker	153	163	141	135	91	96	1,878
69	Central Community	256	229	341	284	249	204	3,067
	<b>Total of School Districts</b>	<b>48,874</b>	<b>49,050</b>	<b>51,461</b>	<b>43,459</b>	<b>38,055</b>	<b>35,308</b>	<b>649,766</b>

**TABLE 8: FY 2008-2009 Budget Letter**  
**February 1, 2008 Student Membership**

LEA	School System	Adjusted 2.1.07 LEA Total (Includes Minimums for Hurricane-Affected Districts)	Change	Percent	Change (Increases)	Change (Decreases)
		17	18	19	20	21
1	Acadia Parish	9,097	(103)	-1.13%	-	(103)
2	Allen Parish	4,083	(36)	-0.88%	-	(36)
3	Ascension Parish	17,996	204	1.13%	204	-
4	Assumption Parish	4,007	(134)	-3.34%	-	(134)
5	Avoyelles Parish	5,929	(73)	-1.23%	-	(73)
6	Beauregard Parish	6,063	(39)	-0.64%	-	(39)
7	Bienville Parish	2,265	(81)	-3.58%	-	(81)
8	Bossier Parish	19,100	64	0.34%	64	-
9	Caddo Parish	41,960	(523)	-1.25%	-	(523)
10	Calcasieu Parish	31,090	(338)	-1.09%	-	(338)
11	Caldwell Parish	1,716	(52)	-3.03%	-	(52)
12	Cameron Parish	1,640	(156)	-9.51%	-	(156)
13	Catahoula Parish	1,761	(77)	-4.37%	-	(77)
14	Claiborne Parish	2,494	(127)	-5.09%	-	(127)
15	Concordia Parish	3,828	60	1.57%	60	-
16	DeSoto Parish	4,644	(14)	-0.30%	-	(14)
17	East Baton Rouge Parish	43,853	(946)	-2.16%	-	(946)
18	East Carroll Parish	1,464	(109)	-7.45%	-	(109)
19	East Feliciana Parish	2,220	(65)	-2.93%	-	(65)
20	Evangeline Parish	5,863	(63)	-1.07%	-	(63)
21	Franklin Parish	3,176	(27)	-0.85%	-	(27)
22	Grant Parish	3,402	(3)	-0.09%	-	(3)
23	Iberia Parish	13,651	(213)	-1.56%	-	(213)
24	Iberville Parish	4,096	(60)	-1.46%	-	(60)
25	Jackson Parish	2,181	-	0.00%	-	-
26	Jefferson Parish	43,069	(1,622)	-3.77%	-	(1,622)
27	Jefferson Davis Parish	5,577	(35)	-0.63%	-	(35)
28	Lafayette Parish	29,286	(425)	-1.45%	-	(425)
29	Lafourche Parish	14,218	(344)	-2.42%	-	(344)
30	LaSalle Parish	2,528	(56)	-2.22%	-	(56)
31	Lincoln Parish	6,497	(117)	-1.80%	-	(117)
32	Livingston Parish	22,989	398	1.73%	398	-
33	Madison Parish	2,078	(72)	-3.46%	-	(72)
34	Morehouse Parish	4,859	(166)	-3.42%	-	(166)
35	Natchitoches Parish	6,550	(91)	-1.39%	-	(91)
36	Orleans Parish	33,500	(796)	-2.38%	-	(796)
37	Ouachita Parish	18,439	41	0.22%	41	-
38	Plaquemines Parish	4,200	(680)	-16.19%	-	(680)
39	Pointe Coupee Parish	2,933	29	0.99%	29	-
40	Rapides Parish	22,669	(314)	-1.39%	-	(314)
41	Red River Parish	1,437	(42)	-2.92%	-	(42)
42	Richland Parish	3,315	(31)	-0.94%	-	(31)
43	Sabine Parish	3,950	(23)	-0.58%	-	(23)
44	St. Bernard Parish	4,000	38	0.95%	38	-
45	St. Charles Parish	9,371	(113)	-1.21%	-	(113)
46	St. Helena Parish	1,216	(18)	-1.48%	-	(18)
47	St. James Parish	3,761	74	1.97%	74	-
48	St. John the Baptist Parish	6,481	(229)	-3.53%	-	(229)
49	St. Landry Parish	14,768	(78)	-0.53%	-	(78)
50	St. Martin Parish	8,166	(97)	-1.19%	-	(97)
51	St. Mary Parish	9,491	(245)	-2.58%	-	(245)
52	St. Tammany Parish	34,528	55	0.16%	55	-
53	Tangipahoa Parish	18,913	(92)	-0.49%	-	(92)
54	Tensas Parish	763	(33)	-4.33%	-	(33)
55	Terrebonne Parish	18,614	(299)	-1.61%	-	(299)
56	Union Parish	2,992	(211)	-7.05%	-	(211)
57	Vermilion Parish	8,623	7	0.08%	7	-
58	Vernon Parish	9,107	(235)	-2.58%	-	(235)
59	Washington Parish	4,961	66	1.33%	66	-
60	Webster Parish	7,069	(87)	-1.23%	-	(87)
61	West Baton Rouge Parish	3,399	28	0.82%	28	-
62	West Carroll Parish	2,187	9	0.41%	9	-
63	West Feliciana Parish	2,268	(105)	-4.63%	-	(105)
64	Winn Parish	2,552	1	0.04%	1	-
65	Monroe City	8,615	(131)	-1.52%	-	(131)
66	Bogalusa City	2,252	(93)	-4.13%	-	(93)
67	Zachary Community	3,768	328	8.70%	328	-
68	City of Baker	2,079	(201)	-9.67%	-	(201)
69	Central Community	2,627	440	-	440	-
	<b>Total of School Districts</b>	<b>658,244</b>	<b>(8,478)</b>	<b>-1.29%</b>	<b>1,842</b>	<b>(10,320)</b>

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## *Appendix D*

# Timelines for Preparation of the MFP Budget Letter under HCR 207

Fiscal Year	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June
<b>2007-08</b>	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
<b>2008-09</b>	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
<b>2009-10</b>	Start payments based on Initial 09-10 Budget Letter				Prepare mid-year adjustments for October 1, 2009 increases in student count.			Submit formula for 10-11 to BESE	Prepare mid-year adjustments for February 1 increases in student count. Submit formula for 10-11 by March 15th to Legislature Preliminary Allocation data to LEAs	Legislative Session		Prepare Final 10-11 Budget Letter with audit adjustments for 09-10 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 <i>Percent of Total</i>		
	Distribution of General Fund Current Expenditures				General Fund	*School Building Level	*Central Office/ Other	General Fund		*School Building Level	*Central Office/ Other
	General Fund	*School Building Level	*Central Office/ Other								
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%	

Note: Expenditures reduced by amounts equal to non-public textbook & transportation revenues.



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