

Minimum Foundation Program

December 2009

2009-2010
Handbook



Louisiana Department of
EDUCATION

PAUL G. PASTOREK | STATE SUPERINTENDENT
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Introduction

Introduction

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 essentially 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. Beginning with FY2008-09 there has been an effort to increase the accountability for weighted student funding. This effort has resulted in a portion of the weighted student funds being directed to programs and activities to serve the students generating the funds. Per Act 310 of the 2009 Regular Session of the Legislature, beginning in FY2010-11 all weighted student funding must serve the population generating those funds.

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 SCR 17 -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 State Contribution
- ❑ Targeted Local 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
 - 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
 - Continuation of FY 2008-09 certificated personnel pay raise
 - Foreign Language Associate Funding
 - Hold Harmless Funding
 - \$100 Mandated Cost Adjustment
 - Foreign Associate Teacher Stipends

Summary of FY 2009-10 formula:

Revisions to the Formula:

- Zero increase in the base per pupil amount (Remains at \$3,855)
- Removed projected student counts for Orleans, Plaquemines and St. Bernard
- Suspended the 50% Required Pay Raise for Certificated Personnel when the base per pupil amount has zero growth
- Removed the requirement that 50% of Required Pay Raise for Certificated Personnel be dedicated to supplement a legislative pay raise
- Added Emergency Assistance to school districts in Level 3
 - Emergency assistance is provided for two school districts that in FY2009-10 experienced the loss of the major employer in the parish. This assistance will be allocated to:
 - Morehouse - \$1,600,000

- Union - \$1,000,000
- Includes State Fiscal Stabilization Funds (SFSF) in the amount of \$100,300,000, which represent approximately 3% of each district's MFP allocation.
 - These funds are part of the provisions in the American Recovery and Reinvestment Act of 2009 (ARRA)

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 Legislative pay raises
- Foreign Language Associates salary funding
- Foreign Associate Teacher Stipends to defray installation costs in year one and to provide for retention incentive in year two and year three
- Mandated Cost Adjustment for fuel, health insurance, and retirement cost increases
- Reduction of Hold Harmless Amounts over 10 years beginning in 2007-08
- 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

- Type 2 Charter Schools approved by SBESE on or after July 1, 2008 are included in the MFP with the local share allocation funded by a transfer of the MFP monthly amount representing the local share allocation from the district of prior jurisdiction
- Accountability provisions for the incremental increase in At-Risk and Career and Technical Education weights
- 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 2, 2009 MFP membership.
- Provides for two mid-year student adjustments.
 - October 1, 2009 - If a school system's October 1, 2009 student membership exceeds the February 2, 2009 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, 2010 - If a school system's February 1, 2010 student membership exceeds the October 1, 2009 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.

Data Sources:

For purposes of the MFP calculations required by SCR 17, the latest available data are identified as follows:

1. February 1 Membership is per SBESE definition and based on the February Student Information Systems (SIS) data, including any school transferred to the Recovery School District.
2. Weighted membership data are as follows:
 - a. Exceptionalities – Special Education Reporting System (SER) February 2, 2009, including any school transferred to the Recovery School District.
 - b. Gifted and Talented – Special Education Reporting System (SER) February 2, 2009, including any school transferred to the Recovery School District.
 - c. Career and Technical Education – Louisiana Educational Accountability Data System (LEADS) October 2008, including any school transferred to the Recovery School District.
 - d. At-Risk – Student Information Systems (SIS) February 2, 2009, including any school transferred to the Recovery School District.
 - e. Economy of Scale – Student Information Systems (SIS) February 2, 2009, including any school transferred to the Recovery School District.
3. Local School System Revenues and Tax Rates – Annual Financial Report data for Fiscal Year 2007-2008.

Introduction

4. Net Assessed Property Values – Louisiana Tax Commission December 2007 data.
5. Foreign Language Associate Teacher – Data from February 2009.
6. Accountability Student Transfer - Student Information Systems (SIS) February 2, 2009, including any school transferred to the Recovery School District.

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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, 2009

If any city, parish, or other local school system's, Recovery School District schools', LSU and Southern Lab schools' October 1, 2009 student count exceeds the February 2, 2009 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, 2009 count.

2. February 1, 2010

If any city, parish, or other local school system's, Recovery School District Schools', and LSU and Southern Lab schools' February 1, 2010 membership exceeds the October 1, 2009 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

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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, 2010 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. 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. 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

Section I: MFP Formula Definitions

derived from student needs per the February 2, 2009 student count. Student weights are used as a proxy to represent the extra costs of educating students with particular needs in each school system. Currently, extra student units are provided for at-risk students, career and technical education units, other exceptionalities and gifted and talented students, and an economy of scale weight for school systems with student membership less than 7,500. Students that are determined in need of some or all of these services are multiplied by each respective "weight." (Note: A student may be in more than one "weighted" category.) The final number, which is reflected as "Total Weighted Student Membership and/or Units," is multiplied by the initial Base Per Pupil amount. This calculation, which determines the minimum education program costs to be shared by state and local governments, is referred to as Level 1 in the formula. While historically the average contributed by the State is 65% and by local school systems is 35%, the exact percentage contribution by the State and by each local school system varies.

FORMULA:

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

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

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

The FY 2009-10 State and Local Base Per Pupil amount is \$3,855, established by SCR 17 of the 2009 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 computer documents] such as dates of absences, letters to parents, notification to Child Welfare and Attendance Officers should be placed in individual permanent

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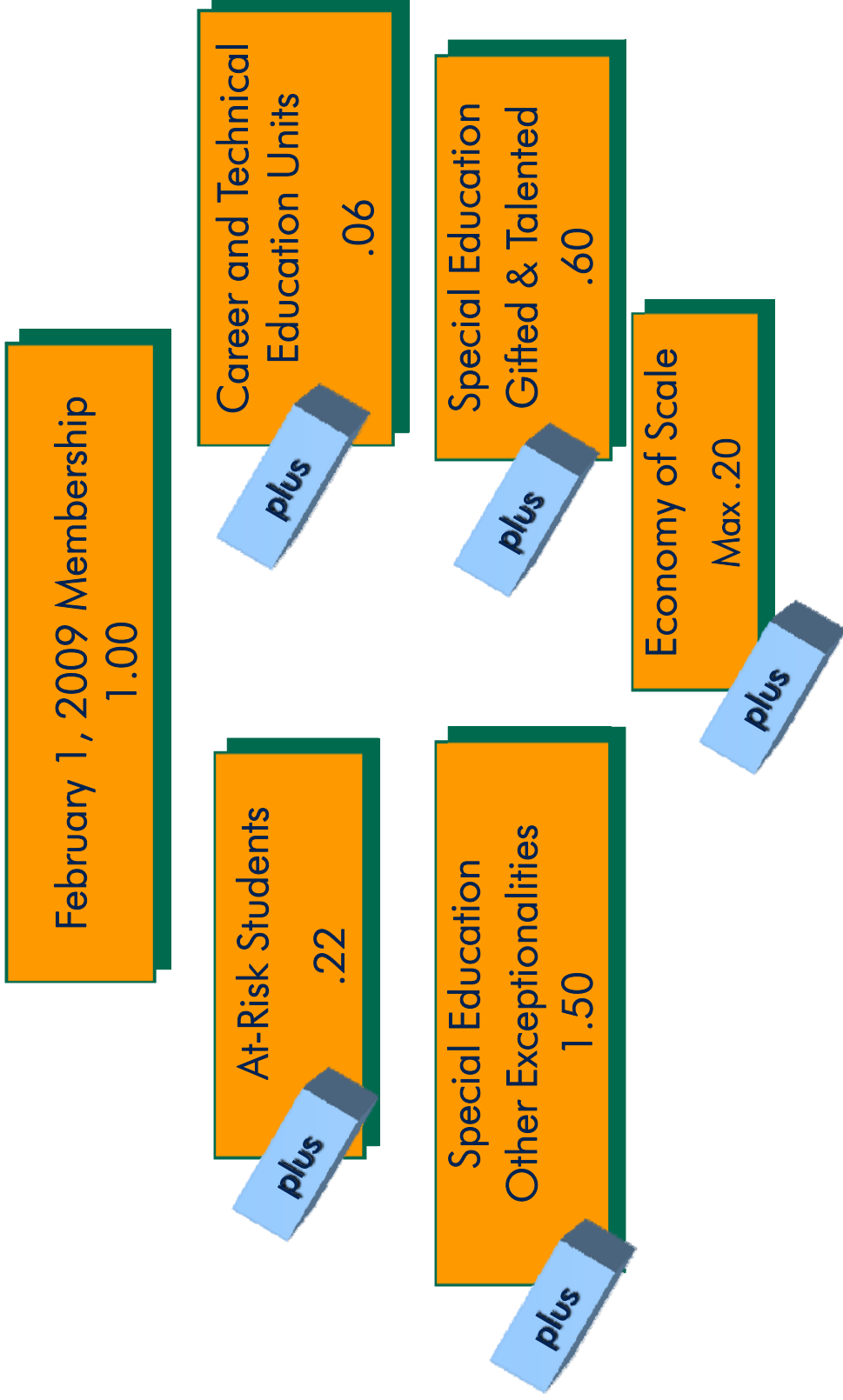
records for any students who may have absences which raise questions about the student's active attendance.);

- (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 exceptionalities, 60% for special education-gifted and talented, and a curving economy of scale of up to 20% with 20% at a February 1

Student Characteristics & Weights



= TOTAL WEIGHTED MEMBERSHIP

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

60%	Times	Number of Gifted and Talented as of February 1	=	Weighted add on Gifted and Talented students
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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	Then	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*

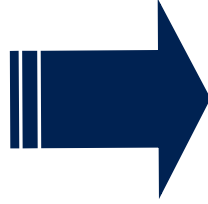
The sum of the cost of February 1 Student Membership, plus weighted add-on students At-Risk, plus weighted add-on Career and Technical Education units, plus weighted add-on Special Education students (Other Exceptionalities, Gifted and Talented), plus adjustments for Economy of Scale times the Base Per 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 2009-10 the State’s Computed Property and Sales Tax Rates were set at a level appropriate to yield a state average share of 65% and a local average share of 35%. The State Board of Elementary and Secondary Education may revise the State’s Computed Sales and Property Tax Rates as appropriate in order to reestablish the 65%/35% share.

1. Local Support of Level 1 Costs

FORMULA: Local School System Share

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

A. Property Revenue Contribution

FORMULA: Property Revenue Contribution

School System’s Net Assessed Property Value	Times	State’s Computed Property Tax Rate (18.77 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

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

B. Sales Revenue Contribution

FORMULA: Sales Tax Base

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

School System’s Sales Tax Base	Times	State’s Computed Sales Tax Rate (.90%)	=	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

Net Assessed
Property Value

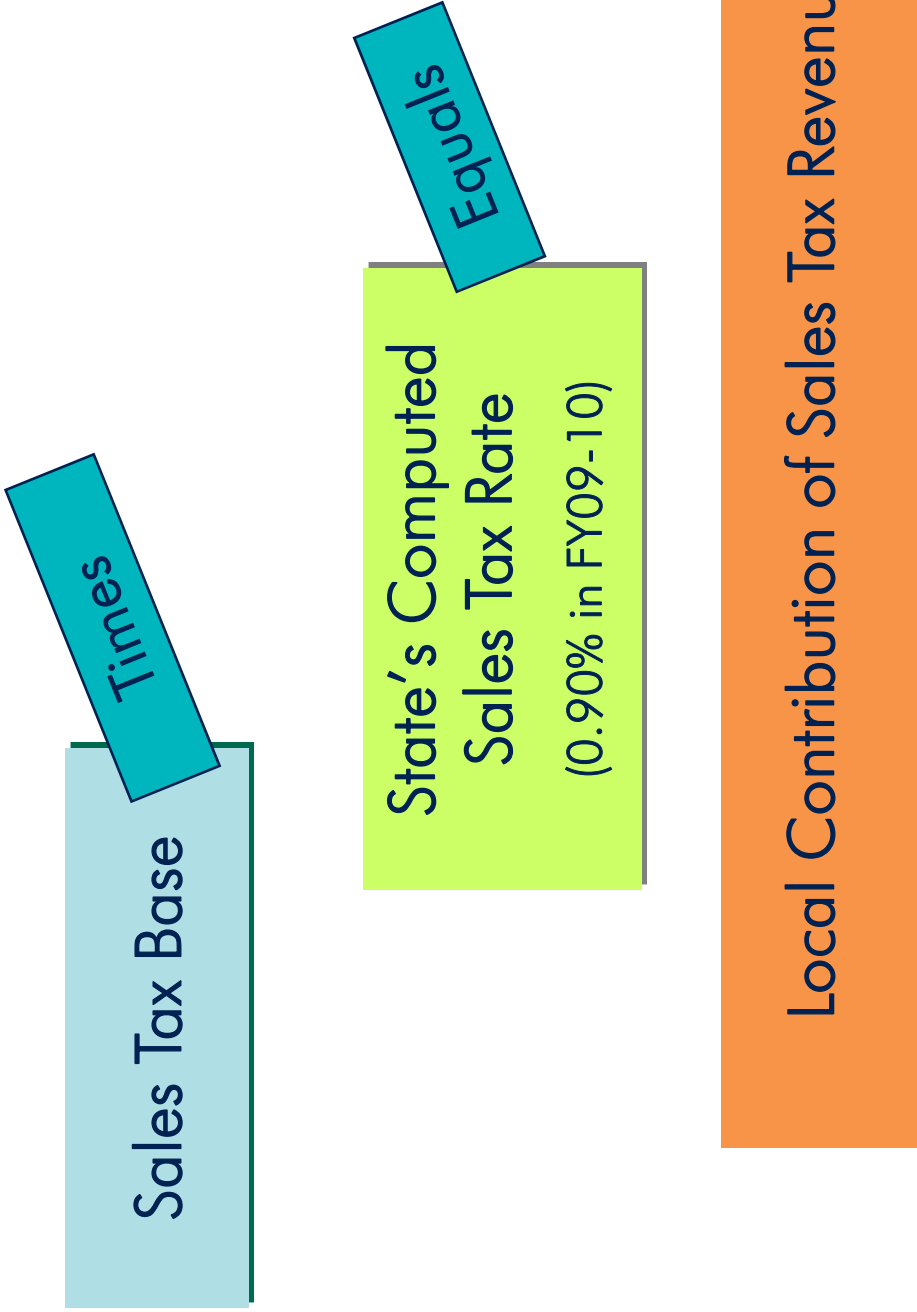
Times

State's Computed
Property Tax Rate
(18.77 mills in FY09-10)

Equals

Local Contribution of Property Tax Revenues

Level 1: Local Sales Tax Contribution



Level 1: Total Local Contribution

Local Sales Tax Revenue Contribution

Plus

Local Property Tax Revenue Contribution

Plus

Other Local Revenue

(State/Federal Revenue in lieu of taxes and
16th section land)

Equals

Local Contribution to Level 1 Costs

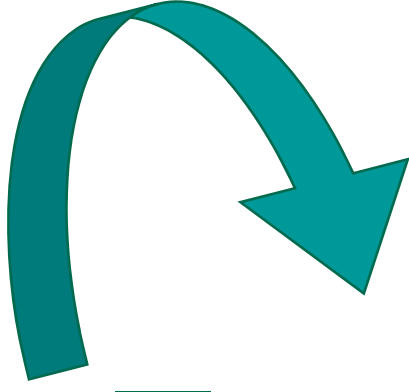
State Support of Level 1 Costs

Total Level 1 Costs

minus

Local Support of Level 1 Costs

State Support of Level 1 Costs



C. Other Revenue Contribution

FORMULA: Other Revenue Contribution

50% 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 FY2009-10, the state contributed 36.82% for each dollar identified as revenue eligible for rewards in Level 2. The portion of revenue generated to support a TIF is not considered in the calculation of Level 2 incentives for local effort.

A. Level 2 Eligible Local Revenue

1. Local Revenue Over Level 1 Local Share

FORMULA: Local Revenue Over Level 1 Local Share

Sales and Property Tax (Including Debt), and Other Revenues minus TIF revenues	Minus	Local Share of Level 1 Cost	=	Local Revenue Over Level 1 Local Share
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Section I: MFP Formula Definitions

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

2. Limit on State Level 2 Support

FORMULA: Limit on State Level 2 Support

Base Foundation Level 1 Cost	Times	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

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

B. State Support of Level 2 Local Fiscal Effort

1. Local Share Level 2

FORMULA: Local Share Level 2

School System's Eligible Local Revenue	Times	School System's Local Percentage of Level 1	Times	1.72	=	School System's Local Share of Level 2 Support
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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. 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. The SBESE may reestablish this factor as necessary to maintain the current level of reward.

Determining Local Revenue Eligible for Level 2 Funding

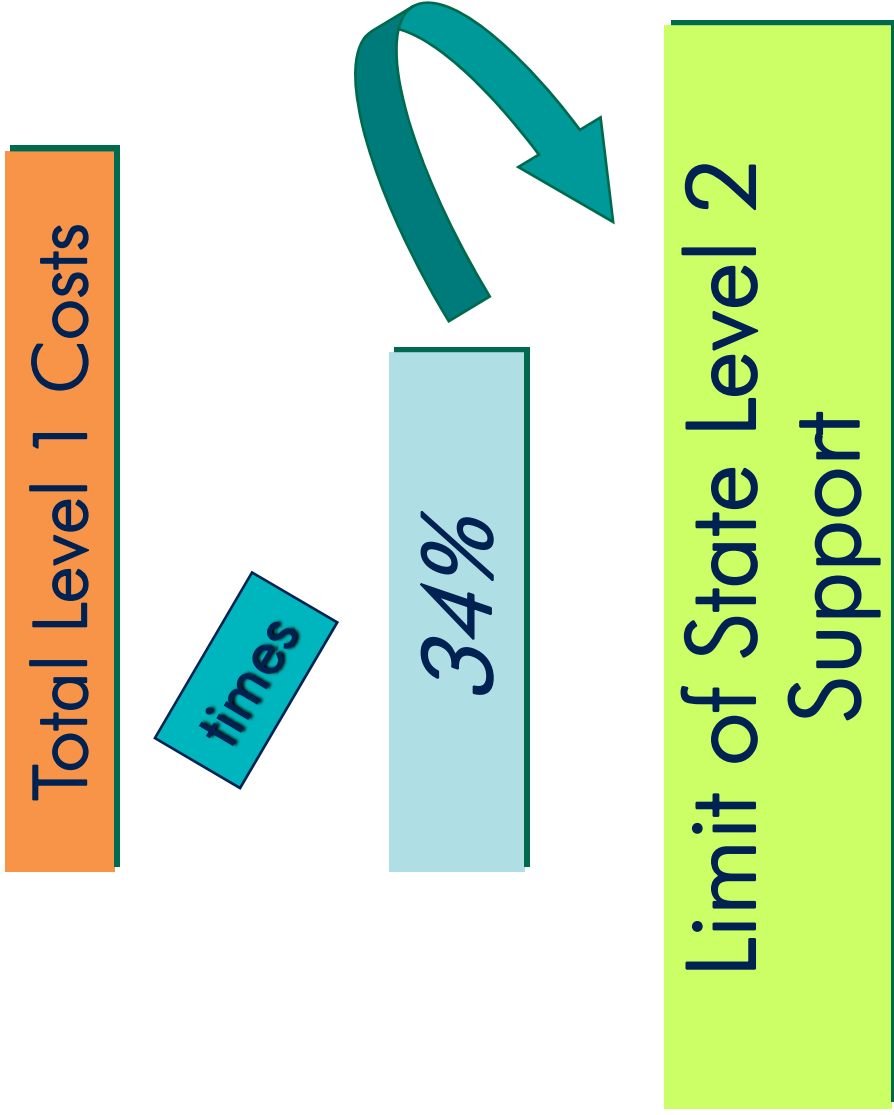
Total Local Revenue

minus

Local Contribution to Level 1 Costs

Local Revenue Contribution
above Level 1 Costs

Determining the Level 2 Limit



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

shares

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

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. FY 2008-09 Certificated Pay Raise Continuation Enhancement

The supplemental funding provided for the FY 2008-09 certificated pay raise will continue for each school system based on the per pupil amount calculated using the adjusted October 1, 2008 membership. The per pupil amount is multiplied times the current February 1 membership.

H. 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.

I. Accountability Student Transfer Enhancement

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

- a. Transferred from an Academically Unacceptable School (AUS) 1, 2, 3, 4, 5, 6, or 6+ in another district; and
- b. Attended the Academically Unacceptable School (AUS) 1, 2, 3, 4, 5, 6, or 6+ in the immediate preceding year before transferring; and
- c. Transferred to an academically acceptable school in accordance with BESE Accountability Transfer policy

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

J. 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 2009-10 equals \$12,418,334.

K. 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 February 2, 2009 membership.

L. Emergency Assistance to School Districts

Emergency assistance will be provided in the formula in FY 2009-10 for two school districts that in FY 2009-10 will experience a significant loss of local revenue due to the closure of a business that is the major tax generator for the school district. This assistance will be allocated to the following districts in these amounts: Morehouse Parish School Board \$1.6 million and Union Parish School Board \$1 million.

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 February 2, 2009 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

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.

The requirement that fifty percent (50%) of increased state funds over the prior year must be directed to certificated pay raises is suspended in FY2009-10. See Section IX.A. for further details.

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 for Certificated Personnel

The 50% Pay Raise Requirement for Certificated Staff is not applicable in FY2009-10 since no increase was provided in the State & Local base per pupil amount. The State & Local base per pupil amount remained at \$3,855 in FY2009-10.

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 SCR 17)*

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 was implemented for the funding generated by the At-Risk Weight. In FY 2009-10, city, parish, and other local school systems are required to assure that eighty-five percent (85%) of the funding generated by the incremental increase in the At-Risk weight in FY 2008-09 will continue to be allocated to benefit At-Risk Students. School Systems are required to report in a manner prescribed by the Department of Education on the activities for which these funds were utilized.

C. Accountability for Career and Technical Education Funding

In FY 2008-09, an accountability measure was implemented for the funding generated by the Career and Technical Education weight. In FY2009-10, city, parish, and other local school systems are required to assure that the funding generated by the incremental increase in the Career and Technical Education weight in FY 2008-09 will continue to be allocated to benefit Career and Technical Education Students. School Systems are required to report in a manner prescribed by the Department of Education on the activities for which these funds were utilized.

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

FY 2009-10 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 2008-2009 MFP Budget Letter to the 2009-2010 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 2009-2010 MFP Level 1 Base Cost and Level 2 Reward Incentive**
Provides the detailed calculation of the 2009-2010 MFP Levels 1 and 2 for the 69 Louisiana school systems.
- Table 4: FY 2009-2010 Level 3 Unequalized Funding**
Provides the continuation of prior year pay raises for certificated and support worker staff from 2001-2002 through 2008-2009, funding of foreign language associates, and support for the increasing mandated costs for the 69 Louisiana school systems. Continues funding for the amount of hold harmless attributable to insurance supplements and legislative pay raises, and redistributes the remaining hold harmless to the non-hold harmless districts over a 10-year period. Also includes emergency assistance to Morehouse and Union Parish School Districts for the loss of the major employer in each of these parishes.
- Table 4A: FY 2009-2010 Stipends for Foreign Associate Teachers**
Provides for the distribution of the 2009-2010 stipends for Foreign Associate Teachers.
- Table 5A: FY 2009-2010 Allocation for the LSU and SU Lab Schools**
Provides the Total MFP distribution, minus audit adjustments, and the monthly MFP distributions, for LSU and SU Lab Schools.

- Table 5B1: FY 2009-2010 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 2009-2010 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 5C: FY 2009-2010 MFP State Allocation for Type 2 Charter Schools**
Provides the calculation of the State Share Allocation to Type 2 Charters approved by SBESE on or after July 1, 2008.
- Table 6: Calculation of the Local Deduction**
Provides the calculation of the Local Deduction amount for the 69 Louisiana school systems.
- Table 7: 2007-2008 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 2, 2009 Student Membership**
Provides the February 2, 2009 student membership by grade level and the adjusted February 1, 2008 total membership for the 69 Louisiana school systems.

Formula Calculation Legend

Formula 

Input 

Link 

Table 1: State Level Comparison

MFP Formula Items	FY2008-09 Budget Letter July 2008 Circular No. 1110	FY2009-10 Budget Letter Circular No. 1124	Comparison of FY2008-09 Budget Letter to FY2009-10 Budget Letter	% Change
Selected Formula Factors	(1) <i>Input</i>	(2) <i>Link</i>	(3) <i>Formula</i>	(4) <i>Formula</i>
	Source: Prior Year Budget Letter, Table 1	Source: Current Year Budget Letter	Col.(2) - Col.(1)	Col.(3) ÷ Col.(1)

Table 2: FY 2009-2010 MFP Distribution and Adjustments

FY2009-10 MFP State Share of Levels 1, 2, and 3 with Continuation of FY2007-08 & FY2008-09 Pay Raises	FY07-08 Audit Adjustments	FY08-09 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

Minus State Share Adjustment for Recovery School District	Minus State Share Adjustment for Type 2 Charters Authorized after July 1, 2008	FY2009-10 Total MFP Distribution with Adjustments	Monthly Payments July 2009 through June 2010	FY2009-10 Foreign Language Associate Teacher Stipends (to be paid in August 2009)	FY2009-10 Total MFP Distribution with Adjustments and Stipends
(7)	(8)	(9)	(10)	(11)	(12)
<i>Link</i>	<i>Link</i>	<i>Formula</i>	<i>Formula</i>	<i>Link</i>	
Table 5b1, Col.(13) Table 5b2, Col.(13)	Table 5c, Col.(11)	Col.(1) + Col.(4) + Col.(7) + Col.(8)	Col.(9) ÷ 12	Table 4A, Col. (5)	Col.(9) + Col.(11)

Table 3: FY 2009-2010 MFP Level 1 Base Per Pupil and Level 2 Local Incentive

February 1, 2009 MFP Funded Membership (per SIS)	AT-RISK STUDENTS (per SIS) 2.1.09	Weighted Add-on Students At Risk (with LEP)	CAREER & TECHNICAL ED UNITS (per LEADS) 10.1.08	Weighted Add-On Units Career & Technical	SPECIAL ED, OTHER EXCEPTIONALITIES STUDENTS (per SER) 2.1.09	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) 2.1.09	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)	FY2009-10 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	FY2009-10 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 2009-2010 MFP Level 1 Base Per Pupil and Level 2 Local Incentive

FY2009-10 Levels 1 & 2 STATE SHARE OF COST	Per Pupil Amount	FY2009-10 Level 3 State Funding without Continuation of FY07-08 & FY08-09 Pay Raises	Per Pupil Amount	FY2009-10 Levels 1, 2 & 3 STATE SHARE OF COST without Continuation of FY07-08 & FY08-09 Pay Raises	Per Pupil Amount	FY2009-10 Level 3 State Funding with Continuation of FY07-08 & FY08-09 Pay Raises	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.(18)	Col.(26) ÷ Col.(1)	Col.(24) + Col.(26)	Col.(28) ÷ Col.(1)	Table 4, Col.(31)	Col.(30) ÷ Col.(1)

FY2009-10 Levels 1, 2 & 3 STATE SHARE OF COST with Continuation of FY07-08 & FY08-09 Pay Raises	Per Pupil Amount	State Funds (with FY08-09 Pay Raise Continuation) as Percent of Total State and Local	Rank	FY2009-10 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)

FY2009-10 TOTAL STATE (with Continuation of Pay Raises) AND LOCAL COST OF Levels 1, 2 and 3	Per Pupil Amount	Rank	FY2008-09 STATE SHARE OF COST LEVELS 1, 2, & 3 (July 2008) (includes 07-08 & 08-09 Pay Raises)	Difference between FY2009-10 and FY2008-09 State Share of Costs Levels 1, 2 & 3
(40)	(41)	(42)	(43)	(44)
Formula	Formula	Formula	Input	Formula
Col.(32) + Col.(36)	Col.(40) ÷ Col.(1)	District Rank based on Col. (41)	Prior Year Budget Letter	Col.(32) - Col.(43)

Table 4: FY 2009-2010 Level 3 Unequalized Funding

Continuation of Prior Year Pay Raises (2001-02 Certificated, 2002-03 Support Worker, and 2006-07 Certificated and Support Worker)		Foreign Language Associates		Accountability Student Transfer	
Adjusted Pay Raise Continuation Per Pupil Amount from Prior Years	Continuation of Prior Year Pay Raises	Number of Foreign Associate Teachers February 1, 2009	Level 3 State Funding for Foreign Associate Teachers	Number of Students Received from SI2 - SI6 Schools	2009-10 Accountability Reward Amount
			\$20,000		Based on 2008-09 Data
(1) <i>Input</i>	(2) <i>Formula</i>	(3) <i>Input</i>	(4) <i>Formula</i>	(5) <i>Input</i>	(6) <i>Formula</i>
Prior Year Budget Letter	Col. (1) x Table 3, Col.(1)	Division of Student Standards & Assessments	\$20,000 x Col.(3)	Planning, Analysis & Information Resources (PAIR)	Col.(5) x "State average of Table 3, Col.(37)"

Hold Harmless					
FY2006-07 Hold Harmless Amount	Pay Raise & Insurance Supplement Amounts from Prior Years	Remaining Hold Harmless (FY2007-08)	Prior Year Reduction of Remaining Hold Harmless (FY07-08 thru FY08-09)	Remaining Hold Harmless (FY2009- 10)	One-Tenth (FY09-10) Reduction of Remaining Hold Harmless
(7) <i>Input</i>	(8) <i>Input</i>	(9) <i>Formula</i>	(10) <i>Input</i>	(11) <i>Formula</i>	(12) <i>Formula</i>
Source: MFP Budget Letter (Circular 1096 FY2006-07) Table 4, Col.(20)	Source: Historical Data	Col.(7) – Col.(8)	Prior Year Budget Letter	Col.(9) + Col.(10)	[Col.(11) ÷ 8] x -1

Hold Harmless (cont'd)		Mandated Cost Adjustment		Emergency Assistance	TOTAL LEVEL 3 UNEQUALIZED FUNDING (Without Continuation of FY07-08 & FY08-09 Pay Raises)
Feb. 1, 2009 Membership (per SIS)	Redistribution of Hold Harmless Phase-out (FY2007- 08 - FY2009-10)	Feb. 1, 2009 Student Membership	Increase Cost Adjustment	Emergency Assistance Provided to Districts	
	\$23.28		\$100		
(13) <i>Formula</i>	(14) <i>Formula</i>	(15) <i>Link</i>	(16) <i>Formula</i>	(17) <i>Formula</i>	(18) <i>Formula</i>
If Col.(9) < \$0, use 0, otherwise Table 3 Col.(1)	Col.(13) x \$23.28	Table 3, Col.(1)	Col.(15) x \$100	Source: Concurrent Resolution	Col.(2) + Col.(4) + Col.(6) + Col.(8) + Col.(9) + Col.(10) + Col.(12) + Col.(14) + Col.(16) + Col.(17)

2007-08 Pay Raises Continuation							
2007-08 Certificated Pay Raise Supplement (Dec 2007)	Adjusted Student Membership 10/01/2007	Certificated Pay Raise Per Pupil Amount	2007-08 Certificated Pay Raise Continuation	2007-08 Support Worker Pay Raise Supplement (Dec 2007)	Adjusted Student Membership 10/01/2007	Support Worker Pay Raise Per Pupil Amount	2007-08 Support Worker Pay Raise Continuation
(19) <i>Input</i>	(20) <i>Input</i>	(21) <i>Formula</i>	(22) <i>Formula</i>	(23) <i>Input</i>	(24) <i>Input</i>	(25) <i>Formula</i>	(26) <i>Formula</i>
Source: Circular 1101 December MFP Pay Raise Allocation Col.(2)	2007-2008 Adjusted Budget Letter, Table 3, Col.(1)	Col.(19) ÷ Col.(20)	Col.(21) 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.(23) ÷ Col.(24)	Col.(25) x Table 3, Col.(1)

Table 4: FY 2009-2010 Level 3 Unequalized Funding

2008-09 Pay Raises Continuation				TOTAL LEVEL 3 UNEQUALIZED FUNDING with Continuation of FY07-08 and FY08- 09 Pay Raises
2008-09 Certificated Pay Raise Supplement (Dec 2008)	Adjusted Student Membership 10/01/2008	Certificated Pay Raise Per Pupil Amount	2008-09 Certificated Pay Raise Continuation	
(27) <i>Input</i>	(28) <i>Input</i>	(29) <i>Formula</i>	(30) <i>Formula</i>	(31) <i>Formula</i>
Source: Circular 1114 December MFP Pay Raise Allocation	2008-2009 Adjusted Budget Letter, Table 3, Col.(3)	Col.(27) ÷ Col.(28)	Col.(29) x Table 3, Col.(1)	Col.(18) + Col.(22) + Col.(26) + Col.(30)

Table 4A: FY 2009-2010 Foreign Associate Teacher Stipends

Foreign Associate Teacher Stipends				
Number of First Year Foreign Associate Teachers in FY2009-10	Stipend for First Year Foreign Associate Teachers	Number of Second and Third Year Foreign Associate Teachers in FY2009-10	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 2009-2010 Allocation for the Lab Schools

			2007-08 Pay Raise Continuation		
Feb. 1, 2009 Student Membership	MFP State Average Per Pupil (L1,L2+L3)	MFP Allocation	Certificated Pay Raise Per Pupil Amount	2007-08 Certificated Pay Raise Continuation	Support Worker Pay Raise Per Pupil Amount
(1)	(2)	(3)	(4)	(5)	(6)
Input	Link	Formula	Input	Formula	Input
Source: SIS	State Average for Table 3, Col.(29)	Col.(1) x Col.(2)	Prior Year Budget Letter	Col.(1) x Col.(4)	Prior Year Budget Letter

2007-08 Pay Raise Continuation (Continued)		2008-09 Pay Raise Continuation			
2007-08 Support Worker Pay Raise Continuation	Total Continuation of FY2007-08 Pay Raise	2008-09 Certificated Pay Raise Supplement (Dec. 2008)	Adjusted MFP Student Membership 10/1/08	Certificated Pay Raise Per Pupil Amount	2008-09 Certificated Pay Raise Continuation
(7)	(8)	(9)	(10)	(11)	(12)
Formula	Formula	Input	Input	Formula	Formula
Col.(1) x Col.(6)	Col.(5) + Col.(7)	Circular 1117 Dec. MFP Pay Raise Allocation	2008-2009 Adjusted Budget Letter, Table 3, Col.(3)	Col.(9) ÷ Col.(10)	Col.(1) x Col.(11)

Total MFP Allocation Plus Continuation of FY2007-08 & FY2008-09 Pay Raises	Audit Adjustments FY08-09 Budget Letter	Total FY2009-10 Allocation plus Continuation of Pay Raises Minus Audit Adjustments	Monthly Payment Amount
(13)	(14)	(15)	(16)
Formula	Input	Formula	Formula
Col.(3) + Col.(8) + Col.(12)	Prior Year Adjusted Budget Letter	Col.(3) + Col.(8) + Col.(12) + Col.(14)	Col.(15) ÷ 12

Table 5B1: FY 2009-2010 Allocation for the Recovery School District - Orleans

	\$3,254	2007-08 Pay Raise Continuation			
Feb. 1, 2009 MFP Membership (per SIS)	State Share Per Pupil (Levels 1, 2 & 3) for Orleans Parish	MFP Allocation	Certificated Pay Raise Per Pupil Amount	2007-08 Certificated Pay Raise Continuation	Support Worker Pay Raise Per Pupil Amount
(1)	(2)	(3)	(4)	(5)	(6)
Input	Link	Formula	Input	Formula	Input
Source: SIS	Table 3, Col.(29)	Col.(1) x Col.(2)	Prior Year Budget Letter	Col.(1) x Col.(4)	Prior Year Budget Letter

2007-08 Pay Raise Continuation - (Continued)	2008-09 Pay Raise Continuation				
2007-08 Support Worker Pay Raise Continuation	Total Continuation of FY2007-08 Pay Raise	2008-09 Certificated Pay Raise Supplement (Dec 2008)	Adjusted Student Membership 10/1/08	Certificated Pay Raise Per Pupil Amount	2008-09 Certificated Pay Raise Continuation
(7)	(8)	(9)	(10)	(11)	(12)
Formula	Formula	Input	Input	Formula	Formula
Col.(1) x Col.(6)	Col.(5) + Col.(7)	Circular 1116 December MFP Pay Raise Allocation	Prior Year Adjusted Budget Letter	Col.(9) ÷ Col.(10)	Col.(1) x Col.(11)

Total FY2009-10 MFP Allocation plus Continuation of FY2007-08 & FY2008-09 Pay Raise	.25% Admin Fee to Dept. of Education	Total FY2009-10 Allocation plus Continuation of Pay Raises minus Admin Fee	Audit Adjustments FY07-08 Budget Letter	Audit Adjustments FY08-09 Budget Letter	Total Audit Adjustments	Total FY2009-10 Allocation plus Continuation of Pay Raises minus Admin Fee with Audit Adjustments
(13)	(14)	(15)	(16)	(17)	(18)	(19)
Formula	Formula	Formula	Input	Input	Formula	Formula
Col.(3) + Col.(8) + Col.(12)	0.25% x Col. (13)	Col.(13) + Col.(14)	Prior Year Adjusted Budget Letter	Prior Year Adjusted Budget Letter	Col.(16) + Col.(17)	Col.(15) + Col.(16) + Col.(17)

Table 5B2: FY 2009-2010 Allocation for the Recovery School District - LA

Continuation of FY2007-08 Pay Raise				
Feb. 1, 2009 MFP Membership (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)
<i>Input</i>	<i>Link</i>	<i>Formula</i>	<i>Link</i>	<i>Formula</i>
Source: SIS	Table 3, Col.(29)	Col.(1) x (Col.(2))	Table 4, Col.(21)	Col.(1) x Col.(4)

Continuation of FY2007-08 Pay Raise (Continued)			Continuation of FY2008-09 Pay Raise	
Support Worker Pay Raise Per Pupil Amount	2007-08 Support Worker Pay Raise Continuation	Total Continuation of FY2007-08 Pay Raise	2008-09 Certificated Pay Raise Supplement (December 2008)	Adjusted October 1, 2008 MFP Membership
(6)	(7)	(8)	(9)	(10)
<i>Link</i>	<i>Formula</i>	<i>Formula</i>	<i>Input</i>	<i>Input</i>
Table 4, Col.(25)	Col.(1) x Col.(6)	Col.(5) + Col.(7)	Circular 1116 December MFP Pay Raise Allocation	Prior Year Adjusted Budget Letter

Continuation of FY2008-09 Pay Raise (Continued)				
Certificated Pay Raise Per Pupil Amount	2008-09 Certificated Pay Raise Continuation	Total FY2009-10 MFP Allocation plus Continuation of Pay Raises	.25% Admin Fee to Dept. of Education	Total FY2009-10 MFP Allocation plus Continuation of Pay Raises minus Admin Fee
(11)	(12)	(13)	(14)	(15)
<i>Formula</i>	<i>Formula</i>	<i>Formula</i>	<i>Formula</i>	<i>Formula</i>
Col.(9) ÷ Col.(10)	Col.(1) x Col.(11)	Col.(3) + Col.(8) + Col.(12)	0.25% x Col. (13)	Col.(13) + Col.(14)

Audit Adjustments FY2008-09 Budget Letter	Total FY2009-10 Allocation plus Continuation of FY2007-08 & FY2008-09 Pay Raises with Audit Adjustments
(16)	(17)
<i>Input</i>	<i>Formula</i>
Prior Year Adjusted Budget Letter	Col.(15) + Col.(16)

Table 5C: FY 2009-2010 Allocation for Type 2 Charters

Continuation of FY2007-08 Pay Raise				
Initial Funded Student Count	FY2009-10 MPF State Per Pupil (Levels 1, 2 & 3) (per Budget Letter)	State Base Allocation	Certificated Pay Raise Per Pupil Amount	2007-08 Certificated Pay Raise Continuation
(1)	(2)	(3)	(4)	(5)
Input	Link	Formula	Link	Formula
Source: Projection	Table 3, Col.(29)	Col.(1) x Col.(2)	Table 4, Col.(21)	Col.(1) x Col.(4)

Continuation of FY2007-08 Pay Raise (Continued)			Continuation of FY2008-09 Pay Raise	
Support Worker Pay Raise Per Pupil Amount	2007-08 Support Worker Pay Raise Continuation	Total Continuation of FY2007-08 Pay Raise	Certificated Pay Raise Per Pupil Amount	2008-09 Certificated Pay Raise Continuation
(6)	(7)	(8)	(9)	(10)
Link	Formula	Formula	Formula	Formula
Table 4, Col.(25)	Col.(1) x Col.(6)	Col.(5) + Col.(7)	Circular 1116 Dec. MFP Pay Raise Allocation Col.(2) ÷ Adjusted Student Membership 10/01/2008	Col.(1) x Col.(9)

Total State Allocation	Local Per Pupil from EBR Parish (per calculation)	Total Local Allocation
(11)	(12)	(13)
Formula	Input	Formula
Col.(3) + Col.(8) + Col.(10)	Per Charter School Calculation	Col.(1) x Col.(12)

Total State and Local Allocation	.25% Admin Fee to Dept. of Education	Total State and Local Allocation minus Admin Fee	Monthly Payment Amount July through November 2009
(14)	(15)	(16)	(17)
Formula	Formula	Formula	Formula
Col.(11) + Col.(13)	0.25% x Col. (14)	Col.(14) + Col.(15)	Col.(16) ÷ 12

Table 6: FY 2009-2010 Local Deduction Calculation

Local Deduction (Property, Sales & Other Revenue)		
2007 Ad Valorem Tax Revenues (per 07/08 AFR)	2007 Net Assessed Property (with 10% Cap)	Projected Yield of Property Tax Millage Rate of
		18.77
(1)	(2)	(3)
<i>Link</i>	<i>Link</i>	<i>Formula</i>
Table 7, Col. (26)	Table 7, Col.(3c)	Col.(2) x 18.77 ÷ 1000

Local Deduction (Property, Sales & Other Revenue)(continued)				
FY2007-08 Sales Tax Revenue (per 07-08 AFR)	FY2007-08 Computed Sales Tax Base with 15% Cap on Growth	Projected Yield of Sales Tax Rate of	Other Revenue	Total Local Deduction (sales,prop,other)
		0.90%		
(4)	(5)	(6)	(7)	(8)
<i>Link</i>	<i>Link</i>	<i>Formula</i>	<i>Link</i>	<i>Formula</i>
Table 7, Col.(30)	Table 7, Col.(34)	Col.(5) x 0.90%	Table 7, Col.(37)	Col.(3) + Col.(6) + Col.(7)

Table 7: FY 2007-2008 Local Property and Sales Tax Revenues

2007 ASSESSED PROPERTY VALUE					
2007 TOTAL ASSESSED PROPERTY VALUE	2007 ASSESSED HOMESTEAD EXEMPTION	2007 NET ASSESSED TAXABLE PROPERTY	(Prior Year) 2006 Net Assessed Taxable Property (Without cap)	% Change	2007 NET ASSESSED TAXABLE PROPERTY with Cap of
(1)	(2)	(3)	(3a)	(3b)	10%
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)	$[\text{Col.}(3) - \text{Col.}(3a)] \div \text{Col.}(3a)$	If $[\text{Col.}(3) - \text{Col.}(3a)] \div \text{Col.}(3a) > 10\%$, then $\text{Col.}(3a) \times (1 + 10\%)$, otherwise Col. (3)

AD VALOREM CONSTITUTIONAL TAX	
PARISH MILL RATE	PARISH REVENUE AMOUNT
(4)	(5)
Input	Input
Source: FY2007-08 AFR kpc 62220 Col.(3)	Source: FY2007-08 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: FY2007-08 AFR kpc 62320 Col.(3)	Source: FY2007-08 AFR kpc 62320 Col.(4)	Source: FY2007-08 AFR kpc 62320 Col.(5)	Source: FY2007-08 AFR kpc 62320 Col.(6)	Source: FY2007-08 AFR kpc 62320 Col.(7)	Source: FY2007-08 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: FY2007-08 AFR kpc 62620 Col.(3)	Source: FY2007-08 AFR kpc 62620 Col.(4)	Source: FY2007-08 AFR kpc 62620 Col.(5)	Source: FY2007-08 AFR kpc 62620 Col.(6)	Source: FY2007-08 AFR kpc 62620 Col.(7)	Source: FY2007-08 AFR kpc 62620 Col.(8)	Col.(14) + Col.(18)

Table 7: FY 2007-2008 Local Property and Sales Tax Revenues

SUMMARY OF AD VALOREM TAXES						TOTAL AD VALOREM REVENUE INCLUDING DEBT (2007-08 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 2007-2008 AFR
COMBINED SALES PERCENT	SALES REVENUE (NON-DEBT)	SALES REVENUE (DEBT)	
(27)	(28)	(29)	(30)
Input	Input	Input	Formula
Source: FY2007-08 AFR kpc 63320 Col.(3)	Source: FY2007-08 AFR kpc 63320 Col.(4)	Source: FY2007-08 AFR kpc 63320 Col.(5)	Col.(28) + Col.(29)

COMPUTED SALES TAX BASE					
(Prior Year) 2008-09 COMPUTED SALES TAX BASE (Without cap)	2009 - 2010 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 (2007-08 AFR)	Total Revenue (for Use in MFP Level 1 and 2)	Per Pupil Amount
(37)	(38)	(39)
Input	Formula	Formula
Source: FY2007-08 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, 2009 Student Membership

Feb. 1, 2009 MFP Membership	Adjusted Feb. 1, 2008 MFP Membership	Change	Percent	Change (Increases)	Change (Decreases)
(1)	(2)	(3)	(4)	(5)	(6)
<i>Input</i>	<i>Input</i>	<i>Formula</i>	<i>Formula</i>	<i>Formula</i>	<i>Formula</i>
Source: SIS	Source: SIS	Col.(1) - Col.(2)	Col.(3) ÷ Col.(2)	If Col.(3) > 0 use Col. 3, otherwise blank	If Col.(3) < 0 use Col. 3, otherwise blank

Section III
Glossary

Section III: Glossary

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

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

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

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

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

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

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

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

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

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

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

Section III: Glossary

Hold Harmless. A method of phasing in the MFP formula over a period of years. School systems that would lose State aid under the current MFP resolution would be "held harmless" by providing a per pupil continuation of the previous year's level of State funding capped at the total prior year's funding. In FY 2000-01 the Hold Harmless amount was "frozen" and removed from Level 1 and 2 of the MFP formula. It is now a part of Level 3 of the formula. Beginning in FY 2007-08, the remaining Hold Harmless amount, as identified in the FY 2006-07 formula, will be phased out over a 10-year period.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SIS – Student Information System. This system collects detailed student record information.

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

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Appendix A

SENATE CONCURRENT RESOLUTION NO. 17

BY SENATOR NEVERS

A CONCURRENT RESOLUTION

To provide for legislative approval of the formula to determine the cost of a minimum foundation program of education in all public elementary and secondary schools as well as to equitably allocate the funds to parish and city school systems as developed by the State Board of Elementary and Secondary Education and adopted by the board on March 12, 2009.

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

WHEREAS, at a special meeting of the State Board of Elementary and Secondary Education on March 12, 2009 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 March 12, 2009 is hereby approved to read as follows:

MINIMUM FOUNDATION PROGRAM
ELEMENTARY AND SECONDARY EDUCATION
COST DISTRIBUTION FORMULA
2009 - 2010 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.

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 2010-11 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 2010-11.

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 Education 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.

7. 2008-09 Certificated Personnel Pay Raise Continuation Enhancement

The supplemental funding provided for the 2008-09 certificated pay raise will continue for each district or school based on the prior year per pupil amount times their 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.

F. Emergency Assistance to School Districts

Emergency assistance will be provided in the formula in FY 2009-10 for two school districts that in FY 2009-10 will experience a significant loss of local revenue due to the closure of a business that is the major tax generator for the school district. This assistance will be allocated to the following districts in these amounts: Morehouse \$1.6 million and Union \$1 million.

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 requirement will be suspended for city, parish, or other local school systems, Recovery School District, and LSU and Southern Lab schools in any year in which no annual increase is provided in the state and local base per pupil amount.

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 1000 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 was implemented for the funding generated by the At-Risk Weight.

The city, parish, and other local school systems are required to:

1. Assure that 85% of the funding generated by the incremental increase in the At-Risk Weight in FY 08-09 will continue to be allocated to benefit At-Risk Students, and
2. Report in a manner prescribed by the Department of Education on the activities for which these funds were utilized.

C. Accountability for Career and Technical Education Funding

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

The city, parish, and other local school systems are required to:

1. Assure that the funding generated by the incremental increase in the Career and Technical Education Weight in FY 08-09 will continue to be allocated to benefit Career and Technical Education Students, and

2. Report in a manner prescribed by the Department of Education on the activities for which these funds were utilized.

PRESIDENT OF THE SENATE

SPEAKER OF THE HOUSE OF REPRESENTATIVES

Appendix B



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

DATE: June 30, 2009

CIRCULAR: 1124

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 *PPG*
State Superintendent of Education

SUBJECT: 2009-2010 State Public School Fund – Minimum Foundation
Program (MFP) Equalization Distribution

The General Appropriations Bill (House Bill 1) of the 2009 Regular Session of the Louisiana Legislature provides \$3,275,341,821 in funding, more or less estimated, for the Minimum Foundation Program (MFP) Formula defined in Senate Concurrent Resolution (SCR) 17 of the 2009 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 2008-2009 MFP Budget Letter to the 2009-2010 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 2009-2010 MFP Level 1 Base Cost and Level 2 Reward Incentive**
Provides the detailed calculation of the 2009-2010 MFP Levels 1 and 2 for the 69 Louisiana school systems.
- Table 4: **FY 2009-2010 Level 3 Unequalized Funding**
Provides the continuation of prior year pay raises for certificated and support worker staff from 2001-2002 through 2008-2009. Additionally, in Level 3, funding is provided for foreign language associates, prior pay raises and insurance supplement amounts for the hold harmless districts, and mandated costs for the 69 Louisiana school systems. Also includes emergency assistance to Morehouse and Union Parish School Districts for the loss of the major employer in each of these parishes. Lastly, the hold harmless funds are reduced and redistributed to the non-hold harmless districts.
- Table 4A: **FY 2009-2010 Stipends for Foreign Associate Teachers**
Provides for the distribution of the 2009-2010 stipends for Foreign Associate Teachers
- Table 5A: **FY 2009-2010 Allocation for the LSU and SU Lab Schools**
Provides the Total MFP distribution, minus audit adjustments, and the monthly MFP distributions, for LSU and SU Lab Schools

Table 5B1: FY 2009-2010 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 2009-2010 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 5C: FY 2009-10 MFP State Allocation for Type 2 Charter Schools

Provides the calculation of the State Share Allocation to Type 2 Charters approved by SBESE on or after July 1, 2008

Table 6: Calculation of the Local Deduction

Provides the calculation of the Local Deduction amount for the 69 Louisiana school systems.

Table 7: 2007-2008 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 2, 2009 Student Membership

Provides the February 2, 2009 MFP funded student membership and the adjusted February 1, 2008 MFP Funded student membership for the 69 Louisiana school systems.

Significant Items Affecting Implementation of SCR 17:

SCR 17 is essentially a continuation of HCR 207 of 2008, with the following revisions as noted below:

- 1) Zero Increase in the Base Per Pupil Amount; Base per pupil amount remains at \$3,855
- 2) Removed projected student counts for Orleans, Plaquemines and St. Bernard
- 3) Suspended the 50% Pay Raise Requirement for Certificated Personnel when the base per pupil amount has zero growth
- 4) Removed the requirement that 50% of the Required Pay Raise for Certificated Personnel be dedicated to supplement a legislative pay raise
- 5) Added Emergency Assistance to school districts in Level 3
 - Emergency assistance is provided for two school districts that in FY2009-10 experienced the loss of the major employer in the parish
 - Morehouse - \$1,600,000
 - Union - \$1,000,000

Provisions continued from the previous year MFP formula:

- A. 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)

- 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 continuation of prior year Certificated and Support Worker Legislative pay raises
- H. Foreign Language Associates salary funding
- I. Foreign Associate Teacher Stipends to defray installation costs in year one and to provide for retention incentive in year two and year three
- J. Mandated Cost Adjustment for fuel, health insurance, and retirement cost increases
- K. 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
- 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, 2009, and February 1, 2010, via the Student Information System (SIS) are accurate and submitted in a timely basis.
 - In addition, the February 1, 2010, data will be used to fund the 2010-11 MFP formula.
 - October 1, 2009, compared to February 1, 2009
 - Districts receive base per pupil cost times number of increased students
 - February 1, 2010, compared to October 1, 2009
 - Districts receive one half of base per pupil cost times number of increased student
- 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. Type 2 Charter Schools approved by SBESE on or after July 1, 2008 are included in the MFP with the local share allocation funded by a transfer of the MFP monthly amount representing the local share allocation from the district of prior jurisdiction
- O. Accountability provisions for the incremental increase in At-Risk and Career and Technical Education weights
- P. 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, 2009, MFP membership.

Data Sources

For purposes of the MFP calculations required by SCR 17, 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, 2009, including any school transferred to the Recovery School District.
 - b. Gifted and Talented –SER February 1, 2009, including any school transferred to the Recovery School District.
 - c. Vocational Education – LEADS October 2008, including any school transferred to the Recovery School District.
 - d. At-Risk – Student Information System February 1, 2009, including any school transferred to the Recovery School District.
 - e. Economy of Scale – Student Information System February 1, 2009, including any school transferred to the Recovery School District.
3. Local School System Revenues and Tax Rates – Annual Financial Report data for Fiscal Year 2007-2008.
4. Net Assessed Property Values – Louisiana Tax Commission December 2007 data.
5. Foreign Language Associate Teacher – Data from February 2009.
6. Accountability Student Transfer - Student Information System February 1, 2009, including any school transferred to the Recovery School District.

Stimulus Funds

Includes State Fiscal Stabilization Funds (SFSF) in the amount of \$100,300,000 which represent approximately 3% of each district's MFP allocation.

- These funds are part of the provisions in the American Recovery and Reinvestment Act of 2009 (ARRA)
- There are specific reporting requirements associated with the SFSF funding
- A separate circular will be issued next week detailing the specific funding amount for each district
- The Department recently received guidelines on the applicable reporting requirements for SFSF funds and is researching the implementation of these regulations in order to develop an outline of the reporting requirements

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

PGP/BS:cs

Attachments

c: SBESE Members
Senator Joel Chaisson, II, President of the Senate
Representative James W. Tucker, Speaker of the House
Senator Ben W. Nevers, Chairman, Senate Education Committee
Representative Austin Badon, 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
Susie Buchmann, Appropriation Control, SDE
Jeanette Vosburg, Acting Executive Director, SBESE
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
Kevin Suire, 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
Nolton Senegal, LSBA

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Appendix C

FY2009-2010 MFP Budget Letter

TABLE 1: STATE LEVEL COMPARISON

MFP Formula Items	FY2008-09 Budget Letter July 2008 Circular No. 1110	FY2009-10 Budget Letter July 2009 Circular No. 1124	Comparison of FY2008-09 Budget Letter to FY2009-10 Budget Letter	% Change
A. Level 1 Base Per Pupil Amount	\$3,855	\$3,855	\$0	0.00%
B. Total Weighted Membership	913,441	911,320	(2,121)	-0.23%
1. February 1, 2008 (with student projections) / February 1, 2009	649,766	650,290	524	0.08%
2. At-Risk Weight Factor (22%)	92,116	92,528	412	0.45%
3. Career & Technical Weight Factor (6%)	11,996	11,752	(244)	-2.03%
4. Exceptionalities Weight Factor (150%)	131,812	128,510	(3,302)	-2.51%
5. Gifted/Talented Weight Factor (60%)	14,121	14,686	565	4.00%
6. Economy-of-Scale Weight Factor	13,630	13,554	(76)	-0.56%
C. Total Level 1 State and Local Costs (A X B)	\$3,521,315,055	\$3,513,138,600	(\$8,176,455)	-0.23%
1. State Share of Cost (65%)	\$2,289,015,284	\$2,283,384,751	(\$5,630,534)	-0.25%
2. Local Share of Cost (35%)	\$1,232,299,771	\$1,229,753,850	(\$2,545,922)	-0.21%
D. Total Local Revenues in MFP	\$2,550,903,641	\$2,682,864,043	\$131,960,402	5.17%
1. Total Net Assessed Property (capped at 10%)	\$23,001,584,950	\$24,984,942,951	\$1,983,358,001	8.62%
2. Total Est. Sales Tax Base (capped at 15%)	\$77,221,392,627	\$80,515,819,590	\$3,294,426,963	4.27%
3. Average Equivalent Millage Rate	41.92 / 20.32	41.01 / 18.77		
4. Average Equivalent Sales Tax Rate	1.95% / .95%	1.96% / .90%		
5. Property Tax Revenue	\$968,874,173	\$1,057,077,123	\$88,202,950	9.10%
6. Sales Tax Revenue	\$1,542,515,050	\$1,582,658,376	\$40,143,326	2.60%
7. Other Revenues Considered	\$39,514,418	\$43,128,544	\$3,614,126	9.15%
E. Level 2 Eligible Local Revenue	\$993,795,659	\$1,032,326,990	\$38,531,331	3.88%
1. Level 2 State Support	\$362,201,168	\$380,104,866	\$17,903,697	4.94%
F. Level 1 and 2 State Share (C1+E1)	\$2,651,216,452	\$2,663,489,616	\$12,273,164	0.46%
G. Level 3 Legislative Enhancements	\$549,429,772	\$608,303,810	\$58,874,038	10.72%
1. Prior Year Pay Raises (FY01-02 through FY06-07)	\$194,241,147	\$194,363,072	\$121,925	0.06%
2. Certificated Staff Pay Raise (FY 07/08)	\$161,997,022	\$162,079,063		
3. Support Worker Pay Raise (FY 07/08)	\$46,042,072	\$45,991,976		
4. Certificated Staff Pay Raise (FY 08/09)	\$0	\$56,207,767		
5. Foreign Language Associates	\$5,380,000	\$5,240,000	(\$140,000)	-2.60%
6. Accountability Student Transfers	\$0	\$0	\$0	0.00%
7. Mandated Cost Adjustment (\$100)	\$64,976,600	\$65,029,000	\$52,400	0.08%
8. Hold Harmless (Total)	\$76,792,932	\$76,792,932	\$0	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&2/Year 1,2&3 Reduction of Remaining Hold Harmless	(\$8,698,636)	(\$12,418,335)	(\$3,719,699)	42.76%
Redistribution of Hold Harmless Phase-out	\$8,698,635	\$12,418,334	\$3,719,699	42.76%
9. Emergency Assistance (Total)	\$0	\$2,600,000	\$2,600,000	#DIV/0!
Morehouse Parish School Board	\$0	\$1,600,000	\$1,600,000	
Union Parish School Board	\$0	\$1,000,000	\$1,000,000	
H. Total State Share Implementation of				
Total State Formula Allocation	\$3,200,646,225	\$3,271,793,426	\$71,147,201	2.22%
Per Pupil based on February 1 Membership	\$4,926	\$5,031	\$105	2.14%
I. Other School Funding				
R.S. 17:350.21 Lab School Funding	\$8,384,582	\$8,354,280	(\$30,302)	-0.36%
1. LSU Lab. School (with 08/09 Pay Raise)	\$6,426,900	\$6,622,025	\$195,125	3.04%
2. So. Univ. Lab. School (with 08/09 Pay Raise)	\$1,957,682	\$1,732,255	(\$225,427)	-11.52%
J. Recovery School District Funding	\$90,125,198	\$116,254,740	\$26,129,542	28.99%
1. Orleans	\$81,943,190	\$88,205,937	\$6,262,747	7.64%
2. East Baton Rouge	\$5,759,905	\$20,238,136	\$14,478,232	
3. Pointe Coupee	\$2,422,104	\$1,763,560	(\$658,544)	
4. Caddo		\$6,047,107	\$6,047,107	
K. Type 2 Charter Schools (Approved after July 2008)	\$0	\$405,466	\$405,466	
L. Foreign Associate Teacher Stipends	\$978,000	\$852,000	(\$126,000)	
M. Total MFP Allocation (H++J+K)	\$3,300,134,005	\$3,397,659,912	\$97,525,907	2.96%
N. Adjustments	(\$85,361,935)	(\$122,424,593)	(\$37,062,658)	43.42%
1. Plus/(Minus) Prior Year Adjustments	(\$7,010,422)	(\$5,443,477)	\$1,566,945	-22.35%
2. Plus/(Minus) Prior Year Adjustments - LSU/SU Lab Schools		(\$3,760)		
3. Plus/(Minus) Prior Year Adjustments - RSD	(\$1,572,388)	(\$722,616)		
4. Mid-Year - Normal Student Growth	\$13,346,074	\$0	(\$13,346,074)	-100.00%
5. RSD Transfers	(\$90,125,198)	(\$116,254,740)	(\$26,129,542)	28.99%
O. Total MFP Distribution (L + M)	\$3,214,772,070	\$3,275,235,319	\$60,463,248	1.88%
P. Total State MFP Appropriation	\$3,214,772,070	3,275,341,821	(\$106,502)	
Q. Budget Amendment to Increase/(Decrease) MFP Appropriation	\$0	(\$106,502)	(\$106,503)	0.00%

**Table 2: FY2009-2010 Budget Letter
Distribution and Adjustments**

LEA	School System	FY2009-10 MFP State Share of Levels 1, 2, and 3 with Continuation of FY2007/08 & FY2008/09 Pay Raises	Prior Year Audit Adjustments				
			FY07/08 Audit Adjustments	FY08/09 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	\$48,548,275	\$0	\$563	\$563	\$563	\$0
2	Allen	\$27,149,216	\$0	\$26,743	\$26,743	\$26,743	\$0
3	Ascension	\$88,115,455	\$0	\$2,939	\$2,939	\$2,939	\$0
4	Assumption	\$24,890,197	\$0	(\$22,109)	(\$22,109)	\$0	(\$22,109)
5	Avoyelles	\$32,622,734	\$0	(\$108,468)	(\$108,468)	\$0	(\$108,468)
6	Beauregard	\$35,009,315	\$0	(\$300,006)	(\$300,006)	\$0	(\$300,006)
7	Bienville	\$7,011,402	\$0	\$5,744	\$5,744	\$5,744	\$0
8	Bossier	\$96,158,143	\$0	(\$9,125)	(\$9,125)	\$0	(\$9,125)
9	Caddo	\$219,639,009	\$0	(\$640,721)	(\$640,721)	\$0	(\$640,721)
10	Calcasieu	\$146,814,442	\$0	(\$370,182)	(\$370,182)	\$0	(\$370,182)
11	Caldwell	\$10,820,993	\$0	(\$10,978)	(\$10,978)	\$0	(\$10,978)
12	Cameron	\$5,010,484	\$0	\$0	\$0	\$0	\$0
13	Catahoula	\$10,173,292	\$0	(\$1,022)	(\$1,022)	\$0	(\$1,022)
14	Claiborne	\$15,092,437	\$0	(\$96,377)	(\$96,377)	\$0	(\$96,377)
15	Concordia	\$22,201,440	\$0	\$0	\$0	\$0	\$0
16	DeSoto	\$22,814,686	\$0	(\$22,512)	(\$22,512)	\$0	(\$22,512)
17	East Baton Rouge	\$173,934,014	\$0	(\$126,531)	(\$126,531)	\$0	(\$126,531)
18	East Carroll	\$8,878,681	\$0	\$42,484	\$42,484	\$42,484	\$0
19	East Feliciana	\$13,050,518	\$0	(\$26,847)	(\$26,847)	\$0	(\$26,847)
20	Evangeline	\$34,629,438	\$0	\$0	\$0	\$0	\$0
21	Franklin	\$18,435,961	\$0	\$0	\$0	\$0	\$0
22	Grant	\$21,198,704	(\$95,637)	(\$9,970)	(\$105,607)	\$0	(\$105,607)
23	Iberia	\$73,906,533	\$0	(\$50,986)	(\$50,986)	\$0	(\$50,986)
24	Iberville	\$16,034,415	\$0	(\$14,578)	(\$14,578)	\$0	(\$14,578)
25	Jackson	\$10,134,157	(\$5,662)	(\$3,671)	(\$9,333)	\$0	(\$9,333)
26	Jefferson	\$154,872,856	(\$13,740)	(\$470,244)	(\$483,984)	\$0	(\$483,984)
27	Jefferson Davis	\$35,441,440	\$0	(\$23,850)	(\$23,850)	\$0	(\$23,850)
28	Lafayette	\$114,950,613	(\$3,231)	(\$355,946)	(\$359,177)	\$0	(\$359,177)
29	Lafourche	\$69,727,639	\$0	\$760	\$760	\$760	\$0
30	LaSalle	\$15,082,079	\$0	\$47,801	\$47,801	\$47,801	\$0
31	Lincoln	\$31,584,650	\$0	(\$28,140)	(\$28,140)	\$0	(\$28,140)
32	Livingston	\$141,285,077	\$0	(\$383,137)	(\$383,137)	\$0	(\$383,137)
33	Madison	\$14,304,333	\$0	(\$891)	(\$891)	\$0	(\$891)
34	Morehouse	\$30,735,217	\$0	(\$42,534)	(\$42,534)	\$0	(\$42,534)
35	Natchitoches	\$35,018,776	\$0	(\$151,682)	(\$151,682)	\$0	(\$151,682)
36	Orleans	\$124,258,695	\$0	(\$444,877)	(\$444,877)	\$0	(\$444,877)
37	Ouachita	\$113,004,513	\$0	(\$207,133)	(\$207,133)	\$0	(\$207,133)
38	Plaquemines	\$12,224,297	\$0	(\$3,508)	(\$3,508)	\$0	(\$3,508)
39	Pointe Coupee	\$12,630,516	\$0	(\$22,524)	(\$22,524)	\$0	(\$22,524)
40	Rapides	\$120,737,469	\$0	(\$214,263)	(\$214,263)	\$0	(\$214,263)
41	Red River	\$9,852,219	\$0	\$1,397	\$1,397	\$1,397	\$0
42	Richland	\$20,089,606	\$0	\$0	\$0	\$0	\$0
43	Sabine	\$25,116,770	\$0	\$0	\$0	\$0	\$0
44	St. Bernard	\$19,864,968	\$0	(\$4,611)	(\$4,611)	\$0	(\$4,611)
45	St. Charles	\$30,994,623	\$0	(\$3,459)	(\$3,459)	\$0	(\$3,459)
46	St. Helena	\$7,349,406	\$0	(\$3,200)	(\$3,200)	\$0	(\$3,200)
47	St. James	\$17,476,328	\$0	(\$3,426)	(\$3,426)	\$0	(\$3,426)
48	St. John the Baptist	\$30,817,614	\$0	(\$105,731)	(\$105,731)	\$0	(\$105,731)
49	St. Landry	\$78,096,377	\$0	(\$163,790)	(\$163,790)	\$0	(\$163,790)
50	St. Martin	\$45,401,777	\$0	(\$18,535)	(\$18,535)	\$0	(\$18,535)
51	St. Mary	\$48,736,714	\$0	(\$4,468)	(\$4,468)	\$0	(\$4,468)
52	St. Tammany	\$184,049,781	(\$59,299)	(\$147,915)	(\$207,214)	\$0	(\$207,214)
53	Tangipahoa	\$101,848,646	(\$3,727)	(\$21,662)	(\$25,389)	\$0	(\$25,389)
54	Tensas	\$4,656,038	\$0	(\$4,146)	(\$4,146)	\$0	(\$4,146)
55	Terrebonne	\$86,991,424	\$0	(\$59,260)	(\$59,260)	\$0	(\$59,260)
56	Union	\$17,181,961	\$0	(\$9,282)	(\$9,282)	\$0	(\$9,282)
57	Vermilion	\$38,547,580	\$0	\$0	\$0	\$0	\$0
58	Vernon	\$55,535,084	\$0	(\$295,228)	(\$295,228)	\$0	(\$295,228)
59	Washington	\$34,557,224	\$0	(\$11,569)	(\$11,569)	\$0	(\$11,569)
60	Webster	\$39,224,783	\$0	(\$103,845)	(\$103,845)	\$0	(\$103,845)
61	West Baton Rouge	\$13,417,898	\$0	(\$128,621)	(\$128,621)	\$0	(\$128,621)
62	West Carroll	\$12,883,677	\$0	\$0	\$0	\$0	\$0
63	West Feliciana	\$11,313,294	\$0	\$0	\$0	\$0	\$0
64	Winn	\$15,507,303	\$0	(\$10,448)	(\$10,448)	\$0	(\$10,448)
65	City of Monroe	\$42,726,762	\$0	(\$65,746)	(\$65,746)	\$0	(\$65,746)
66	City of Bogalusa	\$14,007,222	\$0	\$0	\$0	\$0	\$0
67	Zachary Community	\$25,806,695	\$0	\$0	\$0	\$0	\$0
68	City of Baker	\$12,494,262	\$0	(\$40,774)	(\$40,774)	\$0	(\$40,774)
69	Central Community	\$19,115,280	\$0	(\$22,083)	(\$22,083)	\$0	(\$22,083)
	STATE TOTALS	\$3,271,793,426	(\$181,296)	(\$5,262,181)	(\$5,443,477)	\$128,432	(\$5,571,909)

**Table 2: FY2009-2010 Budget Letter
Distribution and Adjustments**

LEA	School System	Minus State Share Adjustment for Recovery School District	Minus State Share Adjustment for Type 2 Charters Authorized after July 1, 2008	FY2009-10 Total MFP Distribution with Adjustments	Monthly Payments July 2009 through June 2010	FY2009-10 Foreign Language Associate Teacher Stipends (to be paid in August 2009)	FY2009-10 Total MFP Distribution with Adjustments and Stipends
		7	8	9	10	11	12
1	Acadia			\$48,548,838	\$4,045,737	\$0	\$48,548,838
2	Allen			\$27,175,959	\$2,264,663	\$0	\$27,175,959
3	Ascension			\$88,118,394	\$7,343,200	\$0	\$88,118,394
4	Assumption			\$24,868,088	\$2,072,341	\$22,000	\$24,890,088
5	Avoyelles			\$32,514,266	\$2,709,522	\$0	\$32,514,266
6	Beauregard			\$34,709,309	\$2,892,442	\$0	\$34,709,309
7	Bienville			\$7,017,146	\$584,762	\$0	\$7,017,146
8	Bossier			\$96,149,018	\$8,012,418	\$24,000	\$96,173,018
9	Caddo	(\$6,047,107)		\$212,951,180	\$17,745,932	\$48,000	\$212,999,180
10	Calcasieu			\$146,444,260	\$12,203,688	\$106,000	\$146,550,260
11	Caldwell			\$10,810,015	\$900,835	\$0	\$10,810,015
12	Cameron			\$5,010,484	\$417,540	\$6,000	\$5,016,484
13	Catahoula			\$10,172,270	\$847,689	\$0	\$10,172,270
14	Claiborne			\$14,996,060	\$1,249,672	\$0	\$14,996,060
15	Concordia			\$22,201,440	\$1,850,120	\$4,000	\$22,205,440
16	DeSoto			\$22,792,174	\$1,899,348	\$8,000	\$22,800,174
17	East Baton Rouge	(\$20,238,136)	(\$405,466)	\$153,163,881	\$12,763,657	\$56,000	\$153,219,881
18	East Carroll			\$8,921,165	\$743,430	\$10,000	\$8,931,165
19	East Feliciana			\$13,023,671	\$1,085,306	\$0	\$13,023,671
20	Evangeline			\$34,629,438	\$2,885,787	\$0	\$34,629,438
21	Franklin			\$18,435,961	\$1,536,330	\$0	\$18,435,961
22	Grant			\$21,093,097	\$1,757,758	\$0	\$21,093,097
23	Iberia			\$73,855,547	\$6,154,629	\$32,000	\$73,887,547
24	Iberville			\$16,019,837	\$1,334,986	\$0	\$16,019,837
25	Jackson			\$10,124,824	\$843,735	\$0	\$10,124,824
26	Jefferson			\$154,388,872	\$12,865,739	\$86,000	\$154,474,872
27	Jefferson Davis			\$35,417,590	\$2,951,466	\$0	\$35,417,590
28	Lafayette			\$114,591,436	\$9,549,286	\$144,000	\$114,735,436
29	Lafourche			\$69,728,399	\$5,810,700	\$98,000	\$69,826,399
30	LaSalle			\$15,129,880	\$1,260,823	\$0	\$15,129,880
31	Lincoln			\$31,556,510	\$2,629,709	\$0	\$31,556,510
32	Livingston			\$140,901,940	\$11,741,828	\$0	\$140,901,940
33	Madison			\$14,303,442	\$1,191,954	\$4,000	\$14,307,442
34	Morehouse			\$30,692,682	\$2,557,724	\$0	\$30,692,682
35	Natchitoches			\$34,867,094	\$2,905,591	\$0	\$34,867,094
36	Orleans	(\$88,205,937)		\$35,607,881	\$2,967,323	\$96,000	\$35,703,881
37	Ouachita			\$112,797,380	\$9,399,782	\$0	\$112,797,380
38	Plaquemines			\$12,220,789	\$1,018,399	\$4,000	\$12,224,789
39	Pointe Coupee	(\$1,763,560)		\$10,844,432	\$903,703	\$0	\$10,844,432
40	Rapides			\$120,523,206	\$10,043,601	\$0	\$120,523,206
41	Red River			\$9,853,616	\$821,135	\$0	\$9,853,616
42	Richland			\$20,089,606	\$1,674,134	\$26,000	\$20,115,606
43	Sabine			\$25,116,770	\$2,093,064	\$0	\$25,116,770
44	St. Bernard			\$19,860,357	\$1,655,030	\$0	\$19,860,357
45	St. Charles			\$30,991,164	\$2,582,597	\$0	\$30,991,164
46	St. Helena			\$7,346,206	\$612,184	\$0	\$7,346,206
47	St. James			\$17,472,902	\$1,456,075	\$0	\$17,472,902
48	St. John the Baptist			\$30,711,883	\$2,559,324	\$0	\$30,711,883
49	St. Landry			\$77,932,586	\$6,494,382	\$0	\$77,932,586
50	St. Martin			\$45,383,242	\$3,781,937	\$46,000	\$45,429,242
51	St. Mary			\$48,732,246	\$4,061,021	\$0	\$48,732,246
52	St. Tammany			\$183,842,568	\$15,320,214	\$0	\$183,842,568
53	Tangipahoa			\$101,823,258	\$8,485,272	\$18,000	\$101,841,258
54	Tensas			\$4,651,892	\$387,658	\$0	\$4,651,892
55	Terrebonne			\$86,932,163	\$7,244,347	\$0	\$86,932,163
56	Union			\$17,172,679	\$1,431,057	\$4,000	\$17,176,679
57	Vermilion			\$38,547,580	\$3,212,298	\$0	\$38,547,580
58	Vernon			\$55,239,856	\$4,603,321	\$0	\$55,239,856
59	Washington			\$34,545,655	\$2,878,805	\$0	\$34,545,655
60	Webster			\$39,120,938	\$3,260,078	\$0	\$39,120,938
61	West Baton Rouge			\$13,289,277	\$1,107,440	\$0	\$13,289,277
62	West Carroll			\$12,883,677	\$1,073,640	\$0	\$12,883,677
63	West Feliciana			\$11,313,294	\$942,775	\$0	\$11,313,294
64	Winn			\$15,496,855	\$1,291,405	\$0	\$15,496,855
65	City of Monroe			\$42,661,016	\$3,555,085	\$0	\$42,661,016
66	City of Bogalusa			\$14,007,222	\$1,167,269	\$0	\$14,007,222
67	Zachary Community			\$25,806,695	\$2,150,558	\$0	\$25,806,695
68	City of Baker			\$12,453,488	\$1,037,791	\$0	\$12,453,488
69	Central Community			\$19,093,196	\$1,591,100	\$0	\$19,093,196
	STATE TOTALS	(\$116,254,740)	(\$405,466)	\$3,149,689,742	\$262,474,151	\$842,000	\$3,150,531,742

**TABLE 3: FY2009-2010 Budget Letter
LEVEL 1 BASE PER PUPIL AND LEVEL 2 LOCAL INCENTIVE**

LEA	School System	Feb. 1, 2009 MFP Funded Membership (Per SIS)	AT-RISK STUDENTS (Per SIS 2.1.09)	22%	6%	
				Weighted Add-on Students At Risk (with LEP)	CAREER & TECHNICAL ED UNITS (Per LEADS 10-1-08)	Weighted Add-On Units Career & Technical
		1	(2a)	2	(3a)	3
1	Acadia	8,939	5,645	1,242	2,784	167
2	Allen	3,995	2,442	537	1,082	65
3	Ascension	18,662	7,922	1,743	7,147	429
4	Assumption	3,761	2,317	510	1,771	106
5	Avoyelles	5,917	4,906	1,079	2,456	147
6	Beauregard	5,910	3,032	667	1,759	106
7	Bienville	2,122	1,528	336	691	41
8	Bossier	19,282	8,655	1,904	5,271	316
9	Caddo	41,370	26,745	5,884	8,446	507
10	Calcasieu	30,882	17,858	3,929	8,753	525
11	Caldwell	1,633	1,095	241	861	52
12	Cameron	1,307	827	182	422	25
13	Catahoula	1,609	1,228	270	540	32
14	Claiborne	2,234	1,631	359	713	43
15	Concordia	3,742	2,747	604	1,062	64
16	DeSoto	4,590	3,057	673	1,718	103
17	East Baton Rouge	42,902	36,211	7,966	8,881	533
18	East Carroll	1,325	1,223	269	523	31
19	East Feliciana	2,099	1,801	396	836	50
20	Evangeline	5,667	4,349	957	1,756	105
21	Franklin	3,003	2,357	519	800	48
22	Grant	3,384	2,131	469	1,073	64
23	Iberia	13,333	8,711	1,916	5,045	303
24	Iberville	4,139	3,369	741	1,345	81
25	Jackson	2,192	1,309	288	803	48
26	Jefferson	41,790	31,703	6,975	11,409	685
27	Jefferson Davis	5,576	3,001	660	2,160	130
28	Lafayette	28,744	16,663	3,666	7,822	469
29	Lafourche	13,694	7,910	1,740	5,107	306
30	LaSalle	2,434	1,228	270	1,033	62
31	Lincoln	6,543	3,839	845	2,011	121
32	Livingston	23,578	10,384	2,284	7,577	455
33	Madison	1,958	1,724	379	532	32
34	Morehouse	4,655	3,598	792	1,383	83
35	Natchitoches	6,372	4,543	999	1,540	92
36	Orleans	33,693	28,880	6,354	8,014	481
37	Ouachita	18,538	9,418	2,072	4,427	266
38	Plaquemines	3,433	2,276	501	827	50
39	Pointe Coupee	2,867	2,120	466	1,079	65
40	Rapides	22,600	15,338	3,374	5,010	301
41	Red River	1,375	1,173	258	450	27
42	Richland	3,292	2,542	559	869	52
43	Sabine	3,913	2,566	565	1,280	77
44	St. Bernard	4,359	3,031	667	878	53
45	St. Charles	9,255	4,236	932	3,458	207
46	St. Helena	1,140	1,097	241	407	24
47	St. James	3,776	2,510	552	1,934	116
48	St. John the Baptist	6,078	5,155	1,134	1,701	102
49	St. Landry	14,469	10,731	2,361	4,594	276
50	St. Martin	7,959	5,381	1,184	3,343	201
51	St. Mary	9,141	6,379	1,403	3,806	228
52	St. Tammany	34,853	14,679	3,229	15,006	900
53	Tangipahoa	18,597	13,243	2,913	5,319	319
54	Tensas	716	674	148	250	15
55	Terrebonne	17,953	10,984	2,416	6,540	392
56	Union	2,793	2,107	464	735	44
57	Vermilion	8,578	5,014	1,103	2,818	169
58	Vernon	9,107	5,040	1,109	2,542	152
59	Washington	5,043	4,181	920	1,772	106
60	Webster	6,912	4,316	950	1,930	116
61	West Baton Rouge	3,464	2,218	488	1,087	65
62	West Carroll	2,108	1,485	327	920	55
63	West Feliciana	2,116	999	220	584	35
64	Winn	2,505	1,720	378	1,111	67
65	City of Monroe	8,305	6,711	1,476	1,996	120
66	City of Bogalusa	2,166	2,006	441	791	47
67	Zachary Community	4,489	1,735	382	1,628	98
68	City of Baker	1,816	1,540	339	436	26
69	Central Community	3,538	1,415	311	1,237	74
	STATE TOTAL	650,290	420,589	92,528	195,873	11,752

**TABLE 3: FY2009-2010 Budget Letter
LEVEL 1 BASE PER PUPIL AND LEVEL 2 LOCAL INCENTIVE**

LEA	School System	SPECIAL ED OTHER EXCEPTIONALITIES STUDENTS (Per SER 2-1-09)	150%	60%	
			Weighted Add-On Students Other Exceptionalities	SPECIAL ED GIFTED AND TALENTED STUDENTS (Per SER 2-1-09)	Weighted Add-On Students Gifted/Talented
		(4a)	4	(5a)	5
1	Acadia	1,243	1,865	78	47
2	Allen	461	692	46	28
3	Ascension	2,309	3,464	376	226
4	Assumption	542	813	81	49
5	Avoyelles	656	984	11	7
6	Beauregard	928	1,392	95	57
7	Bienville	227	341	8	5
8	Bossier	2,221	3,332	522	313
9	Caddo	4,554	6,831	1,735	1,041
10	Calcasieu	5,168	7,752	1,076	646
11	Caldwell	245	368	36	22
12	Cameron	196	294	109	65
13	Catahoula	164	246	29	17
14	Claiborne	380	570	108	65
15	Concordia	387	581	79	47
16	DeSoto	568	852	73	44
17	East Baton Rouge	5,112	7,668	1,255	753
18	East Carroll	157	236	1	1
19	East Feliciana	307	461	9	5
20	Evangeline	913	1,370	40	24
21	Franklin	377	566	39	23
22	Grant	522	783	38	23
23	Iberia	1,836	2,754	409	245
24	Iberville	531	797	97	58
25	Jackson	209	314	53	32
26	Jefferson	5,446	8,169	2,727	1,636
27	Jefferson Davis	857	1,286	120	72
28	Lafayette	3,217	4,826	1,293	776
29	Lafourche	1,603	2,405	217	130
30	LaSalle	241	362	26	16
31	Lincoln	792	1,188	290	174
32	Livingston	3,181	4,772	863	518
33	Madison	248	372	5	3
34	Morehouse	764	1,146	36	22
35	Natchitoches	848	1,272	229	137
36	Orleans	3,253	4,880	2,382	1,429
37	Ouachita	2,522	3,783	936	562
38	Plaquemines	415	623	112	67
39	Pointe Coupee	544	816	28	17
40	Rapides	2,989	4,484	499	299
41	Red River	164	246	4	2
42	Richland	412	618	39	23
43	Sabine	535	803	82	49
44	St. Bernard	491	737	97	58
45	St. Charles	1,062	1,593	585	351
46	St. Helena	204	306	15	9
47	St. James	510	765	74	44
48	St. John the Baptist	913	1,370	111	67
49	St. Landry	2,093	3,140	306	184
50	St. Martin	1,064	1,596	98	59
51	St. Mary	1,463	2,195	420	252
52	St. Tammany	6,100	9,150	3,098	1,859
53	Tangipahoa	2,343	3,515	307	184
54	Tensas	129	194	23	14
55	Terrebonne	2,363	3,545	785	471
56	Union	378	567	21	13
57	Vermilion	1,250	1,875	144	86
58	Vernon	1,347	2,021	333	200
59	Washington	839	1,259	268	161
60	Webster	859	1,289	202	121
61	West Baton Rouge	420	630	134	80
62	West Carroll	249	374	32	19
63	West Feliciana	272	408	122	73
64	Winn	309	464	79	47
65	City of Monroe	1,252	1,878	533	320
66	City of Bogalusa	539	809	73	44
67	Zachary Community	479	719	269	161
68	City of Baker	238	357	5	3
69	Central Community	251	377	51	31
	STATE TOTAL	85,661	128,510	24,476	14,686

**TABLE 3: FY2009-2010 Budget Letter
LEVEL 1 BASE PER PUPIL AND LEVEL 2 LOCAL INCENTIVE**

		7,500	37,500	37,500	
LEA	School System	ECONOMY-OF-SCALE: If < 7500, then 7500 less February Membership	ECONOMY- OF-SCALE PERCENT SUPPORT	Economy-of- Scale Weighted Add-On Units	Total Weighted Add-On Students and/or Units
		(6a)	(6b)	6	7
1	Acadia	0	0.000%	0	3,321
2	Allen	3,505	9.347%	373	1,695
3	Ascension	0	0.000%	0	5,862
4	Assumption	3,739	9.971%	375	1,853
5	Avoyelles	1,583	4.221%	250	2,467
6	Beauregard	1,590	4.240%	251	2,473
7	Bienville	5,378	14.341%	304	1,027
8	Bossier	0	0.000%	0	5,865
9	Caddo	0	0.000%	0	14,263
10	Calcasieu	0	0.000%	0	12,852
11	Caldwell	5,867	15.645%	255	938
12	Cameron	6,193	16.515%	216	782
13	Catahoula	5,891	15.709%	253	818
14	Claiborne	5,266	14.043%	314	1,351
15	Concordia	3,758	10.021%	375	1,671
16	DeSoto	2,910	7.760%	356	2,028
17	East Baton Rouge	0	0.000%	0	16,920
18	East Carroll	6,175	16.467%	218	755
19	East Feliciana	5,401	14.403%	302	1,214
20	Evangeline	1,833	4.888%	277	2,733
21	Franklin	4,497	11.992%	360	1,516
22	Grant	4,116	10.976%	371	1,710
23	Iberia	0	0.000%	0	5,218
24	Iberville	3,361	8.963%	371	2,048
25	Jackson	5,308	14.155%	310	992
26	Jefferson	0	0.000%	0	17,465
27	Jefferson Davis	1,924	5.131%	286	2,434
28	Lafayette	0	0.000%	0	9,737
29	Lafourche	0	0.000%	0	4,581
30	LaSalle	5,066	13.509%	329	1,039
31	Lincoln	957	2.552%	167	2,495
32	Livingston	0	0.000%	0	8,029
33	Madison	5,542	14.779%	289	1,075
34	Morehouse	2,845	7.587%	353	2,396
35	Natchitoches	1,128	3.008%	192	2,692
36	Orleans	0	0.000%	0	13,144
37	Ouachita	0	0.000%	0	6,683
38	Plaquemines	4,067	10.845%	372	1,613
39	Pointe Coupee	4,633	12.355%	354	1,718
40	Rapides	0	0.000%	0	8,458
41	Red River	6,125	16.333%	225	758
42	Richland	4,208	11.221%	369	1,621
43	Sabine	3,587	9.565%	374	1,868
44	St. Bernard	3,141	8.376%	365	1,880
45	St. Charles	0	0.000%	0	3,083
46	St. Helena	6,360	16.960%	193	773
47	St. James	3,724	9.931%	375	1,852
48	St. John the Baptist	1,422	3.792%	230	2,903
49	St. Landry	0	0.000%	0	5,961
50	St. Martin	0	0.000%	0	3,040
51	St. Mary	0	0.000%	0	4,078
52	St. Tammany	0	0.000%	0	15,138
53	Tangipahoa	0	0.000%	0	6,931
54	Tensas	6,784	18.091%	130	501
55	Terrebonne	0	0.000%	0	6,824
56	Union	4,707	12.552%	351	1,439
57	Vermilion	0	0.000%	0	3,233
58	Vernon	0	0.000%	0	3,482
59	Washington	2,457	6.552%	330	2,776
60	Webster	588	1.568%	108	2,584
61	West Baton Rouge	4,036	10.763%	373	1,636
62	West Carroll	5,392	14.379%	303	1,078
63	West Feliciana	5,384	14.357%	304	1,040
64	Winn	4,995	13.320%	334	1,290
65	City of Monroe	0	0.000%	0	3,794
66	City of Bogalusa	5,334	14.224%	308	1,649
67	Zachary Community	3,011	8.029%	360	1,720
68	City of Baker	5,684	15.157%	275	1,000
69	Central Community	3,962	10.565%	374	1,167
STATE TOTAL		183,434		13,554	261,030

**TABLE 3: FY2009-2010 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	12,260	\$3,855	\$47,262,300	\$10,947,566	\$10,947,566
2	Allen	5,690	\$3,855	\$21,934,950	\$3,849,946	\$3,849,946
3	Ascension	24,524	\$3,855	\$94,540,020	\$32,816,903	\$32,816,903
4	Assumption	5,614	\$3,855	\$21,641,970	\$4,063,308	\$4,063,308
5	Avoyelles	8,384	\$3,855	\$32,320,320	\$5,293,406	\$5,293,406
6	Beauregard	8,383	\$3,855	\$32,316,465	\$7,592,465	\$7,592,465
7	Bienville	3,149	\$3,855	\$12,139,395	\$7,018,459	\$7,018,459
8	Bossier	25,147	\$3,855	\$96,941,685	\$31,673,761	\$31,673,761
9	Caddo	55,633	\$3,855	\$214,465,215	\$65,547,003	\$65,547,003
10	Calcasieu	43,734	\$3,855	\$168,594,570	\$64,444,190	\$64,444,190
11	Caldwell	2,571	\$3,855	\$9,911,205	\$1,680,348	\$1,680,348
12	Cameron	2,089	\$3,855	\$8,053,095	\$4,638,891	\$4,638,891
13	Catahoula	2,427	\$3,855	\$9,356,085	\$1,525,978	\$1,525,978
14	Claiborne	3,585	\$3,855	\$13,820,175	\$3,264,895	\$3,264,895
15	Concordia	5,413	\$3,855	\$20,867,115	\$4,376,810	\$4,376,810
16	DeSoto	6,618	\$3,855	\$25,512,390	\$9,572,004	\$9,572,004
17	East Baton Rouge	59,822	\$3,855	\$230,613,810	\$123,635,784	\$123,635,784
18	East Carroll	2,080	\$3,855	\$8,018,400	\$1,159,916	\$1,159,916
19	East Feliciana	3,313	\$3,855	\$12,771,615	\$2,923,575	\$2,923,575
20	Evangeline	8,400	\$3,855	\$32,382,000	\$5,970,913	\$5,970,913
21	Franklin	4,519	\$3,855	\$17,420,745	\$2,999,886	\$2,999,886
22	Grant	5,094	\$3,855	\$19,637,370	\$2,096,726	\$2,096,726
23	Iberia	18,551	\$3,855	\$71,514,105	\$20,088,266	\$20,088,266
24	Iberville	6,187	\$3,855	\$23,850,885	\$13,957,888	\$13,957,888
25	Jackson	3,184	\$3,855	\$12,274,320	\$5,058,571	\$5,058,571
26	Jefferson	59,255	\$3,855	\$228,428,025	\$133,965,513	\$133,965,513
27	Jefferson Davis	8,010	\$3,855	\$30,878,550	\$6,546,599	\$6,546,599
28	Lafayette	38,481	\$3,855	\$148,344,255	\$69,552,532	\$69,552,532
29	Lafourche	18,275	\$3,855	\$70,450,125	\$23,714,327	\$23,714,327
30	LaSalle	3,473	\$3,855	\$13,388,415	\$2,778,447	\$2,778,447
31	Lincoln	9,038	\$3,855	\$34,841,490	\$12,601,901	\$12,601,901
32	Livingston	31,607	\$3,855	\$121,844,985	\$17,856,277	\$17,856,277
33	Madison	3,033	\$3,855	\$11,692,215	\$1,847,369	\$1,847,369
34	Morehouse	7,051	\$3,855	\$27,181,605	\$5,573,472	\$5,573,472
35	Natchitoches	9,064	\$3,855	\$34,941,720	\$9,453,435	\$9,453,435
36	Orleans	46,837	\$3,855	\$180,556,635	\$93,040,820	\$93,040,820
37	Ouachita	25,221	\$3,855	\$97,226,955	\$20,014,435	\$20,014,435
38	Plaquemines	5,046	\$3,855	\$19,452,330	\$19,239,222	\$14,589,248
39	Pointe Coupee	4,585	\$3,855	\$17,675,175	\$8,595,204	\$8,595,204
40	Rapides	31,058	\$3,855	\$119,728,590	\$33,744,402	\$33,744,402
41	Red River	2,133	\$3,855	\$8,222,715	\$1,611,786	\$1,611,786
42	Richland	4,913	\$3,855	\$18,939,615	\$3,979,570	\$3,979,570
43	Sabine	5,781	\$3,855	\$22,285,755	\$4,103,772	\$4,103,772
44	St. Bernard	6,239	\$3,855	\$24,051,345	\$9,964,696	\$9,964,696
45	St. Charles	12,338	\$3,855	\$47,562,990	\$31,119,583	\$31,119,583
46	St. Helena	1,913	\$3,855	\$7,374,615	\$1,431,376	\$1,431,376
47	St. James	5,628	\$3,855	\$21,695,940	\$10,743,801	\$10,743,801
48	St. John the Baptist	8,981	\$3,855	\$34,621,755	\$13,679,676	\$13,679,676
49	St. Landry	20,430	\$3,855	\$78,757,650	\$18,445,919	\$18,445,919
50	St. Martin	10,999	\$3,855	\$42,401,145	\$9,170,222	\$9,170,222
51	St. Mary	13,219	\$3,855	\$50,959,245	\$16,869,492	\$16,869,492
52	St. Tammany	49,991	\$3,855	\$192,715,305	\$64,012,610	\$64,012,610
53	Tangipahoa	25,528	\$3,855	\$98,410,440	\$22,032,505	\$22,032,505
54	Tensas	1,217	\$3,855	\$4,691,535	\$1,260,627	\$1,260,627
55	Terrebonne	24,777	\$3,855	\$95,515,335	\$34,046,588	\$34,046,588
56	Union	4,232	\$3,855	\$16,314,360	\$3,895,964	\$3,895,964
57	Vermilion	11,811	\$3,855	\$45,531,405	\$16,750,963	\$16,750,963
58	Vernon	12,589	\$3,855	\$48,530,595	\$6,831,869	\$6,831,869
59	Washington	7,819	\$3,855	\$30,142,245	\$3,546,418	\$3,546,418
60	Webster	9,496	\$3,855	\$36,607,080	\$9,329,955	\$9,329,955
61	West Baton Rouge	5,100	\$3,855	\$19,660,500	\$10,248,553	\$10,248,553
62	West Carroll	3,186	\$3,855	\$12,282,030	\$1,997,599	\$1,997,599
63	West Feliciana	3,156	\$3,855	\$12,166,380	\$7,030,820	\$7,030,820
64	Winn	3,795	\$3,855	\$14,629,725	\$3,336,825	\$3,336,825
65	City of Monroe	12,099	\$3,855	\$46,641,645	\$17,467,836	\$17,467,836
66	City of Bogalusa	3,815	\$3,855	\$14,706,825	\$4,147,333	\$4,147,333
67	Zachary Community	6,209	\$3,855	\$23,935,695	\$6,330,543	\$6,330,543
68	City of Baker	2,816	\$3,855	\$10,855,680	\$2,363,981	\$2,363,981
69	Central Community	4,705	\$3,855	\$18,137,775	\$3,931,529	\$3,931,529
STATE TOTAL		911,320	\$3,855	\$3,513,138,600	\$1,234,403,824	\$1,229,753,850

**TABLE 3: FY2009-2010 Budget Letter
LEVEL 1 BASE PER PUPIL AND LEVEL 2 LOCAL INCENTIVE**

LEA	School System	FY2009-10 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	\$36,314,734	76.84%	23.16%	\$1,225	\$17,897,910	\$6,950,344	\$0
2	Allen	\$18,085,004	82.45%	17.55%	\$964	\$11,319,726	\$7,469,780	\$0
3	Ascension	\$61,723,117	65.29%	34.71%	\$1,758	\$84,635,948	\$51,819,045	\$0
4	Assumption	\$17,578,662	81.22%	18.78%	\$1,080	\$10,865,304	\$6,801,996	\$0
5	Avoyelles	\$27,026,914	83.62%	16.38%	\$895	\$7,489,065	\$2,195,659	\$0
6	Beauregard	\$24,724,000	76.51%	23.49%	\$1,285	\$18,218,725	\$10,626,260	\$0
7	Bienville	\$5,120,936	42.18%	57.82%	\$3,307	\$19,784,327	\$12,765,868	\$0
8	Bossier	\$65,267,924	67.33%	32.67%	\$1,643	\$71,598,861	\$39,925,100	\$0
9	Caddo	\$148,918,212	69.44%	30.56%	\$1,584	\$165,436,494	\$99,889,491	\$0
10	Calcasieu	\$104,150,380	61.78%	38.22%	\$2,087	\$134,118,655	\$69,273,985	\$0
11	Caldwell	\$8,230,857	83.05%	16.95%	\$1,029	\$3,423,602	\$1,743,254	\$0
12	Cameron	\$3,414,204	42.40%	57.60%	\$3,549	\$13,175,514	\$8,536,623	\$0
13	Catahoula	\$7,830,107	83.69%	16.31%	\$948	\$2,831,105	\$1,305,127	\$0
14	Claiborne	\$10,555,280	76.38%	23.62%	\$1,461	\$7,395,110	\$4,130,215	\$0
15	Concordia	\$16,490,305	79.03%	20.97%	\$1,170	\$9,143,659	\$4,766,849	\$0
16	DeSoto	\$15,940,386	62.48%	37.52%	\$2,085	\$30,435,044	\$20,863,040	\$0
17	East Baton Rouge	\$106,978,026	46.39%	53.61%	\$2,882	\$273,264,309	\$149,628,525	\$0
18	East Carroll	\$6,858,484	85.53%	14.47%	\$875	\$2,086,497	\$926,581	\$0
19	East Feliciana	\$9,848,040	77.11%	22.89%	\$1,393	\$4,644,230	\$1,720,655	\$0
20	Evangeline	\$26,411,087	81.56%	18.44%	\$1,054	\$12,131,859	\$6,160,946	\$0
21	Franklin	\$14,420,859	82.78%	17.22%	\$999	\$5,574,444	\$2,574,558	\$0
22	Grant	\$17,540,644	89.32%	10.68%	\$620	\$4,009,254	\$1,912,528	\$0
23	Iberia	\$51,425,839	71.91%	28.09%	\$1,507	\$42,214,881	\$22,126,615	\$0
24	Iberville	\$9,892,997	41.48%	58.52%	\$3,372	\$29,370,721	\$15,412,833	\$0
25	Jackson	\$7,215,749	58.79%	41.21%	\$2,308	\$12,093,617	\$7,035,046	\$0
26	Jefferson	\$94,462,512	41.35%	58.65%	\$3,206	\$246,493,820	\$112,528,307	\$0
27	Jefferson Davis	\$24,331,951	78.80%	21.20%	\$1,174	\$16,804,699	\$10,258,100	\$0
28	Lafayette	\$78,791,723	53.11%	46.89%	\$2,420	\$141,759,884	\$72,207,352	\$0
29	Lafourche	\$46,735,798	66.34%	33.66%	\$1,732	\$51,802,974	\$28,088,647	\$0
30	LaSalle	\$10,609,968	79.25%	20.75%	\$1,142	\$6,513,666	\$3,735,219	\$0
31	Lincoln	\$22,239,589	63.83%	36.17%	\$1,926	\$32,006,236	\$19,404,335	\$0
32	Livingston	\$103,988,708	85.35%	14.65%	\$757	\$46,562,038	\$28,303,327	\$0
33	Madison	\$9,844,846	84.20%	15.80%	\$943	\$5,826,483	\$3,979,114	\$0
34	Morehouse	\$21,608,133	79.50%	20.50%	\$1,197	\$11,682,355	\$6,108,883	\$0
35	Natchitoches	\$25,488,285	72.95%	27.05%	\$1,484	\$19,396,733	\$9,943,298	\$0
36	Orleans	\$87,515,815	48.47%	51.53%	\$2,761	\$179,618,607	\$86,577,787	\$0
37	Ouachita	\$77,212,520	79.41%	20.59%	\$1,080	\$54,746,781	\$34,732,346	\$0
38	Plaquemines	\$4,863,083	25.00%	75.00%	\$4,250	\$31,640,011	\$17,050,764	\$0
39	Pointe Coupee	\$9,079,971	51.37%	48.63%	\$2,998	\$12,515,407	\$3,920,203	\$0
40	Rapides	\$85,984,188	71.82%	28.18%	\$1,493	\$65,067,829	\$31,323,427	\$0
41	Red River	\$6,610,929	80.40%	19.60%	\$1,172	\$4,966,421	\$3,354,635	\$0
42	Richland	\$14,960,045	78.99%	21.01%	\$1,209	\$8,434,242	\$4,454,672	\$0
43	Sabine	\$18,181,983	81.59%	18.41%	\$1,049	\$10,255,761	\$6,151,989	\$0
44	St. Bernard	\$14,086,649	58.57%	41.43%	\$2,286	\$22,605,877	\$12,641,181	\$0
45	St. Charles	\$16,443,407	34.57%	65.43%	\$3,362	\$97,737,228	\$66,617,645	\$0
46	St. Helena	\$5,943,239	80.59%	19.41%	\$1,256	\$2,085,347	\$653,971	\$0
47	St. James	\$10,952,139	50.48%	49.52%	\$2,845	\$28,341,556	\$17,597,755	\$0
48	St. John the Baptist	\$20,942,079	60.49%	39.51%	\$2,251	\$34,690,671	\$21,010,995	\$0
49	St. Landry	\$60,311,731	76.58%	23.42%	\$1,275	\$30,819,755	\$12,373,836	\$0
50	St. Martin	\$33,230,923	78.37%	21.63%	\$1,152	\$18,438,290	\$9,268,068	\$0
51	St. Mary	\$34,089,753	66.90%	33.10%	\$1,845	\$33,263,319	\$16,393,827	\$0
52	St. Tammany	\$128,702,695	66.78%	33.22%	\$1,837	\$178,417,161	\$114,404,551	\$0
53	Tangipahoa	\$76,377,935	77.61%	22.39%	\$1,185	\$38,736,263	\$16,703,758	\$0
54	Tensas	\$3,430,908	73.13%	26.87%	\$1,761	\$2,107,773	\$847,146	\$0
55	Terrebonne	\$61,468,747	64.35%	35.65%	\$1,896	\$57,401,925	\$23,355,337	\$0
56	Union	\$12,418,396	76.12%	23.88%	\$1,395	\$6,717,285	\$2,821,321	\$0
57	Vermilion	\$28,780,442	63.21%	36.79%	\$1,953	\$22,610,492	\$5,859,529	\$0
58	Vernon	\$41,698,726	85.92%	14.08%	\$750	\$15,179,081	\$8,347,212	\$0
59	Washington	\$26,595,827	88.23%	11.77%	\$703	\$8,389,281	\$4,842,863	\$0
60	Webster	\$27,277,125	74.51%	25.49%	\$1,350	\$22,775,103	\$13,445,148	\$0
61	West Baton Rouge	\$9,411,947	47.87%	52.13%	\$2,959	\$22,190,446	\$11,941,893	\$0
62	West Carroll	\$10,284,431	83.74%	16.26%	\$948	\$3,734,971	\$1,737,372	\$0
63	West Feliciana	\$5,135,560	42.21%	57.79%	\$3,323	\$11,475,885	\$4,445,065	\$0
64	Winn	\$11,292,900	77.19%	22.81%	\$1,332	\$7,320,872	\$3,984,047	\$0
65	City of Monroe	\$29,173,809	62.55%	37.45%	\$2,103	\$38,203,447	\$20,735,611	\$0
66	City of Bogalusa	\$10,559,492	71.80%	28.20%	\$1,915	\$7,253,203	\$3,105,870	\$0
67	Zachary Community	\$17,605,152	73.55%	26.45%	\$1,410	\$19,403,966	\$13,073,423	\$0
68	City of Baker	\$8,491,699	78.22%	21.78%	\$1,302	\$6,629,175	\$4,265,194	\$0
69	Central Community	\$14,206,246	78.32%	21.68%	\$1,111	\$7,082,863	\$3,151,334	\$0
	STATE TOTAL	\$2,283,384,751	65.00%	35.00%	\$1,891	\$2,682,864,043	\$1,452,307,280	\$0

**TABLE 3: FY2009-2010 Budget Letter
LEVEL 1 BASE PER PUPIL AND LEVEL 2 LOCAL INCENTIVE**

LEA	School System	34%		1.72				
		Local Revenue Limit on Level 2 State Support	ELIGIBLE LOCAL REVENUE LEVEL 2	LOCAL SHARE of Level 2	FY2009-10 STATE SHARE OF LEVEL 2	Percent State	FY2009-10 Levels 1 & 2 STATE SHARE OF COST	Per Pupil Amount
		19	20	21	22	23	24	25
1	Acadia	\$16,069,182	\$6,950,344	\$2,768,683	\$4,181,661	60.16%	\$40,496,395	\$4,530
2	Allen	\$7,457,883	\$7,457,883	\$2,251,237	\$5,206,646	69.81%	\$23,291,650	\$5,830
3	Ascension	\$32,143,607	\$32,143,607	\$19,190,119	\$12,953,488	40.30%	\$74,676,605	\$4,002
4	Assumption	\$7,358,270	\$6,801,996	\$2,197,154	\$4,604,842	67.70%	\$22,183,504	\$5,898
5	Avoyelles	\$10,988,909	\$2,195,659	\$618,596	\$1,577,063	71.83%	\$28,603,977	\$4,834
6	Beauregard	\$10,987,598	\$10,626,260	\$4,293,307	\$6,332,953	59.60%	\$31,056,953	\$5,255
7	Bienville	\$4,127,394	\$4,127,394	\$4,104,710	\$22,684	0.55%	\$5,143,620	\$2,424
8	Bossier	\$32,960,173	\$32,960,173	\$18,521,112	\$14,439,061	43.81%	\$79,706,985	\$4,134
9	Caddo	\$72,918,173	\$72,918,173	\$38,328,125	\$34,590,048	47.44%	\$183,508,260	\$4,436
10	Calcasieu	\$57,322,154	\$57,322,154	\$37,682,667	\$19,639,487	34.26%	\$123,789,867	\$4,008
11	Caldwell	\$3,369,810	\$1,743,254	\$508,228	\$1,235,026	70.85%	\$9,465,883	\$5,797
12	Cameron	\$2,738,052	\$2,738,052	\$2,712,643	\$25,409	0.93%	\$3,439,613	\$2,632
13	Catahoula	\$3,181,069	\$1,305,127	\$366,130	\$938,997	71.95%	\$8,769,104	\$5,450
14	Claiborne	\$4,698,860	\$4,130,215	\$1,677,958	\$2,452,257	59.37%	\$13,007,537	\$5,823
15	Concordia	\$7,094,819	\$4,766,849	\$1,719,326	\$3,047,523	63.93%	\$19,537,828	\$5,221
16	DeSoto	\$8,674,213	\$8,674,213	\$5,597,851	\$3,076,362	35.47%	\$19,016,748	\$4,143
17	East Baton Rouge	\$78,408,695	\$78,408,695	\$72,300,031	\$6,108,665	7.79%	\$113,086,691	\$2,636
18	East Carroll	\$2,726,256	\$926,581	\$230,611	\$695,970	75.11%	\$7,554,454	\$5,701
19	East Feliciana	\$4,342,349	\$1,720,655	\$677,436	\$1,043,219	60.63%	\$10,891,259	\$5,189
20	Evangeline	\$11,009,880	\$6,160,946	\$1,954,055	\$4,206,891	68.28%	\$30,617,978	\$5,403
21	Franklin	\$5,923,053	\$2,574,558	\$762,543	\$1,812,015	70.38%	\$16,232,874	\$5,406
22	Grant	\$6,676,706	\$1,912,528	\$351,324	\$1,561,204	81.63%	\$19,101,848	\$5,645
23	Iberia	\$24,314,796	\$22,126,615	\$10,690,430	\$11,436,185	51.69%	\$62,862,024	\$4,715
24	Iberville	\$8,109,301	\$8,109,301	\$8,162,368	\$0	0.00%	\$9,892,997	\$2,390
25	Jackson	\$4,173,269	\$4,173,269	\$2,958,063	\$1,215,206	29.12%	\$8,430,955	\$3,846
26	Jefferson	\$77,665,529	\$77,665,529	\$78,347,432	\$0	0.00%	\$94,462,512	\$2,260
27	Jefferson Davis	\$10,498,707	\$10,258,100	\$3,740,514	\$6,517,586	63.54%	\$30,849,537	\$5,533
28	Lafayette	\$50,437,047	\$50,437,047	\$40,677,882	\$9,759,165	19.35%	\$88,550,888	\$3,081
29	Lafourche	\$23,953,043	\$23,953,043	\$13,867,662	\$10,085,381	42.10%	\$56,821,179	\$4,149
30	LaSalle	\$4,552,061	\$3,735,219	\$1,333,100	\$2,402,119	64.31%	\$13,012,087	\$5,346
31	Lincoln	\$11,846,107	\$11,846,107	\$7,369,747	\$4,476,359	37.79%	\$26,715,948	\$4,083
32	Livingston	\$41,427,295	\$28,303,327	\$7,131,872	\$21,171,455	74.80%	\$125,160,163	\$5,308
33	Madison	\$3,975,353	\$3,975,353	\$1,080,342	\$2,895,011	72.82%	\$12,739,857	\$6,507
34	Morehouse	\$9,241,746	\$6,108,883	\$2,153,992	\$3,954,891	64.74%	\$25,563,024	\$5,492
35	Natchitoches	\$11,880,185	\$9,943,298	\$4,626,219	\$5,317,079	53.47%	\$30,805,364	\$4,834
36	Orleans	\$61,389,256	\$61,389,256	\$54,410,280	\$6,978,976	11.37%	\$94,494,791	\$2,805
37	Ouachita	\$33,057,165	\$33,057,165	\$11,707,129	\$21,350,036	64.59%	\$98,562,556	\$5,317
38	Plaquemines	\$6,613,792	\$6,613,792	\$8,531,792	\$0	0.00%	\$4,863,083	\$1,417
39	Pointe Coupee	\$6,009,560	\$3,920,203	\$3,278,999	\$641,204	16.36%	\$9,721,175	\$3,391
40	Rapides	\$40,707,721	\$31,323,427	\$15,182,340	\$16,141,087	51.53%	\$102,125,275	\$4,519
41	Red River	\$2,795,723	\$2,795,723	\$942,494	\$1,853,229	66.29%	\$8,464,158	\$6,156
42	Richland	\$6,439,469	\$4,454,672	\$1,609,794	\$2,844,878	63.86%	\$17,804,923	\$5,409
43	Sabine	\$7,577,157	\$6,151,989	\$1,948,040	\$4,203,949	68.33%	\$22,385,932	\$5,721
44	St. Bernard	\$8,177,457	\$8,177,457	\$5,827,223	\$2,350,234	28.74%	\$16,436,883	\$3,771
45	St. Charles	\$16,171,417	\$16,171,417	\$18,199,248	\$0	0.00%	\$16,443,407	\$1,777
46	St. Helena	\$2,507,369	\$653,971	\$218,330	\$435,641	66.61%	\$6,378,880	\$5,596
47	St. James	\$7,376,620	\$7,376,620	\$6,282,991	\$1,093,628	14.83%	\$12,045,767	\$3,190
48	St. John the Baptist	\$11,771,397	\$11,771,397	\$7,999,512	\$3,771,885	32.04%	\$24,713,964	\$4,066
49	St. Landry	\$26,777,601	\$12,373,836	\$4,984,478	\$7,389,358	59.72%	\$67,701,089	\$4,679
50	St. Martin	\$14,416,389	\$9,268,068	\$3,448,055	\$5,820,013	62.80%	\$39,050,936	\$4,907
51	St. Mary	\$17,326,143	\$16,393,827	\$9,333,334	\$7,060,493	43.07%	\$41,150,246	\$4,502
52	St. Tammany	\$65,523,204	\$65,523,204	\$37,438,910	\$28,084,293	42.86%	\$156,786,988	\$4,499
53	Tangipahoa	\$33,459,550	\$16,703,758	\$6,432,751	\$10,271,007	61.49%	\$86,648,942	\$4,659
54	Tensas	\$1,595,122	\$847,146	\$391,520	\$455,626	53.78%	\$3,886,534	\$5,428
55	Terrebonne	\$32,475,214	\$23,355,337	\$14,321,026	\$9,034,311	38.68%	\$70,503,058	\$3,927
56	Union	\$5,546,882	\$2,821,321	\$1,158,818	\$1,662,503	58.93%	\$14,080,899	\$5,041
57	Vermilion	\$15,480,678	\$5,859,529	\$3,707,840	\$2,151,689	36.72%	\$30,932,131	\$5,606
58	Vernon	\$16,500,402	\$8,347,212	\$2,021,494	\$6,325,718	75.78%	\$48,024,444	\$5,273
59	Washington	\$10,248,363	\$4,842,863	\$980,409	\$3,862,454	79.76%	\$30,458,281	\$6,040
60	Webster	\$12,446,407	\$12,446,407	\$5,456,853	\$6,989,554	56.16%	\$34,266,679	\$4,958
61	West Baton Rouge	\$6,684,570	\$6,684,570	\$5,993,626	\$690,944	10.34%	\$10,102,891	\$2,917
62	West Carroll	\$4,175,890	\$1,737,372	\$485,894	\$1,251,478	72.03%	\$11,535,909	\$5,472
63	West Feliciana	\$4,136,569	\$4,136,569	\$4,111,700	\$24,869	0.60%	\$5,160,429	\$2,439
64	Winn	\$4,974,107	\$3,984,047	\$1,563,069	\$2,420,978	60.77%	\$13,713,878	\$5,475
65	City of Monroe	\$15,858,159	\$15,858,159	\$10,214,875	\$5,643,285	35.59%	\$34,817,094	\$4,192
66	City of Bogalusa	\$5,000,321	\$3,105,870	\$1,506,471	\$1,599,399	51.50%	\$12,158,891	\$5,614
67	Zachary Community	\$8,138,136	\$8,138,136	\$3,702,364	\$4,435,773	54.51%	\$22,040,925	\$4,910
68	City of Baker	\$3,690,931	\$3,690,931	\$1,382,682	\$2,308,249	62.54%	\$10,799,948	\$5,947
69	Central Community	\$6,166,844	\$3,151,334	\$1,175,120	\$1,976,214	62.71%	\$16,182,460	\$4,574
	STATE TOTAL	1,194,467,124	1,032,326,990	\$656,902,926	380,104,866	36.82%	\$2,663,489,616	\$4,096

**TABLE 3: FY2009-2010 Budget Letter
LEVEL 1 BASE PER PUPIL AND LEVEL 2 LOCAL INCENTIVE**

Without Continuation of FY2007/08 & FY2008-09 Pay Raise					
LEA	School System	FY2009-10 Level 3 State Funding without Continuation of FY07-08 and FY08-09 Pay Raise	Per Pupil Amount	FY2009-10 Levels 1, 2 & 3 STATE SHARE OF COST without Continuation of FY2007-08 & FY08-09 Pay Raise	Per Pupil Amount
		26	27	28	29
1	Acadia	\$4,360,967	\$488	\$44,857,362	\$5,018
2	Allen	\$1,947,356	\$487	\$25,239,006	\$6,318
3	Ascension	\$6,018,466	\$322	\$80,695,071	\$4,324
4	Assumption	\$1,420,619	\$378	\$23,604,123	\$6,276
5	Avoyelles	\$2,474,361	\$418	\$31,078,338	\$5,252
6	Beauregard	\$2,131,786	\$361	\$33,188,739	\$5,616
7	Bienville	\$810,962	\$382	\$5,954,582	\$2,806
8	Bossier	\$9,003,293	\$467	\$88,710,278	\$4,601
9	Caddo	\$18,329,238	\$443	\$201,837,498	\$4,879
10	Calcasieu	\$12,121,994	\$393	\$135,911,861	\$4,401
11	Caldwell	\$662,849	\$406	\$10,128,732	\$6,203
12	Cameron	\$787,926	\$603	\$4,227,539	\$3,235
13	Catahoula	\$692,897	\$431	\$9,462,001	\$5,881
14	Claiborne	\$1,048,078	\$469	\$14,055,615	\$6,292
15	Concordia	\$1,434,066	\$383	\$20,971,894	\$5,604
16	DeSoto	\$1,732,852	\$378	\$20,749,600	\$4,521
17	East Baton Rouge	\$42,746,703	\$996	\$155,833,394	\$3,632
18	East Carroll	\$641,243	\$484	\$8,195,697	\$6,185
19	East Feliciana	\$1,125,333	\$536	\$12,016,592	\$5,725
20	Evangeline	\$1,934,221	\$341	\$32,552,199	\$5,744
21	Franklin	\$1,251,676	\$417	\$17,484,550	\$5,822
22	Grant	\$1,109,134	\$328	\$20,210,982	\$5,973
23	Iberia	\$5,401,183	\$405	\$68,263,207	\$5,120
24	Iberville	\$4,234,705	\$1,023	\$14,127,702	\$3,413
25	Jackson	\$764,522	\$349	\$9,195,477	\$4,195
26	Jefferson	\$41,528,368	\$994	\$135,990,880	\$3,254
27	Jefferson Davis	\$2,268,662	\$407	\$33,118,199	\$5,939
28	Lafayette	\$14,272,919	\$497	\$102,823,807	\$3,577
29	Lafourche	\$6,645,837	\$485	\$63,467,016	\$4,635
30	LaSalle	\$987,178	\$406	\$13,999,265	\$5,752
31	Lincoln	\$2,129,933	\$326	\$28,845,881	\$4,409
32	Livingston	\$7,269,018	\$308	\$132,429,181	\$5,617
33	Madison	\$1,005,291	\$513	\$13,745,148	\$7,020
34	Morehouse	\$3,604,482	\$774	\$29,167,506	\$6,266
35	Natchitoches	\$2,332,652	\$366	\$33,138,016	\$5,201
36	Orleans	\$15,137,965	\$449	\$109,632,756	\$3,254
37	Ouachita	\$6,354,013	\$343	\$104,916,569	\$5,660
38	Plaquemines	\$5,616,804	\$1,636	\$10,479,887	\$3,053
39	Pointe Coupee	\$1,691,313	\$590	\$11,412,488	\$3,981
40	Rapides	\$11,372,962	\$503	\$113,498,237	\$5,022
41	Red River	\$794,652	\$578	\$9,258,810	\$6,734
42	Richland	\$1,219,852	\$371	\$19,024,775	\$5,779
43	Sabine	\$1,374,474	\$351	\$23,760,406	\$6,072
44	St. Bernard	\$1,434,889	\$329	\$17,871,772	\$4,100
45	St. Charles	\$9,892,897	\$1,069	\$26,336,304	\$2,846
46	St. Helena	\$571,890	\$502	\$6,950,770	\$6,097
47	St. James	\$3,613,587	\$957	\$15,659,354	\$4,147
48	St. John the Baptist	\$3,265,345	\$537	\$27,979,309	\$4,603
49	St. Landry	\$5,271,236	\$364	\$72,972,325	\$5,043
50	St. Martin	\$3,216,268	\$404	\$42,267,204	\$5,311
51	St. Mary	\$3,428,318	\$375	\$44,578,564	\$4,877
52	St. Tammany	\$12,287,853	\$353	\$169,074,841	\$4,851
53	Tangipahoa	\$8,264,139	\$444	\$94,913,081	\$5,104
54	Tensas	\$404,624	\$565	\$4,291,158	\$5,993
55	Terrebonne	\$8,719,025	\$486	\$79,222,083	\$4,413
56	Union	\$1,946,883	\$697	\$16,027,782	\$5,739
57	Vermilion	\$4,205,351	\$490	\$35,137,482	\$4,096
58	Vernon	\$4,565,801	\$501	\$52,590,245	\$5,775
59	Washington	\$2,408,579	\$478	\$32,866,860	\$6,517
60	Webster	\$2,318,481	\$335	\$36,585,160	\$5,293
61	West Baton Rouge	\$1,761,784	\$509	\$11,864,675	\$3,425
62	West Carroll	\$712,227	\$338	\$12,248,136	\$5,810
63	West Feliciana	\$5,077,958	\$2,400	\$10,238,387	\$4,839
64	Winn	\$983,208	\$392	\$14,697,086	\$5,867
65	City of Monroe	\$4,209,542	\$507	\$39,026,636	\$4,699
66	City of Bogalusa	\$784,154	\$362	\$12,943,045	\$5,976
67	Zachary Community	\$2,160,504	\$481	\$24,201,429	\$5,391
68	City of Baker	\$950,135	\$523	\$11,750,083	\$6,470
69	Central Community	\$1,777,521	\$502	\$17,959,981	\$5,076
	STATE TOTAL	\$344,025,004	\$529	\$3,007,514,620	\$4,625

**TABLE 3: FY2009-2010 Budget Letter
LEVEL 1 BASE PER PUPIL AND LEVEL 2 LOCAL INCENTIVE**

With Continuation of FY2007-08 & FY2008-09 Pay Raise							
LEA	School System	FY2009-10 Level 3 State Funding with Continuation of FY2007-08 & FY08-09 Pay Raise	Per Pupil Amount	FY2009-10 Levels 1, 2 & 3 STATE SHARE OF COST with Continuation of FY2007-08 & FY08-09 Pay Raise	Per Pupil Amount	State Funds (with FY08-09 Pay Raise Continuation) as Percent of Total State and Local	Rank
		30	31	32	33	34	35
1	Acadia	\$8,051,880	\$901	\$48,548,275	\$5,431	73.06%	14
2	Allen	\$3,857,565	\$966	\$27,149,216	\$6,796	70.60%	24
3	Ascension	\$13,438,850	\$720	\$88,115,455	\$4,722	57.56%	49
4	Assumption	\$2,706,693	\$720	\$24,890,197	\$6,618	69.61%	27
5	Avoyelles	\$4,018,757	\$679	\$32,622,734	\$5,513	81.33%	2
6	Beauregard	\$3,952,362	\$669	\$35,009,315	\$5,924	65.77%	36
7	Bienville	\$1,867,782	\$880	\$7,011,402	\$3,304	38.61%	68
8	Bossier	\$16,451,158	\$853	\$96,158,143	\$4,987	59.80%	45
9	Caddo	\$36,130,749	\$873	\$219,639,009	\$5,309	61.33%	43
10	Calcasieu	\$23,024,575	\$746	\$146,814,442	\$4,754	54.66%	54
11	Caldwell	\$1,355,110	\$830	\$10,820,993	\$6,626	75.97%	10
12	Cameron	\$1,570,871	\$1,202	\$5,010,484	\$3,834	40.45%	66
13	Catahoula	\$1,404,188	\$873	\$10,173,292	\$6,323	78.23%	6
14	Claiborne	\$2,084,900	\$933	\$15,092,437	\$6,756	67.11%	34
15	Concordia	\$2,663,612	\$712	\$22,201,440	\$5,933	70.83%	23
16	DeSoto	\$3,797,939	\$827	\$22,814,686	\$4,971	55.56%	52
17	East Baton Rouge	\$60,847,323	\$1,418	\$173,934,014	\$4,054	46.26%	61
18	East Carroll	\$1,324,228	\$999	\$8,878,681	\$6,701	80.97%	3
19	East Feliciana	\$2,159,258	\$1,029	\$13,050,518	\$6,217	73.75%	13
20	Evangeline	\$4,011,460	\$708	\$34,629,438	\$6,111	74.06%	12
21	Franklin	\$2,203,086	\$734	\$18,435,961	\$6,139	76.78%	9
22	Grant	\$2,096,856	\$620	\$21,198,704	\$6,264	84.10%	1
23	Iberia	\$11,044,509	\$828	\$73,906,533	\$5,543	63.65%	41
24	Iberville	\$6,141,418	\$1,484	\$16,034,415	\$3,874	42.08%	65
25	Jackson	\$1,703,202	\$777	\$10,134,157	\$4,623	52.33%	55
26	Jefferson	\$60,410,344	\$1,446	\$154,872,856	\$3,706	42.26%	64
27	Jefferson Davis	\$4,591,902	\$824	\$35,441,440	\$6,356	67.84%	32
28	Lafayette	\$26,399,725	\$918	\$114,950,613	\$3,999	48.93%	60
29	Lafourche	\$12,906,460	\$942	\$69,727,639	\$5,092	59.40%	47
30	LaSalle	\$2,069,992	\$850	\$15,082,079	\$6,196	69.84%	26
31	Lincoln	\$4,868,702	\$744	\$31,584,650	\$4,827	56.37%	50
32	Livingston	\$16,124,915	\$684	\$141,285,077	\$5,992	75.37%	11
33	Madison	\$1,564,476	\$799	\$14,304,333	\$7,306	71.07%	21
34	Morehouse	\$5,172,193	\$1,111	\$30,735,217	\$6,603	72.46%	16
35	Natchitoches	\$4,213,412	\$661	\$35,018,776	\$5,496	64.35%	38
36	Orleans	\$29,763,904	\$883	\$124,258,695	\$3,688	44.59%	62
37	Ouachita	\$14,441,957	\$779	\$113,004,513	\$6,096	68.04%	30
38	Plaquemines	\$7,361,214	\$2,144	\$12,224,297	\$3,561	36.57%	69
39	Pointe Coupee	\$2,909,341	\$1,015	\$12,630,516	\$4,405	50.23%	58
40	Rapides	\$18,612,194	\$824	\$120,737,469	\$5,342	64.98%	37
41	Red River	\$1,388,061	\$1,009	\$9,852,219	\$7,165	69.09%	28
42	Richland	\$2,284,682	\$694	\$20,089,606	\$6,103	70.43%	25
43	Sabine	\$2,730,837	\$698	\$25,116,770	\$6,419	71.01%	22
44	St. Bernard	\$3,428,085	\$786	\$19,864,968	\$4,557	52.27%	56
45	St. Charles	\$14,551,216	\$1,572	\$30,994,623	\$3,349	39.59%	67
46	St. Helena	\$970,525	\$851	\$7,349,406	\$6,447	77.90%	7
47	St. James	\$5,430,560	\$1,438	\$17,476,328	\$4,628	49.10%	59
48	St. John the Baptist	\$6,103,649	\$1,004	\$30,817,614	\$5,070	54.77%	53
49	St. Landry	\$10,395,288	\$718	\$78,096,377	\$5,397	71.70%	19
50	St. Martin	\$6,350,841	\$798	\$45,401,777	\$5,704	71.12%	20
51	St. Mary	\$7,586,467	\$830	\$48,736,714	\$5,332	59.43%	46
52	St. Tammany	\$27,262,793	\$782	\$184,049,781	\$5,281	58.69%	48
53	Tangipahoa	\$15,199,704	\$817	\$101,848,646	\$5,477	72.45%	17
54	Tensas	\$769,505	\$1,075	\$4,656,038	\$6,503	68.84%	29
55	Terrebonne	\$16,488,365	\$918	\$86,991,424	\$4,846	60.25%	44
56	Union	\$3,101,062	\$1,110	\$17,181,961	\$6,152	71.89%	18
57	Vermilion	\$7,615,449	\$888	\$38,547,580	\$4,494	63.03%	42
58	Vernon	\$7,510,641	\$825	\$55,535,084	\$6,098	78.53%	5
59	Washington	\$4,098,942	\$813	\$34,557,224	\$6,853	80.47%	4
60	Webster	\$4,958,105	\$717	\$39,224,783	\$5,675	64.30%	39
61	West Baton Rouge	\$3,315,007	\$957	\$13,417,898	\$3,874	44.21%	63
62	West Carroll	\$1,347,768	\$639	\$12,883,677	\$6,112	77.53%	8
63	West Feliciana	\$6,152,865	\$2,908	\$11,313,294	\$5,347	50.32%	57
64	Winn	\$1,793,425	\$716	\$15,507,303	\$6,191	67.93%	31
65	City of Monroe	\$7,909,669	\$952	\$42,726,762	\$5,145	56.18%	51
66	City of Bogalusa	\$1,848,331	\$853	\$14,007,222	\$6,467	65.88%	35
67	Zachary Community	\$3,765,770	\$839	\$25,806,695	\$5,749	64.08%	40
68	City of Baker	\$1,694,314	\$933	\$12,494,262	\$6,880	67.36%	33
69	Central Community	\$2,932,820	\$829	\$19,115,280	\$5,403	72.96%	15
	STATE TOTAL	\$608,303,810	\$935	\$3,271,793,426	\$5,031	59.12%	

**TABLE 3: FY2009-2010 Budget Letter
LEVEL 1 BASE PER PUPIL AND LEVEL 2 LOCAL INCENTIVE**

LEA	School System	FY2009-10 Levels 1 and 2 LOCAL SHARE OF COST	Per Pupil Amount	Rank	Local Revenue as Percent of Total State and Local	FY2009-10 TOTAL STATE (with Continuation of Pay Raises) AND LOCAL COST OF Levels 1 and 2	Per Pupil Amount	Rank
		36	37	38	39	40	41	42
1	Acadia	\$17,897,910	\$2,002	58	26.94%	66,446,185	\$7,433	66
2	Allen	\$11,307,829	\$2,831	44	29.40%	38,457,045	\$9,626	8
3	Ascension	\$64,960,510	\$3,481	23	42.44%	153,075,965	\$8,203	54
4	Assumption	\$10,865,304	\$2,889	41	30.39%	35,755,501	\$9,507	9
5	Avoyelles	\$7,489,065	\$1,266	68	18.67%	40,111,799	\$6,779	69
6	Beauregard	\$18,218,725	\$3,083	35	34.23%	53,228,040	\$9,006	20
7	Bienville	\$11,145,853	\$5,253	5	61.39%	18,157,255	\$8,557	42
8	Bossier	\$64,633,934	\$3,352	25	40.20%	160,792,077	\$8,339	48
9	Caddo	\$138,465,176	\$3,347	27	38.67%	358,104,185	\$8,656	38
10	Calcasieu	\$121,766,344	\$3,943	19	45.34%	268,580,786	\$8,697	36
11	Caldwell	\$3,423,602	\$2,097	56	24.03%	14,244,595	\$8,723	33
12	Cameron	\$7,376,943	\$5,644	2	59.55%	12,387,428	\$9,478	10
13	Catahoula	\$2,831,105	\$1,760	64	21.77%	13,004,397	\$8,082	56
14	Claiborne	\$7,395,110	\$3,310	29	32.89%	22,487,547	\$10,066	5
15	Concordia	\$9,143,659	\$2,444	50	29.17%	31,345,099	\$8,377	47
16	DeSoto	\$18,246,217	\$3,975	18	44.44%	41,060,903	\$8,946	25
17	East Baton Rouge	\$202,044,479	\$4,709	10	53.74%	375,978,493	\$8,764	31
18	East Carroll	\$2,086,497	\$1,575	67	19.03%	10,965,178	\$8,276	50
19	East Feliciana	\$4,644,230	\$2,213	53	26.25%	17,694,748	\$8,430	46
20	Evangeline	\$12,131,859	\$2,141	54	25.94%	46,761,297	\$8,252	52
21	Franklin	\$5,574,444	\$1,856	61	23.22%	24,010,405	\$7,995	59
22	Grant	\$4,009,254	\$1,185	69	15.90%	25,207,958	\$7,449	65
23	Iberia	\$42,214,881	\$3,166	33	36.35%	116,121,414	\$8,709	35
24	Iberville	\$22,067,189	\$5,332	3	57.92%	38,101,604	\$9,206	15
25	Jackson	\$9,231,840	\$4,212	13	47.67%	19,365,997	\$8,835	27
26	Jefferson	\$211,631,042	\$5,064	7	57.74%	366,503,897	\$8,770	30
27	Jefferson Davis	\$16,804,699	\$3,014	37	32.16%	52,246,139	\$9,370	13
28	Lafayette	\$119,989,579	\$4,174	15	51.07%	234,940,192	\$8,174	55
29	Lafourche	\$47,667,370	\$3,481	24	40.60%	117,395,008	\$8,573	39
30	LaSalle	\$6,513,666	\$2,676	45	30.16%	21,595,745	\$8,873	26
31	Lincoln	\$24,448,008	\$3,737	20	43.63%	56,032,658	\$8,564	40
32	Livingston	\$46,159,604	\$1,958	60	24.63%	187,444,681	\$7,950	60
33	Madison	\$5,822,722	\$2,974	38	28.93%	20,127,055	\$10,279	3
34	Morehouse	\$11,682,355	\$2,510	49	27.54%	42,417,572	\$9,112	18
35	Natchitoches	\$19,396,733	\$3,044	36	35.65%	54,415,509	\$8,540	43
36	Orleans	\$154,430,076	\$4,583	11	55.41%	278,688,771	\$8,271	51
37	Ouachita	\$53,071,600	\$2,863	43	31.96%	166,076,113	\$8,959	24
38	Plaquemines	\$21,203,040	\$6,176	1	63.43%	33,427,336	\$9,737	7
39	Pointe Coupee	\$12,515,407	\$4,365	12	49.77%	25,145,923	\$8,771	29
40	Rapides	\$65,067,829	\$2,879	42	35.02%	185,805,298	\$8,221	53
41	Red River	\$4,407,509	\$3,205	31	30.91%	14,259,728	\$10,371	2
42	Richland	\$8,434,242	\$2,562	48	29.57%	28,523,848	\$8,665	37
43	Sabine	\$10,255,761	\$2,621	47	28.99%	35,372,531	\$9,040	19
44	St. Bernard	\$18,142,153	\$4,162	16	47.73%	38,007,122	\$8,719	34
45	St. Charles	\$47,291,000	\$5,110	6	60.41%	78,285,623	\$8,459	45
46	St. Helena	\$2,085,347	\$1,829	62	22.10%	9,434,753	\$8,276	49
47	St. James	\$18,120,421	\$4,799	9	50.90%	35,596,748	\$9,427	12
48	St. John the Baptist	\$25,451,073	\$4,187	14	45.23%	56,268,686	\$9,258	14
49	St. Landry	\$30,819,755	\$2,130	55	28.30%	108,916,132	\$7,528	64
50	St. Martin	\$18,438,290	\$2,317	52	28.88%	63,840,067	\$8,021	58
51	St. Mary	\$33,263,319	\$3,639	22	40.57%	82,000,033	\$8,971	23
52	St. Tammany	\$129,535,814	\$3,717	21	41.31%	313,585,595	\$8,997	21
53	Tangipahoa	\$38,736,263	\$2,083	57	27.55%	140,584,909	\$7,560	63
54	Tensas	\$2,107,773	\$2,944	39	31.16%	6,763,811	\$9,447	11
55	Terrebonne	\$57,401,925	\$3,197	32	39.75%	144,393,349	\$8,043	57
56	Union	\$6,717,285	\$2,405	51	28.11%	23,899,246	\$8,557	41
57	Vermilion	\$22,610,492	\$2,636	46	36.97%	61,158,072	\$7,130	68
58	Vernon	\$15,179,081	\$1,667	65	21.47%	70,714,165	\$7,765	62
59	Washington	\$8,389,281	\$1,664	66	19.53%	42,946,505	\$8,516	44
60	Webster	\$21,776,362	\$3,151	34	35.70%	61,001,146	\$8,825	28
61	West Baton Rouge	\$16,933,123	\$4,888	8	55.79%	30,351,021	\$8,762	32
62	West Carroll	\$3,734,971	\$1,772	63	22.47%	16,618,648	\$7,884	61
63	West Feliciana	\$11,167,389	\$5,278	4	49.68%	22,480,683	\$10,624	1
64	Winn	\$7,320,872	\$2,923	40	32.07%	22,828,175	\$9,113	17
65	City of Monroe	\$33,325,995	\$4,013	17	43.82%	76,052,758	\$9,157	16
66	City of Bogalusa	\$7,253,203	\$3,349	26	34.12%	21,260,425	\$9,816	6
67	Zachary Community	\$14,468,679	\$3,223	30	35.92%	40,275,374	\$8,972	22
68	City of Baker	\$6,054,912	\$3,334	28	32.64%	18,549,174	\$10,214	4
69	Central Community	\$7,082,863	\$2,002	59	27.04%	26,198,143	\$7,405	67
	STATE TOTAL	\$2,262,080,840	\$3,479		40.88%	\$5,533,874,266	\$8,510	

**TABLE 3: FY2009-2010 Budget Letter
LEVEL 1 BASE PER PUPIL AND LEVEL 2 LOCAL INCENTIVE**

LEA	School System	For Information Only	
		FY2008-09 STATE SHARE OF COST LEVELS 1, 2, & 3 (July 2008) <i>(includes 07/08 & 08/09 Pay Raises)</i>	Difference between FY2009-10 and FY2008-09 STATE SHARE OF COST LEVELS 1, 2, & 3
		43	44
1	Acadia	\$48,970,628	(\$422,353)
2	Allen	\$26,919,444	\$229,772
3	Ascension	\$88,471,553	(\$356,098)
4	Assumption	\$25,775,418	(\$885,220)
5	Avoyelles	\$31,901,467	\$721,267
6	Beauregard	\$34,895,733	\$113,582
7	Bienville	\$8,853,247	(\$1,841,845)
8	Bossier	\$93,033,482	\$3,124,661
9	Caddo	\$220,213,243	(\$574,234)
10	Calcasieu	\$144,210,492	\$2,603,950
11	Caldwell	\$10,901,070	(\$80,077)
12	Cameron	\$6,915,421	(\$1,904,936)
13	Catahoula	\$10,602,435	(\$429,144)
14	Claiborne	\$15,939,837	(\$847,400)
15	Concordia	\$23,168,768	(\$967,327)
16	DeSoto	\$25,227,568	(\$2,412,882)
17	East Baton Rouge	\$173,873,467	\$60,547
18	East Carroll	\$9,159,958	(\$281,277)
19	East Feliciana	\$13,411,832	(\$361,314)
20	Evangeline	\$35,736,354	(\$1,106,916)
21	Franklin	\$17,727,204	\$708,756
22	Grant	\$21,162,115	\$36,589
23	Iberia	\$75,052,478	(\$1,145,945)
24	Iberville	\$16,096,353	(\$61,938)
25	Jackson	\$9,552,018	\$582,139
26	Jefferson	\$144,460,705	\$10,412,150
27	Jefferson Davis	\$35,061,762	\$379,677
28	Lafayette	\$117,076,768	(\$2,126,154)
29	Lafourche	\$71,679,427	(\$1,951,789)
30	LaSalle	\$15,148,787	(\$66,708)
31	Lincoln	\$31,225,383	\$359,268
32	Livingston	\$137,567,672	\$3,717,405
33	Madison	\$13,040,327	\$1,264,007
34	Morehouse	\$28,630,982	\$2,104,235
35	Natchitoches	\$35,497,465	(\$478,689)
36	Orleans	\$119,324,953	\$4,933,742
37	Ouachita	\$111,881,187	\$1,123,326
38	Plaquemines	\$12,761,671	(\$537,374)
39	Pointe Coupee	\$13,046,599	(\$416,083)
40	Rapides	\$118,692,396	\$2,045,073
41	Red River	\$10,393,647	(\$541,428)
42	Richland	\$20,612,769	(\$523,164)
43	Sabine	\$23,781,679	\$1,335,091
44	St. Bernard	\$16,937,704	\$2,927,264
45	St. Charles	\$31,597,929	(\$603,306)
46	St. Helena	\$7,638,523	(\$289,117)
47	St. James	\$18,581,950	(\$1,105,623)
48	St. John the Baptist	\$34,613,915	(\$3,796,301)
49	St. Landry	\$80,157,208	(\$2,060,832)
50	St. Martin	\$46,208,662	(\$806,885)
51	St. Mary	\$48,965,685	(\$228,971)
52	St. Tammany	\$179,657,233	\$4,392,548
53	Tangipahoa	\$101,537,309	\$311,337
54	Tensas	\$4,757,606	(\$101,567)
55	Terrebonne	\$88,105,003	(\$1,113,579)
56	Union	\$15,798,182	\$1,383,779
57	Vermilion	\$41,071,958	(\$2,524,378)
58	Vernon	\$53,787,616	\$1,747,469
59	Washington	\$33,960,337	\$596,887
60	Webster	\$40,132,325	(\$907,542)
61	West Baton Rouge	\$14,076,879	(\$658,981)
62	West Carroll	\$13,468,454	(\$584,777)
63	West Feliciana	\$11,675,034	(\$361,740)
64	Winn	\$15,711,264	(\$203,961)
65	City of Monroe	\$43,232,316	(\$505,554)
66	City of Bogalusa	\$14,058,348	(\$51,126)
67	Zachary Community	\$23,256,630	\$2,550,065
68	City of Baker	\$12,425,813	\$68,449
69	Central Community	\$17,119,528	\$1,995,751
	STATE TOTAL	\$3,256,189,177	\$15,604,249

**Table 4: FY2009-2010 Budget Letter
Level 3 Unequalized Funding**

LEA	School System	Continuation of Prior Year Pay Raises (2001-02 Certificated, 2002-03 Support Worker, and 2006-07 Certificated and Support Worker)		Foreign Language Associates		Accountability Student Transfer	
		Adjusted Pay Raise Continuation Per Pupil Amount from Prior Years	Continuation of Prior Year Pay Raises	Number of Foreign Associate Teachers February 1, 2009	Level 3 State Funding for Foreign Associate Teachers	Number of Students Received from S12 - S16 Schools	2009-10 Accountability Reward Amount
		1	2	3	4	5	6
1	Acadia	\$365	\$3,258,981	0	\$0		\$0
2	Allen	\$364	\$1,454,859	0	\$0		\$0
3	Ascension	\$199	\$3,717,844	0	\$0		\$0
4	Assumption	\$244	\$916,969	2	\$40,000		\$0
5	Avoyelles	\$295	\$1,744,923	0	\$0		\$0
6	Beauregard	\$237	\$1,403,211	0	\$0		\$0
7	Bienville	\$259	\$549,365	0	\$0		\$0
8	Bossier	\$340	\$6,546,239	4	\$80,000		\$0
9	Caddo	\$314	\$13,009,210	11	\$220,000		\$0
10	Calcasieu	\$255	\$7,874,910	22	\$440,000		\$0
11	Caldwell	\$283	\$461,535	0	\$0		\$0
12	Cameron	\$464	\$606,801	1	\$20,000		\$0
13	Catahoula	\$307	\$494,542	0	\$0		\$0
14	Claiborne	\$346	\$772,674	0	\$0		\$0
15	Concordia	\$225	\$842,773	3	\$60,000		\$0
16	DeSoto	\$237	\$1,087,004	4	\$80,000		\$0
17	East Baton Rouge	\$379	\$16,265,435	10	\$200,000		\$0
18	East Carroll	\$330	\$437,899	2	\$40,000		\$0
19	East Feliciana	\$413	\$866,572	0	\$0		\$0
20	Evangeline	\$220	\$1,244,587	0	\$0		\$0
21	Franklin	\$294	\$881,471	0	\$0		\$0
22	Grant	\$204	\$691,960	0	\$0		\$0
23	Iberia	\$265	\$3,537,512	11	\$220,000		\$0
24	Iberville	\$394	\$1,629,028	0	\$0		\$0
25	Jackson	\$226	\$494,296	0	\$0		\$0
26	Jefferson	\$385	\$16,089,150	21	\$420,000		\$0
27	Jefferson Davis	\$276	\$1,541,262	2	\$40,000		\$0
28	Lafayette	\$273	\$7,833,027	45	\$900,000		\$0
29	Lafourche	\$298	\$4,077,662	44	\$880,000		\$0
30	LaSalle	\$282	\$687,118	0	\$0		\$0
31	Lincoln	\$202	\$1,323,322	0	\$0		\$0
32	Livingston	\$184	\$4,342,360	1	\$20,000		\$0
33	Madison	\$370	\$723,912	2	\$40,000		\$0
34	Morehouse	\$307	\$1,430,621	0	\$0		\$0
35	Natchitoches	\$243	\$1,547,122	0	\$0		\$0
36	Orleans	\$312	\$10,524,345	23	\$460,000		\$0
37	Ouachita	\$217	\$4,028,678	2	\$40,000		\$0
38	Plaquemines	\$322	\$1,104,705	1	\$20,000		\$0
39	Pointe Coupee	\$346	\$993,186	1	\$20,000		\$0
40	Rapides	\$380	\$8,586,870	0	\$0		\$0
41	Red River	\$455	\$625,144	0	\$0		\$0
42	Richland	\$211	\$694,019	6	\$120,000		\$0
43	Sabine	\$228	\$892,086	0	\$0		\$0
44	St. Bernard	\$206	\$897,518	0	\$0		\$0
45	St. Charles	\$251	\$2,319,581	0	\$0		\$0
46	St. Helena	\$378	\$431,353	0	\$0		\$0
47	St. James	\$430	\$1,622,056	0	\$0		\$0
48	St. John the Baptist	\$404	\$2,456,059	3	\$60,000		\$0
49	St. Landry	\$220	\$3,187,521	15	\$300,000		\$0
50	St. Martin	\$241	\$1,915,095	16	\$320,000		\$0
51	St. Mary	\$252	\$2,301,430	0	\$0		\$0
52	St. Tammany	\$229	\$7,971,230	1	\$20,000		\$0
53	Tangipahoa	\$317	\$5,891,530	4	\$80,000		\$0
54	Tensas	\$442	\$316,357	0	\$0		\$0
55	Terrebonne	\$362	\$6,505,808	0	\$0		\$0
56	Union	\$201	\$562,566	2	\$40,000		\$0
57	Vermilion	\$367	\$3,147,869	0	\$0		\$0
58	Vernon	\$374	\$3,403,104	2	\$40,000		\$0
59	Washington	\$354	\$1,786,886	0	\$0		\$0
60	Webster	\$212	\$1,466,381	0	\$0		\$0
61	West Baton Rouge	\$385	\$1,334,748	0	\$0		\$0
62	West Carroll	\$215	\$452,356	0	\$0		\$0
63	West Feliciana	\$249	\$526,461	0	\$0		\$0
64	Winn	\$269	\$674,396	0	\$0		\$0
65	City of Monroe	\$384	\$3,185,715	0	\$0		\$0
66	City of Bogalusa	\$239	\$517,133	0	\$0		\$0
67	Zachary Community	\$358	\$1,607,107	0	\$0		\$0
68	City of Baker	\$389	\$706,261	1	\$20,000		\$0
69	Central Community	\$379	\$1,341,362	0	\$0		\$0
STATE TOTALS		\$304	\$194,363,072	262	\$5,240,000	0	\$0

**Table 4: FY2009-2010 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)	Prior Year Reduction of Remaining Hold Harmless (FY07/08 thru FY08/09)	Remaining Hold Harmless (FY2009/10)	One-Tenth (FY09/10) Reduction of Remaining Hold Harmless	Feb. 1, 2009 Membership (per SIS)	Redistribution of Hold Harmless Phase-out (FY2007/08 - FY2009/10)	
		7	8	9	10	11	12	13	14	
									\$23.28	
1	Acadia	\$0	\$0	\$0	\$0	\$0	\$0	8,939	\$208,086	
2	Allen	\$0	\$0	\$0	\$0	\$0	\$0	3,995	\$92,997	
3	Ascension	\$0	\$0	\$0	\$0	\$0	\$0	18,662	\$434,422	
4	Assumption	\$0	\$0	\$0	\$0	\$0	\$0	3,761	\$87,550	
5	Avoyelles	\$0	\$0	\$0	\$0	\$0	\$0	5,917	\$137,738	
6	Beauregard	\$0	\$0	\$0	\$0	\$0	\$0	5,910	\$137,575	
7	Bienville	\$0	\$0	\$0	\$0	\$0	\$0	2,122	\$49,397	
8	Bossier	\$0	\$0	\$0	\$0	\$0	\$0	19,282	\$448,854	
9	Caddo	\$0	\$0	\$0	\$0	\$0	\$0	41,370	\$963,028	
10	Calcasieu	\$0	\$0	\$0	\$0	\$0	\$0	30,882	\$718,884	
11	Caldwell	\$0	\$0	\$0	\$0	\$0	\$0	1,633	\$38,014	
12	Cameron	\$0	\$0	\$0	\$0	\$0	\$0	1,307	\$30,425	
13	Catahoula	\$0	\$0	\$0	\$0	\$0	\$0	1,609	\$37,455	
14	Claiborne	\$0	\$0	\$0	\$0	\$0	\$0	2,234	\$52,004	
15	Concordia	\$224,419	\$0	\$224,419	(\$44,884)	\$179,535	(\$22,442)	-	\$0	
16	DeSoto	\$0	\$0	\$0	\$0	\$0	\$0	4,590	\$106,848	
17	East Baton Rouge	\$25,595,514	\$13,580,692	\$12,014,822	(\$2,402,964)	\$9,611,858	(\$1,201,482)	-	\$0	
18	East Carroll	\$0	\$0	\$0	\$0	\$0	\$0	1,325	\$30,844	
19	East Feliciana	\$0	\$0	\$0	\$0	\$0	\$0	2,099	\$48,861	
20	Evangeline	\$175,620	\$0	\$175,620	(\$35,124)	\$140,496	(\$17,562)	-	\$0	
21	Franklin	\$0	\$0	\$0	\$0	\$0	\$0	3,003	\$69,905	
22	Grant	\$0	\$0	\$0	\$0	\$0	\$0	3,384	\$78,774	
23	Iberia	\$0	\$0	\$0	\$0	\$0	\$0	13,333	\$310,371	
24	Iberville	\$2,421,938	\$1,654,734	\$767,204	(\$153,440)	\$613,764	(\$76,721)	-	\$0	
25	Jackson	\$0	\$0	\$0	\$0	\$0	\$0	2,192	\$51,026	
26	Jefferson	\$23,386,991	\$14,897,747	\$8,489,244	(\$1,697,848)	\$6,791,396	(\$848,925)	-	\$0	
27	Jefferson Davis	\$0	\$0	\$0	\$0	\$0	\$0	5,576	\$129,800	
28	Lafayette	\$1,996,377	\$1,996,377	\$0	\$0	\$0	\$0	28,744	\$669,115	
29	Lafourche	\$0	\$0	\$0	\$0	\$0	\$0	13,694	\$318,775	
30	LaSalle	\$0	\$0	\$0	\$0	\$0	\$0	2,434	\$56,660	
31	Lincoln	\$0	\$0	\$0	\$0	\$0	\$0	6,543	\$152,311	
32	Livingston	\$0	\$0	\$0	\$0	\$0	\$0	23,578	\$548,858	
33	Madison	\$0	\$0	\$0	\$0	\$0	\$0	1,958	\$45,579	
34	Morehouse	\$0	\$0	\$0	\$0	\$0	\$0	4,655	\$108,361	
35	Natchitoches	\$0	\$0	\$0	\$0	\$0	\$0	6,372	\$148,330	
36	Orleans	\$0	\$0	\$0	\$0	\$0	\$0	33,693	\$784,320	
37	Ouachita	\$0	\$0	\$0	\$0	\$0	\$0	18,538	\$431,535	
38	Plaquemines	\$5,387,703	\$1,258,024	\$4,129,679	(\$825,936)	\$3,303,743	(\$412,968)	-	\$0	
39	Pointe Coupee	\$324,688	\$324,688	\$0	\$0	\$0	\$0	2,867	\$66,739	
40	Rapides	\$0	\$0	\$0	\$0	\$0	\$0	22,600	\$526,092	
41	Red River	\$0	\$0	\$0	\$0	\$0	\$0	1,375	\$32,008	
42	Richland	\$0	\$0	\$0	\$0	\$0	\$0	3,292	\$76,633	
43	Sabine	\$0	\$0	\$0	\$0	\$0	\$0	3,913	\$91,088	
44	St. Bernard	\$0	\$0	\$0	\$0	\$0	\$0	4,359	\$101,471	
45	St. Charles	\$9,520,260	\$2,883,682	\$6,636,578	(\$2,334,710)	\$4,301,868	(\$537,734)	-	\$0	
46	St. Helena	\$0	\$0	\$0	\$0	\$0	\$0	1,140	\$26,537	
47	St. James	\$1,851,066	\$1,060,614	\$790,452	(\$158,090)	\$632,362	(\$79,045)	-	\$0	
48	St. John the Baptist	\$0	\$0	\$0	\$0	\$0	\$0	6,078	\$141,486	
49	St. Landry	\$0	\$0	\$0	\$0	\$0	\$0	14,469	\$336,815	
50	St. Martin	\$0	\$0	\$0	\$0	\$0	\$0	7,959	\$185,273	
51	St. Mary	\$0	\$0	\$0	\$0	\$0	\$0	9,141	\$212,788	
52	St. Tammany	\$0	\$0	\$0	\$0	\$0	\$0	34,853	\$811,323	
53	Tangipahoa	\$0	\$0	\$0	\$0	\$0	\$0	18,597	\$432,909	
54	Tensas	\$0	\$0	\$0	\$0	\$0	\$0	716	\$16,667	
55	Terrebonne	\$0	\$0	\$0	\$0	\$0	\$0	17,953	\$417,917	
56	Union	\$0	\$0	\$0	\$0	\$0	\$0	2,793	\$65,017	
57	Vermilion	\$0	\$0	\$0	\$0	\$0	\$0	8,578	\$199,682	
58	Vernon	\$0	\$0	\$0	\$0	\$0	\$0	9,107	\$211,997	
59	Washington	\$0	\$0	\$0	\$0	\$0	\$0	5,043	\$117,393	
60	Webster	\$0	\$0	\$0	\$0	\$0	\$0	6,912	\$160,900	
61	West Baton Rouge	\$0	\$0	\$0	\$0	\$0	\$0	3,464	\$80,636	
62	West Carroll	\$0	\$0	\$0	\$0	\$0	\$0	2,108	\$49,071	
63	West Feliciana	\$5,908,357	\$680,156	\$5,228,201	(\$1,045,640)	\$4,182,561	(\$522,820)	-	\$0	
64	Winn	\$0	\$0	\$0	\$0	\$0	\$0	2,505	\$58,312	
65	City of Monroe	\$0	\$0	\$0	\$0	\$0	\$0	8,305	\$193,327	
66	City of Bogalusa	\$0	\$0	\$0	\$0	\$0	\$0	2,166	\$50,421	
67	Zachary Community	\$0	\$0	\$0	\$0	\$0	\$0	4,489	\$104,497	
68	City of Baker	\$0	\$0	\$0	\$0	\$0	\$0	1,816	\$42,274	
69	Central Community	\$0	\$0	\$0	\$0	\$0	\$0	3,538	\$82,359	
	STATE TOTALS	\$76,792,933	\$38,336,714	\$38,456,219	(\$8,698,636)	\$29,757,583	(\$3,719,699)	533,470	\$12,418,334	

**Table 4: FY2009-2010 Budget Letter
Level 3 Unequalized Funding**

LEA	School System	Mandated Cost Adjustment		Emergency Assistance	Total Level 3 Unequalized Funding (Without Continuation of FY07/08 and FY08/09 Pay Raises)
		Feb. 1, 2009 Student Membership	Increase Cost Adjustment	Emergency Assistance Provided to Districts	
			\$100		
		15	16	17	18
1	Acadia	8,939	\$893,900		\$4,360,967
2	Allen	3,995	\$399,500		\$1,947,356
3	Ascension	18,662	\$1,866,200		\$6,018,466
4	Assumption	3,761	\$376,100		\$1,420,619
5	Avoyelles	5,917	\$591,700		\$2,474,361
6	Beauregard	5,910	\$591,000		\$2,131,786
7	Bienville	2,122	\$212,200		\$810,962
8	Bossier	19,282	\$1,928,200		\$9,003,293
9	Caddo	41,370	\$4,137,000		\$18,329,238
10	Calcasieu	30,882	\$3,088,200		\$12,121,994
11	Caldwell	1,633	\$163,300		\$662,849
12	Cameron	1,307	\$130,700		\$787,926
13	Catahoula	1,609	\$160,900		\$692,897
14	Claiborne	2,234	\$223,400		\$1,048,078
15	Concordia	3,742	\$374,200		\$1,434,066
16	DeSoto	4,590	\$459,000		\$1,732,852
17	East Baton Rouge	42,902	\$4,290,200		\$42,746,703
18	East Carroll	1,325	\$132,500		\$641,243
19	East Feliciana	2,099	\$209,900		\$1,125,333
20	Evangeline	5,667	\$566,700		\$1,934,221
21	Franklin	3,003	\$300,300		\$1,251,676
22	Grant	3,384	\$338,400		\$1,109,134
23	Iberia	13,333	\$1,333,300		\$5,401,183
24	Iberville	4,139	\$413,900		\$4,234,705
25	Jackson	2,192	\$219,200		\$764,522
26	Jefferson	41,790	\$4,179,000		\$41,528,368
27	Jefferson Davis	5,576	\$557,600		\$2,268,662
28	Lafayette	28,744	\$2,874,400		\$14,272,919
29	Lafourche	13,694	\$1,369,400		\$6,645,837
30	LaSalle	2,434	\$243,400		\$987,178
31	Lincoln	6,543	\$654,300		\$2,129,933
32	Livingston	23,578	\$2,357,800		\$7,269,018
33	Madison	1,958	\$195,800		\$1,005,291
34	Morehouse	4,655	\$465,500	\$1,600,000	\$3,604,482
35	Natchitoches	6,372	\$637,200		\$2,332,652
36	Orleans	33,693	\$3,369,300		\$15,137,965
37	Ouachita	18,538	\$1,853,800		\$6,354,013
38	Plaquemines	3,433	\$343,300		\$5,616,804
39	Pointe Coupee	2,867	\$286,700		\$1,691,313
40	Rapides	22,600	\$2,260,000		\$11,372,962
41	Red River	1,375	\$137,500		\$794,652
42	Richland	3,292	\$329,200		\$1,219,852
43	Sabine	3,913	\$391,300		\$1,374,474
44	St. Bernard	4,359	\$435,900		\$1,434,889
45	St. Charles	9,255	\$925,500		\$9,892,897
46	St. Helena	1,140	\$114,000		\$571,890
47	St. James	3,776	\$377,600		\$3,613,587
48	St. John the Baptist	6,078	\$607,800		\$3,265,345
49	St. Landry	14,469	\$1,446,900		\$5,271,236
50	St. Martin	7,959	\$795,900		\$3,216,268
51	St. Mary	9,141	\$914,100		\$3,428,318
52	St. Tammany	34,853	\$3,485,300		\$12,287,853
53	Tangipahoa	18,597	\$1,859,700		\$8,264,139
54	Tensas	716	\$71,600		\$404,624
55	Terrebonne	17,953	\$1,795,300		\$8,719,025
56	Union	2,793	\$279,300	\$1,000,000	\$1,946,883
57	Vermilion	8,578	\$857,800		\$4,205,351
58	Vernon	9,107	\$910,700		\$4,565,801
59	Washington	5,043	\$504,300		\$2,408,579
60	Webster	6,912	\$691,200		\$2,318,481
61	West Baton Rouge	3,464	\$346,400		\$1,761,784
62	West Carroll	2,108	\$210,800		\$712,227
63	West Feliciana	2,116	\$211,600		\$5,077,958
64	Winn	2,505	\$250,500		\$983,208
65	City of Monroe	8,305	\$830,500		\$4,209,542
66	City of Bogalusa	2,166	\$216,600		\$784,154
67	Zachary Community	4,489	\$448,900		\$2,160,504
68	City of Baker	1,816	\$181,600		\$950,135
69	Central Community	3,538	\$353,800		\$1,777,521
	STATE TOTALS	650,290	\$65,029,000	\$2,600,000	\$344,025,004

**Table 4: FY2009-2010 Budget Letter
Level 3 Unequalized Funding**

LEA	School System	FY2007-08 Pay Raise Continuation							
		2007-08 Certificated Pay Raise Supplement (Dec 2007) <small>* See note below</small>	Adjusted Student Membership 10/1/07	Certificated 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 Membership 10/1/07	Support Worker Pay Raise Per Pupil Amount	2007-08 Support Worker Pay Raise Continuation
		19	20	21	22	23	24	25	26
1	Acadia	\$2,136,478	9,167	\$233	\$2,083,323	\$720,167	9,167	\$79	\$702,248
2	Allen	\$1,140,931	4,074	\$280	\$1,118,800	\$295,250	4,074	\$72	\$289,518
3	Ascension	\$4,331,077	18,265	\$237	\$4,425,133	\$1,082,281	18,265	\$59	\$1,105,724
4	Assumption	\$1,004,213	3,921	\$256	\$963,230	\$336,585	3,921	\$86	\$322,844
5	Avoyelles	\$1,205,108	5,934	\$203	\$1,201,684	\$343,671	5,934	\$58	\$342,713
6	Beauregard	\$1,416,213	6,023	\$235	\$1,389,618	\$439,177	6,023	\$73	\$430,957
7	Bienville	\$618,938	2,211	\$280	\$594,033	\$204,348	2,211	\$92	\$196,115
8	Bossier	\$4,344,077	19,366	\$224	\$4,325,145	\$1,221,917	19,366	\$63	\$1,216,694
9	Caddo	\$10,143,411	41,922	\$242	\$10,009,885	\$3,461,299	41,922	\$83	\$3,415,921
10	Calcasieu	\$8,295,953	31,016	\$267	\$8,260,009	\$2,282,164	31,016	\$74	\$2,272,298
11	Caldwell	\$435,921	1,680	\$259	\$423,731	\$157,509	1,680	\$94	\$153,110
12	Cameron	\$495,365	1,499	\$330	\$431,911	\$142,081	1,499	\$95	\$123,877
13	Catahoula	\$434,441	1,698	\$256	\$411,663	\$164,685	1,698	\$97	\$156,057
14	Claiborne	\$653,543	2,386	\$274	\$611,915	\$224,390	2,386	\$94	\$210,085
15	Concordia	\$974,022	3,884	\$251	\$938,419	\$302,177	3,884	\$78	\$291,128
16	DeSoto	\$1,154,791	4,647	\$249	\$1,140,615	\$422,089	4,647	\$91	\$416,910
17	East Baton Rouge	\$10,945,344	44,094	\$248	\$10,649,563	\$2,690,318	44,094	\$61	\$2,617,451
18	East Carroll	\$385,841	1,378	\$280	\$371,000	\$167,312	1,378	\$121	\$160,882
19	East Feliciana	\$622,247	2,182	\$285	\$598,572	\$197,158	2,182	\$90	\$189,666
20	Evangeline	\$1,525,857	5,850	\$261	\$1,478,124	\$418,074	5,850	\$71	\$405,020
21	Franklin	\$703,223	3,184	\$221	\$663,243	\$277,458	3,184	\$87	\$261,681
22	Grant	\$749,082	3,365	\$223	\$753,312	\$233,100	3,365	\$69	\$234,410
23	Iberia	\$3,432,564	13,568	\$253	\$3,373,116	\$838,799	13,568	\$62	\$824,246
24	Iberville	\$1,052,315	4,050	\$260	\$1,075,436	\$316,622	4,050	\$78	\$323,587
25	Jackson	\$549,872	2,221	\$248	\$542,695	\$172,248	2,221	\$78	\$169,990
26	Jefferson	\$11,050,836	41,903	\$264	\$11,020,859	\$3,171,744	41,903	\$76	\$3,163,085
27	Jefferson Davis	\$1,335,332	5,632	\$237	\$1,322,070	\$428,703	5,632	\$76	\$424,445
28	Lafayette	\$7,242,529	29,086	\$249	\$7,157,256	\$1,904,932	29,086	\$65	\$1,882,445
29	Lafourche	\$3,680,405	14,086	\$261	\$3,577,968	\$1,175,057	14,086	\$83	\$1,142,353
30	LaSalle	\$620,677	2,497	\$249	\$605,019	\$222,293	2,497	\$89	\$216,675
31	Lincoln	\$1,613,107	6,451	\$250	\$1,636,143	\$388,943	6,451	\$60	\$394,477
32	Livingston	\$5,131,420	23,608	\$217	\$5,124,914	\$1,454,967	23,608	\$62	\$1,453,112
33	Madison	\$401,497	2,051	\$196	\$383,298	\$184,236	2,051	\$90	\$175,887
34	Morehouse	\$1,189,639	4,776	\$249	\$1,159,514	\$319,996	4,776	\$67	\$311,885
35	Natchitoches	\$1,476,100	6,558	\$225	\$1,434,210	\$332,652	6,558	\$51	\$323,188
36	Orleans	\$8,465,438			\$9,567,080	\$1,383,910			\$1,557,159
37	Ouachita	\$4,617,676	18,606	\$248	\$4,600,761	\$1,554,224	18,606	\$84	\$1,548,479
38	Plaquemines	\$974,776	3,500	\$279	\$956,125	\$390,911	3,500	\$112	\$383,432
39	Pointe Coupee	\$745,422	2,982	\$250	\$716,664	\$219,666	2,982	\$74	\$211,183
40	Rapides	\$5,604,429	22,603	\$248	\$5,603,670	\$1,635,685	22,603	\$72	\$1,635,562
41	Red River	\$403,807	1,429	\$283	\$388,548	\$144,297	1,429	\$101	\$138,848
42	Richland	\$817,482	3,328	\$246	\$808,647	\$258,976	3,328	\$78	\$256,183
43	Sabine	\$1,021,853	3,950	\$259	\$1,012,293	\$347,336	3,950	\$88	\$344,070
44	St. Bernard	\$1,006,563	3,764	\$267	\$1,165,684	\$246,116	3,764	\$65	\$285,035
45	St. Charles	\$2,759,558	9,353	\$295	\$2,730,688	\$771,193	9,353	\$82	\$763,075
46	St. Helena	\$266,711	1,209	\$221	\$251,484	\$97,196	1,209	\$80	\$91,645
47	St. James	\$1,087,697	3,836	\$284	\$1,070,685	\$270,422	3,836	\$71	\$266,208
48	St. John the Baptist	\$1,754,620	6,340	\$277	\$1,682,087	\$414,510	6,340	\$65	\$397,380
49	St. Landry	\$3,536,425	14,795	\$239	\$3,458,525	\$1,090,129	14,795	\$74	\$1,066,076
50	St. Martin	\$1,859,521	8,149	\$228	\$1,816,164	\$559,174	8,149	\$69	\$546,147
51	St. Mary	\$2,470,339	9,435	\$262	\$2,393,388	\$736,689	9,435	\$78	\$713,729
52	St. Tammany	\$8,688,367	34,673	\$251	\$8,733,465	\$2,504,513	34,673	\$72	\$2,517,432
53	Tangipahoa	\$3,980,303	19,022	\$209	\$3,891,422	\$1,349,225	19,022	\$71	\$1,319,085
54	Tensas	\$225,416	740	\$305	\$218,108	\$93,636	740	\$127	\$90,603
55	Terrebonne	\$4,754,629	18,455	\$258	\$4,625,231	\$1,123,715	18,455	\$61	\$1,093,158
56	Union	\$663,656	2,869	\$231	\$646,077	\$236,611	2,869	\$82	\$230,339
57	Vermilion	\$2,159,922	8,729	\$247	\$2,122,540	\$513,363	8,729	\$59	\$504,472
58	Vernon	\$2,126,452	8,997	\$236	\$2,152,439	\$718,157	8,997	\$80	\$726,921
59	Washington	\$1,257,240	5,047	\$249	\$1,256,262	\$425,160	5,047	\$84	\$424,822
60	Webster	\$1,584,011	7,170	\$221	\$1,526,999	\$464,133	7,170	\$65	\$447,414
61	West Baton Rouge	\$907,794	3,469	\$262	\$906,494	\$219,635	3,469	\$63	\$219,306
62	West Carroll	\$526,919	2,201	\$239	\$504,655	\$136,671	2,201	\$62	\$130,886
63	West Feliciana	\$648,167	2,214	\$293	\$619,480	\$189,408	2,214	\$86	\$181,024
64	Winn	\$605,081	2,570	\$235	\$589,777	\$226,162	2,570	\$88	\$220,440
65	City of Monroe	\$2,100,186	8,531	\$246	\$2,044,525	\$761,278	8,531	\$89	\$741,138
66	City of Bogalusa	\$598,967	2,168	\$276	\$598,422	\$222,019	2,168	\$102	\$221,820
67	Zachary Community	\$924,116	4,130	\$224	\$1,004,459	\$161,991	4,130	\$39	\$176,059
68	City of Baker	\$465,705	1,917	\$243	\$441,161	\$127,548	1,917	\$67	\$120,837
69	Central Community	\$620,577	3,051	\$203	\$719,629	\$87,394	3,051	\$29	\$101,328
	STATE TOTALS	\$162,722,194	623,465	\$261	\$162,079,063	\$46,375,455	623,465	\$74	\$45,991,976

**Table 4: FY2009-2010 Budget Letter
Level 3 Unequalized Funding**

LEA	School System	FY2008-09 Pay Raise Continuation				Total Level 3 Unequalized Funding with Continuation of FY07/08 and FY08/09 Pay Raises
		2008-09 Certificated Pay Raise Supplement (Dec. 2008) <small>* See note below</small>	Adjusted Student Mem-ber-ship 10/1/08	Certifi- cated Pay Raise Per Pupil Amount	2008-09 Certificated Pay Raise Continuation	
		27	28	29	30	31
1	Acadia	\$918,511	9,069	\$101	\$905,342	\$8,051,880
2	Allen	\$501,379	3,991	\$126	\$501,892	\$3,857,565
3	Ascension	\$1,898,335	18,749	\$101	\$1,889,528	\$13,438,850
4	Assumption	\$0	3,743	\$0	\$0	\$2,706,693
5	Avoyelles	\$0	6,003	\$0	\$0	\$4,018,757
6	Beauregard	\$0	5,944	\$0	\$0	\$3,952,362
7	Bienville	\$267,167	2,126	\$126	\$266,672	\$1,867,782
8	Bossier	\$1,928,610	19,511	\$99	\$1,906,026	\$16,451,158
9	Caddo	\$4,405,760	41,653	\$106	\$4,375,705	\$36,130,749
10	Calcasieu	\$373,713	31,163	\$12	\$370,275	\$23,024,575
11	Caldwell	\$117,895	1,668	\$71	\$115,420	\$1,355,110
12	Cameron	\$223,859	1,288	\$174	\$227,157	\$1,570,871
13	Catahoula	\$145,084	1,626	\$89	\$143,571	\$1,404,188
14	Claiborne	\$217,127	2,258	\$96	\$214,821	\$2,084,900
15	Concordia	\$0	3,747	\$0	\$0	\$2,663,612
16	DeSoto	\$510,323	4,615	\$111	\$507,562	\$3,797,939
17	East Baton Rouge	\$4,775,517			\$4,833,606	\$60,847,323
18	East Carroll	\$153,155	1,343	\$114	\$151,103	\$1,324,228
19	East Feliciana	\$247,921	2,118	\$117	\$245,688	\$2,159,258
20	Evangeline	\$197,169	5,756	\$34	\$194,095	\$4,011,460
21	Franklin	\$27,004	3,063	\$9	\$26,486	\$2,203,086
22	Grant	\$0	3,415	\$0	\$0	\$2,096,856
23	Iberia	\$1,458,811	13,452	\$108	\$1,445,964	\$11,044,509
24	Iberville	\$506,086	4,126	\$123	\$507,690	\$6,141,418
25	Jackson	\$226,095	2,193	\$103	\$225,995	\$1,703,202
26	Jefferson	\$4,701,259	41,817	\$112	\$4,698,032	\$60,410,344
27	Jefferson Davis	\$577,880	5,587	\$103	\$576,726	\$4,591,902
28	Lafayette	\$3,110,079	28,959	\$107	\$3,087,106	\$26,399,725
29	Lafourche	\$1,570,869	13,966	\$112	\$1,540,301	\$12,906,460
30	LaSalle	\$262,082	2,443	\$107	\$261,120	\$2,069,992
31	Lincoln	\$712,377	6,582	\$108	\$708,149	\$4,868,702
32	Livingston	\$2,292,268	23,728	\$97	\$2,277,871	\$16,124,915
33	Madison	\$0	2,011	\$0	\$0	\$1,564,476
34	Morehouse	\$96,613	4,669	\$21	\$96,312	\$5,172,193
35	Natchitoches	\$123,696	6,390	\$19	\$123,362	\$4,213,412
36	Orleans	\$1,088,281			\$3,501,700	\$29,763,904
37	Ouachita	\$1,946,362	18,611	\$105	\$1,938,704	\$14,441,957
38	Plaquemines	\$413,108	3,503	\$118	\$404,854	\$7,361,214
39	Pointe Coupee	\$271,603			\$290,181	\$2,909,341
40	Rapides	\$0	22,705	\$0	\$0	\$18,612,194
41	Red River	\$67,989	1,416	\$48	\$66,014	\$1,388,061
42	Richland	\$0	3,309	\$0	\$0	\$2,284,682
43	Sabine	\$0	3,917	\$0	\$0	\$2,730,837
44	St. Bernard	\$529,542	4,255	\$124	\$542,478	\$3,428,085
45	St. Charles	\$1,170,472	9,302	\$126	\$1,164,557	\$14,551,216
46	St. Helena	\$56,136	1,153	\$49	\$55,507	\$970,525
47	St. James	\$482,106	3,792	\$127	\$480,081	\$5,430,560
48	St. John the Baptist	\$769,941	6,167	\$125	\$758,838	\$6,103,649
49	St. Landry	\$605,618	14,618	\$41	\$599,451	\$10,395,288
50	St. Martin	\$779,962	8,038	\$97	\$772,262	\$6,350,841
51	St. Mary	\$1,060,785	9,226	\$115	\$1,051,032	\$7,586,467
52	St. Tammany	\$3,736,530	34,969	\$107	\$3,724,043	\$27,262,793
53	Tangipahoa	\$1,740,699	18,766	\$93	\$1,725,058	\$15,199,704
54	Tensas	\$56,641	722	\$78	\$56,170	\$769,505
55	Terrebonne	\$2,066,888	18,093	\$114	\$2,050,951	\$16,488,365
56	Union	\$276,159	2,777	\$99	\$277,764	\$3,101,062
57	Vermilion	\$788,657	8,639	\$91	\$783,086	\$7,615,449
58	Vernon	\$65,142	9,064	\$7	\$65,479	\$7,510,641
59	Washington	\$9,314	5,051	\$2	\$9,279	\$4,098,942
60	Webster	\$673,196	6,995	\$96	\$665,211	\$4,958,105
61	West Baton Rouge	\$428,279	3,471	\$123	\$427,423	\$3,315,007
62	West Carroll	\$0	2,152	\$0	\$0	\$1,347,768
63	West Feliciana	\$275,313	2,123	\$130	\$274,403	\$6,152,865
64	Winn	\$0	2,554	\$0	\$0	\$1,793,425
65	City of Monroe	\$926,118	8,411	\$110	\$914,464	\$7,909,669
66	City of Bogalusa	\$250,689	2,226	\$113	\$243,935	\$1,848,331
67	Zachary Community	\$422,271	4,463	\$95	\$424,749	\$3,765,770
68	City of Baker	\$178,779	1,782	\$100	\$182,181	\$1,694,314
69	Central Community	\$334,252	3,537	\$95	\$334,341	\$2,932,820
	STATE TOTALS	\$54,017,476	574,579	\$94	\$56,207,767	\$608,303,810

Table 4A: FY2009-2010 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	3	\$18,000	1	\$4,000	\$22,000
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	3	\$12,000	\$24,000
9	Caddo	6	\$36,000	3	\$12,000	\$48,000
10	Calcasieu	11	\$66,000	10	\$40,000	\$106,000
11	Caldwell	0	\$0	0	\$0	\$0
12	Cameron	1	\$6,000	0	\$0	\$6,000
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	0	\$0	2	\$8,000	\$8,000
17	East Baton Rouge	6	\$36,000	5	\$20,000	\$56,000
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	2	\$12,000	5	\$20,000	\$32,000
24	Iberville	0	\$0	0	\$0	\$0
25	Jackson	0	\$0	0	\$0	\$0
26	Jefferson	7	\$42,000	11	\$44,000	\$86,000
27	Jefferson Davis	0	\$0	0	\$0	\$0
28	Lafayette	14	\$84,000	15	\$60,000	\$144,000
29	Lafourche	3	\$18,000	20	\$80,000	\$98,000
30	LaSalle	0	\$0	0	\$0	\$0
31	Lincoln	0	\$0	0	\$0	\$0
32	Livingston	0	\$0	0	\$0	\$0
33	Madison	0	\$0	1	\$4,000	\$4,000
34	Morehouse	0	\$0	0	\$0	\$0
35	Natchitoches	0	\$0	0	\$0	\$0
36	Orleans	8	\$48,000	12	\$48,000	\$96,000
37	Ouachita	0	\$0	0	\$0	\$0
38	Plaquemines	0	\$0	1	\$4,000	\$4,000
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	1	\$6,000	5	\$20,000	\$26,000
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	0	\$0	0	\$0	\$0
47	St. James	0	\$0	0	\$0	\$0
48	St. John the Baptist	0	\$0	0	\$0	\$0
49	St. Landry	0	\$0	0	\$0	\$0
50	St. Martin	3	\$18,000	7	\$28,000	\$46,000
51	St. Mary	0	\$0	0	\$0	\$0
52	St. Tammany	0	\$0	0	\$0	\$0
53	Tangipahoa	3	\$18,000	0	\$0	\$18,000
54	Tensas	0	\$0	0	\$0	\$0
55	Terrebonne	0	\$0	0	\$0	\$0
56	Union	0	\$0	1	\$4,000	\$4,000
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	0	\$0	\$0
68	City of Baker	0	\$0	0	\$0	\$0
69	Central Community	0	\$0	0	\$0	\$0
	STATE TOTALS	71	\$426,000	104	\$416,000	\$842,000
	RSD Operated: Tureaud	0	\$0	1	\$4,000	\$4,000
	RSD Chartered: M.L. King	1	\$6,000	0	\$0	\$6,000
	GRAND TOTAL STATE	72	\$432,000	105	\$420,000	\$852,000

Table 5A: FY2009-2010 MFP Allocation for Lab Schools

School	2007-08 Pay Raise Continuation							
	1	2	3	4	5	6	7	8
LSU Lab. School	1,344	\$4,625	\$6,216,000	\$196	\$263,424	\$23	\$30,912	\$294,336
Southern Univ. Lab. School	345	\$4,625	\$1,595,625	\$217	\$74,865	\$59	\$20,355	\$95,220
TOTAL	1,689		\$7,811,625		\$338,289		\$51,267	\$389,556

School	2008-09 Pay Raise Continuation							
	9	10	11	12	13	14	15	16
LSU Lab. School	\$111,772	1,345	\$83	\$111,689	\$6,622,025	\$0	\$6,622,025	\$551,835
Southern Univ. Lab. School	\$42,370	353	\$120	\$41,410	\$1,732,255	(\$3,760)	\$1,728,495	\$144,041
TOTAL	\$154,142	1,698		\$153,099	\$8,354,280	(\$3,760)	\$8,350,520	\$695,877

**Table 5B-1: FY2009-2010 MFP Budget Letter
Recovery School District (Orleans Parish)**

LEA	Feb. 1, 2009 MFP Membership (Per SIS)*	\$3,254	MFP Allocation	2007-08 Pay Raise Continuation				
		State Share Per Pupil (Levels 1, 2 & 3) for Orleans Parish (Table 3, col. 29)		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
	1	2	3	4	5	6	7	8
OPSB								
Orleans Parish	9,827	\$3,254	\$31,975,814	\$260	\$2,553,257	\$45	\$446,912	\$3,000,169
Recovery School District								
RSD Operated	11,638	\$3,254	\$37,868,579	\$342	\$3,979,559	\$48	\$557,578	\$4,537,137
RSD Chartered								
New Beginnings, UNO (Medard Nelson)	319	\$3,254	\$1,037,986	\$240	\$76,448	\$45	\$14,490	\$90,937
New Beginnings, UNO (Capdou without Early College H.S.)	350	\$3,254	\$1,138,856	\$264	\$92,272	\$53	\$18,508	\$110,780
Dryades (James M. Singleton Charter Middle)	696	\$3,254	\$2,264,696	\$204	\$142,210	\$53	\$36,559	\$178,769
Friends of King (Martin Luther King Elem.)	558	\$3,254	\$1,815,661	\$238	\$133,033	\$83	\$46,499	\$179,532
New Orleans Charter School Fdtn. (N. O. Free)	195	\$3,254	\$634,505	\$212	\$41,429	\$62	\$12,185	\$53,614
New Orleans Charter School Fdtn. (Mc #28 City Park)	339	\$3,254	\$1,103,063	\$163	\$55,153	\$41	\$14,013	\$69,165
Choice Foundation (Lafayette Academy)	704	\$3,254	\$2,290,727	\$323	\$227,561	\$23	\$16,381	\$243,942
Algiers Charter School Assoc. (Harriet Tubman)	387	\$3,254	\$1,259,249	\$247	\$95,644	\$41	\$15,688	\$111,332
Algiers Charter School Assoc. (O. P. Walker Sr. High)	840	\$3,254	\$2,733,254	\$183	\$153,997	\$37	\$31,109	\$185,106
Algiers Charter School Assoc. (McDonogh #32)	472	\$3,254	\$1,535,828	\$390	\$184,243	\$132	\$62,266	\$246,510
Algiers Charter School Assoc. (William J. Fischer)	395	\$3,254	\$1,285,280	\$248	\$97,916	\$54	\$21,475	\$119,391
Algiers Charter School Assoc. (Dwight D. Eisenhower)	542	\$3,254	\$1,763,599	\$254	\$137,753	\$27	\$14,687	\$152,440
Algiers Charter School Assoc. (Martin Behrman)	584	\$3,254	\$1,900,262	\$268	\$156,400	\$46	\$26,964	\$183,364
Algiers Charter School Assoc. (ACSA Tech High at Rosenwald)	254	\$3,254	\$826,484	\$273	\$69,299	\$35	\$8,866	\$78,166
Institute of Academic Excellence, SUNO (Sophie B. Wright)	322	\$3,254	\$1,047,747	\$267	\$85,833	\$63	\$20,154	\$105,987
KIPP New Orleans (McDonogh #15)	431	\$3,254	\$1,402,419	\$257	\$110,849	\$48	\$20,901	\$131,751
KIPP New Orleans (Edward Phillips/Kipp Believe)	255	\$3,254	\$829,738	\$218	\$55,523	\$17	\$4,219	\$59,742
KIPP New Orleans (KIPP Central City Academy)	174	\$3,254	\$566,174	\$159	\$27,736	\$27	\$4,724	\$32,460
Middle School Advocates (Samuel J. Green)	391	\$3,254	\$1,272,264	\$252	\$98,593	\$53	\$20,874	\$119,466
Middle School Advocates (N. O. Charter Middle at Ashe)	153	\$3,254	\$497,843	\$361	\$55,157	\$26	\$3,961	\$59,117
Treme Charter School Assoc (McDonogh #42)	472	\$3,254	\$1,535,828	\$163	\$77,018	\$19	\$8,812	\$85,830
Pelican Educational (Abrahamson Science & Math)	358	\$3,254	\$1,164,887	\$221	\$79,088	\$25	\$9,026	\$88,115
NOLA 180 (Langston Hughes Academy/Marshall)	452	\$3,254	\$1,470,751	\$237	\$106,985	\$20	\$9,125	\$116,110
Broadmoor Charter (Andrew H. Wilson/Mc #7)	402	\$3,254	\$1,308,057	\$252	\$101,204	\$45	\$18,099	\$119,303
N.O. College Prep Academies (N. O. College Prep /S. Williams)	159	\$3,254	\$517,366	\$162	\$25,685	\$49	\$7,800	\$33,485
Esperanza Charter School Assoc (Esperanza/Crossman)	364	\$3,254	\$1,184,410	\$224	\$81,646	\$18	\$6,696	\$88,342
Advocates for Science & Math (New Orleans Charter Science)	84	\$3,254	\$273,325	\$283	\$23,813	\$46	\$3,893	\$27,707
Advocates for Arts and Tech. (Crocker Arts)	62	\$3,254	\$201,740	\$283	\$17,576	\$46	\$2,874	\$20,450
Akili Academy of New Orleans (Akili Academy)	119	\$3,254	\$387,211	\$283	\$33,735	\$46	\$5,516	\$39,251
Intercultural Charter School Brd. (Intercultural Charter)	240	\$3,254	\$780,930	\$283	\$68,038	\$46	\$11,124	\$79,162
KIPP New Orleans, Inc. (Kipp Central City)	94	\$3,254	\$305,864	\$283	\$26,648	\$46	\$4,357	\$31,005
Miller-McCoy Academy (Miller-McCoy Academy)	186	\$3,254	\$605,220	\$283	\$52,729	\$46	\$8,621	\$61,350
Sojourner Truth Academy (Sojourner Truth)	103	\$3,254	\$335,149	\$283	\$29,199	\$46	\$4,774	\$33,974
Pride College Prep Academy (FY2009/10 Transformation School)	120	\$3,254	\$390,465	\$283	\$34,019	\$46	\$5,562	\$39,581
Arise Academy (FY2009/10 Transformation School)	120	\$3,254	\$390,465	\$283	\$34,019	\$46	\$5,562	\$39,581
Success Preparatory Academy (FY2009/10 Transformation School)	160	\$3,254	\$520,620	\$283	\$45,358	\$46	\$7,416	\$52,774
Benjamin E. Mays Schools (FY2009/10 Transformation School)	120	\$3,254	\$390,465	\$283	\$34,019	\$46	\$5,562	\$39,581
New Beginnings Schools Foundation (Thurgood Marshall Early College HS)	252	\$3,254	\$819,976	\$264	\$66,436	\$53	\$13,326	\$79,762
Total RSD Chartered	12,228		39,788,364		3,034,264		\$552,669	\$3,586,932
TOTAL RSD (Operated + Chartered)	23,866		77,656,943		7,013,823		\$1,110,247	\$8,124,070

**Table 5B-1: FY2009-2010 MFP Budget Letter
Recovery School District (Orleans Parish)**

LEA	2008-09 Pay Raise Continuation				Total FY2009-10 MFP Allocation plus Continuation of FY2007/08 & FY2008/09 Pay Raises	.25% Admin Fee to Dept. of Education	Total FY2009-10 MFP Allocation plus Continuation of Pay Raises minus Admin Fee
	2008-09 Certificated Pay Raise Supplement (Dec 2008)	Adjusted Student Membership (10/1/08)	Certifi- cated Pay Raise Per Pupil Amount	2008-09 Certificated Pay Raise Continuation			
	9	10	11	12	13	14	15
OPSB							
Orleans Parish	\$1,088,281	9,932	\$110	\$1,076,776	\$36,052,759	N/A	\$36,052,759
Recovery School District							
RSD Operated	\$1,134,156	11,959	\$95	\$1,103,713	\$43,509,430	N/A	\$43,509,430
RSD Chartered							
New Beginnings, UNO (Medard Nelson)	\$42,370	318	\$133	\$42,503	\$1,171,427	(\$2,929)	\$1,168,498
New Beginnings, UNO (Capdou without Early College H.S.)	\$83,447	601	\$139	\$48,596	\$1,298,233	(\$3,246)	\$1,294,987
Dryades (James M. Singleton Charter Middle)	\$57,670	709	\$81	\$56,613	\$2,500,078	(\$6,250)	\$2,493,828
Friends of King (Martin Luther King Elem.)	\$49,432	567	\$87	\$48,647	\$2,043,840	(\$5,110)	\$2,038,731
New Orleans Charter School Fdtn. (N. O. Free)	\$16,477	203	\$81	\$15,828	\$703,946	(\$1,760)	\$702,186
New Orleans Charter School Fdtn. (Mc #28 City Park)	\$29,424	351	\$84	\$28,418	\$1,200,646	(\$3,002)	\$1,197,645
Choice Foundation (Lafayette Academy)	\$81,562	691	\$118	\$83,096	\$2,617,766	(\$6,544)	\$2,611,221
Algiers Charter School Assoc. (Harriet Tubman)	\$43,547	365	\$119	\$46,172	\$1,416,753	(\$3,542)	\$1,413,211
Algiers Charter School Assoc. (O. P. Walker Sr. High)	\$50,609	853	\$59	\$49,838	\$2,968,198	(\$7,420)	\$2,960,778
Algiers Charter School Assoc. (McDonogh #32)	\$80,032	474	\$169	\$79,694	\$1,862,032	(\$4,655)	\$1,857,377
Algiers Charter School Assoc. (William J. Fischer)	\$57,670	393	\$147	\$57,963	\$1,462,635	(\$3,657)	\$1,458,978
Algiers Charter School Assoc. (Dwight D. Eisenhower)	\$51,786	555	\$93	\$50,573	\$1,966,612	(\$4,917)	\$1,961,695
Algiers Charter School Assoc. (Martin Behrman)	\$30,601	588	\$52	\$30,393	\$2,114,019	(\$5,285)	\$2,108,734
Algiers Charter School Assoc. (ACSA Tech High at Rosenwald)	\$76,501	266	\$288	\$73,050	\$977,700	(\$2,444)	\$975,255
Institute of Academic Excellence, SUNO (Sophie B. Wright)	\$31,166	311	\$100	\$32,268	\$1,186,002	(\$2,965)	\$1,183,037
KIPP New Orleans (McDonogh #15)	\$45,901	430	\$107	\$46,008	\$1,580,177	(\$3,950)	\$1,576,227
KIPP New Orleans (Edward Phillips/Kipp Believe)	\$24,716	254	\$97	\$24,813	\$914,293	(\$2,286)	\$912,007
KIPP New Orleans (KIPP Central City Academy)	\$16,477	176	\$94	\$16,290	\$614,924	(\$1,537)	\$613,386
Middle School Advocates (Samuel J. Green)	\$54,250	402	\$135	\$52,766	\$1,444,496	(\$3,611)	\$1,440,885
Middle School Advocates (N. O. Charter Middle at Ashe)	\$15,889	151	\$105	\$16,099	\$573,060	(\$1,433)	\$571,627
Treme Charter School Assoc (McDonogh #42)	\$46,487	464	\$100	\$47,289	\$1,668,946	(\$4,172)	\$1,664,774
Pelican Educational (Abrahamson Science & Math)	\$42,231	351	\$120	\$43,073	\$1,296,075	(\$3,240)	\$1,292,835
NOLA 180 (Langston Hughes Academy/Marshall)	\$49,373	447	\$110	\$49,925	\$1,636,786	(\$4,092)	\$1,632,694
Broadmoor Charter (Andrew H. Wilson/Mc #7)	\$38,839	392	\$99	\$39,830	\$1,467,190	(\$3,668)	\$1,463,522
N.O. College Prep Academies (N. O. College Prep /S. Williams)	\$16,477	172	\$96	\$15,232	\$566,083	(\$1,415)	\$564,668
Esperanza Charter School Assoc (Esperanza/Crossman)	\$29,424	335	\$88	\$31,971	\$1,304,723	(\$3,262)	\$1,301,461
Advocates for Science & Math (New Orleans Charter Science)	\$11,732	83	\$141	\$11,873	\$312,905	(\$782)	\$312,123
Advocates for Arts and Tech. (Crocketer Arts)	\$15,361	54	\$284	\$17,637	\$239,827	(\$600)	\$239,227
Akili Academy of New Orleans (Akili Academy)	\$11,769	116	\$101	\$12,073	\$438,535	(\$1,096)	\$437,439
Intercultural Charter School Brd. (Intercultural Charter)	\$22,362	218	\$103	\$24,619	\$884,710	(\$2,212)	\$882,499
KIPP New Orleans, Inc. (Kipp Central City)	\$9,416	95	\$99	\$9,317	\$346,186	(\$865)	\$345,320
Miller-McCoy Academy (Miller-McCoy Academy)	\$18,350	196	\$94	\$17,414	\$683,984	(\$1,710)	\$682,274
Sojourner Truth Academy (Sojourner Truth)	\$12,946	108	\$120	\$12,347	\$381,469	(\$954)	\$380,515
Pride College Prep Academy (FY2009/10 Transformation School)			\$104	\$12,460	\$442,506	(\$1,106)	\$441,400
Arise Academy (FY2009/10 Transformation School)			\$104	\$12,460	\$442,506	(\$1,106)	\$441,400
Success Preparatory Academy (FY2009/10 Transformation School)			\$104	\$16,613	\$590,008	(\$1,475)	\$588,533
Benjamin E. Mays Schools (FY2009/10 Transformation School)			\$104	\$12,460	\$442,506	(\$1,106)	\$441,400
New Beginnings Schools Foundation (Thurgood Marshall Early College HS)			\$139	\$34,989	\$934,727	(\$2,337)	\$932,390
TOTAL RSD Chartered				\$1,321,211	44,696,507	(\$111,741)	\$44,584,766
TOTAL RSD (Operated + Chartered)				\$2,424,924	88,205,937	(\$111,741)	\$88,094,196

**Table 5B-1: FY2009-2010 MFP Budget Letter
Recovery School District (Orleans Parish)**

LEA	Audit Adjustments FY07/08 Budget Letter	Audit Adjustments FY08/09 Budget Letter	Total Audit Adjustments	Total FY2009-10 Allocation plus Continuation of Pay Raises minus Admin Fee with Audit Adjustments
	16	17	18	19
OPSB				
Orleans Parish	See Table 2	See Table 2	See Table 2	See Table 2
Recovery School District				
RSD Operated	\$0	(\$578,985)	(\$578,985)	\$42,930,444
RSD Chartered				
New Beginnings, UNO (Medard Nelson)	\$0	\$0	\$0	\$1,168,498
New Beginnings, UNO (Capdou without Early College H.S.)	\$0	(\$1,233)	(\$1,233)	\$1,293,754
Dryades (James M. Singleton Charter Middle)	(\$2,187)	\$0	(\$2,187)	\$2,491,641
Friends of King (Martin Luther King Elem.)	\$0	\$0	\$0	\$2,038,731
New Orleans Charter School Fdtn. (N. O. Free)	\$0	\$0	\$0	\$702,186
New Orleans Charter School Fdtn. (Mc #28 City Park)	\$0	\$0	\$0	\$1,197,645
Choice Foundation (Lafayette Academy)	(\$461)	(\$452)	(\$913)	\$2,610,309
Algiers Charter School Assoc. (Harriet Tubman)	\$0	(\$6,322)	(\$6,322)	\$1,406,889
Algiers Charter School Assoc. (O. P. Walker Sr. High)	\$94,582	(\$6,959)	\$87,622	\$3,048,400
Algiers Charter School Assoc. (McDonogh #32)	\$0	(\$1,685)	(\$1,685)	\$1,855,692
Algiers Charter School Assoc. (William J. Fischer)	\$0	(\$3,083)	(\$3,083)	\$1,455,895
Algiers Charter School Assoc. (Dwight D. Eisenhower)	\$0	\$0	\$0	\$1,961,695
Algiers Charter School Assoc. (Martin Behrman)	\$0	(\$6,166)	(\$6,166)	\$2,102,568
Algiers Charter School Assoc. (ACSA Tech High at Rosenwald)	\$0	(\$6,166)	(\$6,166)	\$969,089
Institute of Academic Excellence, SUNO (Sophie B. Wright)	\$0	(\$0)	(\$0)	\$1,183,037
KIPP New Orleans (McDonogh #15)	\$0	\$0	\$0	\$1,576,227
KIPP New Orleans (Edward Phillips/Kipp Believe)	\$0	\$0	\$0	\$912,007
KIPP New Orleans (KIPP Central City Academy)	\$0	\$0	\$0	\$613,386
Middle School Advocates (Samuel J. Green)	\$0	\$0	\$0	\$1,440,885
Middle School Advocates (N. O. Charter Middle at Ashe)	\$0	\$0	\$0	\$571,627
Treme Charter School Assoc (McDonogh #42)	\$0	\$0	\$0	\$1,664,774
Pelican Educational (Abrahamson Science & Math)	\$0	\$0	\$0	\$1,292,835
NOLA 180 (Langston Hughes Academy/Marshall)	\$0	\$0	\$0	\$1,632,694
Broadmoor Charter (Andrew H. Wilson/Mc #7)	\$0	\$0	\$0	\$1,463,522
N.O. College Prep Academies (N. O. College Prep /S. Williams)	\$0	(\$3,083)	(\$3,083)	\$561,584
Esperanza Charter School Assoc (Esperanza/Crossman)	\$0	\$0	\$0	\$1,301,461
Advocates for Science & Math (New Orleans Charter Science)	\$0	\$0	\$0	\$312,123
Advocates for Arts and Tech. (Crocker Arts)	\$0	\$0	\$0	\$239,227
Akili Academy of New Orleans (Akili Academy)	\$0	\$0	\$0	\$437,439
Intercultural Charter School Brd. (Intercultural Charter)	\$0	\$0	\$0	\$882,499
KIPP New Orleans, Inc. (Kipp Central City)	\$0	\$0	\$0	\$345,320
Miller-McCoy Academy (Miller-McCoy Academy)	\$0	\$0	\$0	\$682,274
Sojourner Truth Academy (Sojourner Truth)	\$0	\$0	\$0	\$380,515
Pride College Prep Academy (FY2009/10 Transformation School)				\$441,400
Arise Academy (FY2009/10 Transformation School)				\$441,400
Success Preparatory Academy (FY2009/10 Transformation School)				\$588,533
Benjamin E. Mays Schools (FY2009/10 Transformation School)				\$441,400
New Beginnings Schools Foundation (Thurgood Marshall Early College HS)				\$932,390
Total RSD Chartered	\$91,934	(\$35,150)	\$56,785	\$44,641,550
TOTAL RSD (Operated + Chartered)	\$91,934	(\$614,135)	(\$522,201)	\$87,571,995

**Table 5B-2: FY2009-2010 MFP Budget Letter
Recovery School District (Allocations for Orleans Parish)**

LEA	Feb. 1, 2009 MFP Membership (Per SIS)	State Share Per Pupil (Levels 1, 2 & 3) (Table 3, Col. 2B)	MFP Allocation	Continuation of FY2007-08 Pay Raise				Continuation of FY2008-09 Pay Raise				Total FY2009-10 MFP Allocation plus Continuation of Pay Raises Admin Fee	Audit Adjustments FY2008-09 Budget Letter	Total FY2009-10 Allocation plus Continuation of Pay Raises minus Admin Fee Adjustments	
				2007-08 Certified Pay Raise Per Pupil Amount	Support Worker Pay Raise Per Pupil Amount	2007-08 Worker Pay Raise Continuation	Total Continuation of FY2007-08 Pay Raise	2008-09 Certified Pay Supplement (Dec 2008)	Adjusted October 1, 2008 MFP Membership	Certified Pay Rate Per Pupil Amount	2008-09 Certified Pay Rate Continuation				Total FY2009-10 MFP Allocation plus Continuation of Pay Raises
EBRPSB	37,906	\$3,632	\$137,686,369	\$248	\$9,409,406	\$61	\$2,312,645	\$11,722,051	\$4,775,517	42,221	\$113	\$4,287,458	\$153,695,878		\$1,710,723
East Baton Rouge Parish (Advance BR)	425	\$3,632	\$1,543,732	\$248	\$105,498	\$61	\$25,929	\$131,427	\$47,929	465	\$103	\$43,806	\$1,714,668	(\$3,945)	\$1,710,723
Prescott Middle (Advance BR)	421	\$3,632	\$1,529,203	\$248	\$104,505	\$61	\$25,685	\$130,190	\$50,419	442	\$114	\$48,024	\$1,703,148	\$0	\$1,703,148
Capital Pre-College for Boys (100 Black Men)	198	\$3,632	\$719,198	\$248	\$49,150	\$61	\$12,080	\$61,230	\$14,123	182	\$78	\$15,365	\$783,803	\$0	\$783,803
Capital Pre-College for Girls (100 Black Men)	191	\$3,632	\$693,771	\$248	\$47,412	\$61	\$11,653	\$59,065	\$15,293	194	\$79	\$15,057	\$765,973	(\$15,761)	\$750,192
Banks Elementary	279	\$3,632	\$1,013,415	\$248	\$69,256	\$61	\$17,022	\$86,278	\$67,478	194	\$113	\$31,446	\$1,128,311		\$1,128,311
Capital Elementary	603	\$3,632	\$2,190,283	\$248	\$149,683	\$61	\$36,789	\$186,472	\$186,472	194	\$113	\$67,963	\$2,444,718		\$2,444,718
Dalton Elementary	364	\$3,632	\$1,322,161	\$248	\$90,356	\$61	\$22,208	\$112,564	\$112,564	194	\$113	\$41,026	\$1,472,061		\$1,472,061
Lamar Elementary	284	\$3,632	\$1,031,576	\$248	\$70,497	\$61	\$17,327	\$87,824	\$87,824	194	\$113	\$32,009	\$1,151,409		\$1,151,409
Park Elementary	394	\$3,632	\$1,431,130	\$248	\$97,803	\$61	\$24,038	\$121,841	\$121,841	194	\$113	\$44,407	\$1,593,385		\$1,593,385
Capital Middle	688	\$3,632	\$2,499,030	\$248	\$170,782	\$61	\$41,975	\$212,757	\$212,757	194	\$113	\$77,544	\$2,782,357		\$2,782,357
Crestworth Middle	536	\$3,632	\$1,946,919	\$248	\$133,051	\$61	\$32,701	\$165,752	\$165,752	194	\$113	\$60,412	\$2,173,983		\$2,173,983
Kenilworth Middle	613	\$3,632	\$2,226,606	\$248	\$152,165	\$61	\$37,399	\$189,564	\$189,564	194	\$113	\$69,090	\$2,479,047		\$2,479,047
Total Type 5 Charters East Baton Rouge Parish	4,996		\$18,147,024		\$1,240,158		\$304,806	\$1,544,964				\$546,148	\$20,238,136		\$20,187,815
Total EBR Parish + RSD Charters	42,902		\$155,833,393		\$10,649,564		\$2,617,451	\$13,267,015				\$4,833,606	\$173,934,014		\$173,883,419
PCPSB	2,462	\$3,981	\$9,800,330	\$250	\$616,426	\$74	\$181,351	\$796,777	\$271,603	2,478	\$110	\$269,849	\$10,866,956		\$10,866,956
Pointe Coupee Parish (Advance BR)	405	\$3,981	\$1,612,158	\$250	\$101,238	\$74	\$29,832	\$131,070	\$21,185	422	\$50	\$20,332	\$1,763,560		\$1,763,560
Total Pointe Coupee + RSD	2,867		\$11,412,488		\$716,664		\$211,183	\$927,847				\$290,181	\$12,630,516		\$12,626,107
CPSSB	40,231	\$4,879	\$196,280,502	\$242	\$9,794,293	\$83	\$3,321,874	\$13,056,167	\$4,405,760	41,653	\$106	\$4,255,233	\$213,591,902		\$213,591,902
Caddo Parish	443	\$4,879	\$2,161,325	\$242	\$107,188	\$83	\$36,579	\$143,767	\$46,856	194	\$106	\$46,856	\$2,346,068	\$0	\$2,346,068
Lincoln Middle	696	\$4,879	\$3,395,671	\$242	\$168,404	\$83	\$57,469	\$225,873	\$73,616	194	\$106	\$73,616	\$3,685,922	\$0	\$3,685,922
Total Type 5 Charters Caddo Parish	1,139		\$5,556,996		\$275,592		\$94,047	\$369,639				\$120,472	\$6,047,107		\$6,031,989

**Table 5C: FY2009-2010 Budget Letter
Type 2 Charter School Allocation (Schools Approved on or after July 1, 2008)**

Charter Schools	Initial Funded Student Count	FY2009-10 MFP State Per Pupil Levels 1, 2 & 3 (per Budget Letter)	State Base Allocation	Continuation of FY2007-08 Pay Raise						Continuation of FY2008-09 Pay Raise		Total State Allocation	Local Per Pupil from EBR Parish (per Calculation)	Total State and Local Allocation	Total State and Local Allocation minus Admin Fee	.25% Admin Fee to Dept. of Education	Monthly Payment Amount July through November 2009
				Certificated Pay Raise Per Pupil Amount	2007-08 Certified Pay Raise Continuation	Support Worker Pay Raise Per Pupil Amount	2007-08 Support Worker Pay Raise Continuation	Total Continuation of FY2007-08 Pay Raise	Certificated Pay Raise Per Pupil Amount	2008-09 Certified Pay Raise Continuation							
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
CSAL																	
East Baton Rouge Parish	100	\$3,632	\$363,231	\$248	\$24,823	\$61	\$6,101	\$30,924	\$113	\$11,311	\$405,466	\$5,331	\$533,100	\$938,566	(\$2,346)	\$936,219	\$78,018
TOTAL CHARTER SCHOOL ALLOCATION	100		\$363,231		\$24,823			\$30,924		\$11,311	\$405,466		\$533,100	\$938,566	(\$2,346)	\$936,219	\$78,018

**TABLE 6: FY2009-2010 Budget Letter
Local Deduction Calculation**

LEA	School System	Local Deduction (Property, Sales & Other Revenue)		
		2007 Ad Valorem Tax Revenues (per 07/08 AFR)	2007 Net Assessed Property (with 10% Cap)	Projected Yield of Property Tax Millage Rate of
		1	2	3
				18.77
1	Acadia	\$6,601,098	\$211,819,105	\$3,975,903
2	Allen	\$3,335,533	\$74,211,973	\$1,392,979
3	Ascension	\$39,948,934	\$676,525,454	\$12,698,570
4	Assumption	\$4,601,756	\$112,005,937	\$2,102,382
5	Avoyelles	\$1,447,172	\$87,499,779	\$1,642,395
6	Beauregard	\$8,160,927	\$161,079,735	\$3,023,511
7	Bienville	\$12,017,559	\$201,195,940	\$3,776,504
8	Bossier	\$31,765,039	\$582,498,464	\$10,933,658
9	Caddo	\$95,069,383	\$1,182,687,910	\$22,199,380
10	Calcasieu	\$40,588,552	\$1,168,655,556	\$21,935,989
11	Caldwell	\$1,347,917	\$36,409,310	\$683,413
12	Cameron	\$11,864,295	\$159,726,519	\$2,998,111
13	Catahoula	\$831,693	\$30,745,465	\$577,101
14	Claiborne	\$3,808,764	\$85,979,627	\$1,613,861
15	Concordia	\$4,256,949	\$109,893,609	\$2,062,733
16	DeSoto	\$15,821,975	\$208,468,317	\$3,913,008
17	East Baton Rouge	\$110,349,448	\$2,569,861,900	\$48,237,020
18	East Carroll	\$418,167	\$30,732,339	\$576,855
19	East Feliciana	\$1,845,234	\$86,529,936	\$1,624,191
20	Evangeline	\$4,539,144	\$129,555,010	\$2,431,783
21	Franklin	\$1,237,886	\$53,919,351	\$1,012,081
22	Grant	\$1,475,474	\$34,184,892	\$641,660
23	Iberia	\$12,969,798	\$351,827,946	\$6,603,908
24	Iberville	\$13,507,105	\$359,786,641	\$6,753,295
25	Jackson	\$4,148,364	\$139,452,819	\$2,617,568
26	Jefferson	\$57,838,540	\$2,562,180,784	\$48,092,843
27	Jefferson Davis	\$6,027,276	\$131,909,810	\$2,475,984
28	Lafayette	\$37,958,447	\$1,159,403,530	\$21,762,325
29	Lafourche	\$21,642,251	\$506,778,347	\$9,512,370
30	LaSalle	\$2,338,897	\$45,703,688	\$857,871
31	Lincoln	\$14,535,368	\$245,105,589	\$4,600,700
32	Livingston	\$12,426,686	\$269,041,839	\$5,049,990
33	Madison	\$1,814,488	\$45,851,466	\$860,645
34	Morehouse	\$5,401,252	\$137,265,164	\$2,576,505
35	Natchitoches	\$6,594,015	\$178,740,111	\$3,355,001
36	Orleans	\$89,527,587	\$2,030,751,671	\$38,117,771
37	Ouachita	\$16,853,349	\$431,199,516	\$8,093,734
38	Plaquemines	\$14,799,804	\$614,657,500	\$11,537,292
39	Pointe Coupee	\$5,124,936	\$275,173,574	\$5,165,084
40	Rapides	\$26,764,886	\$549,087,869	\$10,306,531
41	Red River	\$2,574,909	\$31,800,186	\$596,898
42	Richland	\$2,762,365	\$69,871,897	\$1,311,515
43	Sabine	\$3,518,876	\$84,413,115	\$1,584,458
44	St. Bernard	\$10,448,230	\$230,265,193	\$4,322,141
45	St. Charles	\$52,290,908	\$923,211,269	\$17,328,931
46	St. Helena	\$683,149	\$41,775,173	\$784,132
47	St. James	\$14,971,827	\$313,599,827	\$5,886,356
48	St. John the Baptist	\$11,641,748	\$269,259,691	\$5,054,079
49	St. Landry	\$8,777,938	\$436,275,565	\$8,189,013
50	St. Martin	\$5,734,377	\$167,272,364	\$3,139,749
51	St. Mary	\$14,326,711	\$359,837,529	\$6,754,250
52	St. Tammany	\$83,048,454	\$1,070,017,883	\$20,084,532
53	Tangipahoa	\$5,579,881	\$375,217,842	\$7,042,943
54	Tensas	\$1,316,016	\$40,367,464	\$757,708
55	Terrebonne	\$5,529,805	\$585,896,339	\$10,997,437
56	Union	\$2,098,434	\$91,964,002	\$1,726,190
57	Vermilion	\$9,689,729	\$249,784,270	\$4,688,520
58	Vernon	\$5,003,220	\$104,192,582	\$1,955,724
59	Washington	\$3,583,027	\$69,439,130	\$1,303,392
60	Webster	\$8,320,919	\$160,783,595	\$3,017,953
61	West Baton Rouge	\$10,301,554	\$256,680,897	\$4,817,972
62	West Carroll	\$1,291,993	\$44,945,397	\$843,638
63	West Feliciana	\$7,378,924	\$273,155,585	\$5,127,206
64	Winn	\$2,749,042	\$55,360,871	\$1,039,139
65	City of Monroe	\$13,319,175	\$326,692,694	\$6,132,112
66	City of Bogalusa	\$4,074,235	\$67,783,529	\$1,272,316
67	Zachary Community	\$11,320,993	\$141,936,058	\$2,664,179
68	City of Baker	\$1,392,090	\$33,197,054	\$623,118
69	Central Community	\$1,742,646	\$81,841,960	\$1,536,196
	STATE TOTAL	\$1,057,077,123	\$24,984,942,951	\$468,974,302

**TABLE 6: FY2009-2010 Budget Letter
Local Deduction Calculation**

LEA	School System	Local Deduction (Property, Sales & Other Revenue)(continued)				
		FY2007-08 Sales Tax Revenue (per 07/08 AFR)	FY2007-08 Computed Sales Tax Base with 15% Cap on Growth	Projected Yield of Sales Tax Rate of	Other Revenue	Total Local Deduction (sales,prop, other)
				0.90%		
		4	5	6	7	8
1	Acadia	\$10,760,720	\$717,381,333	\$6,435,571	\$536,092	\$10,947,566
2	Allen	\$7,885,118	\$262,837,267	\$2,357,892	\$99,075	\$3,849,946
3	Ascension	\$44,552,548	\$2,227,627,400	\$19,983,867	\$134,466	\$32,816,903
4	Assumption	\$6,138,103	\$204,603,433	\$1,835,481	\$125,445	\$4,063,308
5	Avoyelles	\$5,948,374	\$396,558,267	\$3,557,492	\$93,519	\$5,293,406
6	Beauregard	\$9,745,653	\$474,512,023	\$4,256,809	\$312,145	\$7,592,465
7	Bienville	\$7,618,625	\$344,871,258	\$3,093,812	\$148,143	\$7,018,459
8	Bossier	\$39,176,567	\$2,238,660,971	\$20,082,848	\$657,255	\$31,673,761
9	Caddo	\$67,222,913	\$4,481,527,533	\$40,203,425	\$3,144,198	\$65,547,003
10	Calcasieu	\$92,522,498	\$4,626,124,900	\$41,500,596	\$1,007,605	\$64,444,190
11	Caldwell	\$1,956,193	\$97,809,650	\$877,443	\$119,492	\$1,680,348
12	Cameron	\$0	\$36,736,581	\$329,561	\$1,311,219	\$4,638,891
13	Catahoula	\$1,905,028	\$95,251,400	\$854,493	\$94,384	\$1,525,978
14	Claiborne	\$3,391,776	\$162,353,895	\$1,456,464	\$194,570	\$3,264,895
15	Concordia	\$4,665,182	\$233,259,100	\$2,092,549	\$221,528	\$4,376,810
16	DeSoto	\$13,965,357	\$558,614,280	\$5,011,284	\$647,712	\$9,572,004
17	East Baton Rouge	\$158,700,630	\$7,935,031,500	\$71,184,533	\$4,214,231	\$123,635,784
18	East Carroll	\$1,548,241	\$51,608,033	\$462,972	\$120,089	\$1,159,916
19	East Feliciana	\$2,719,379	\$135,968,950	\$1,219,767	\$79,617	\$2,923,575
20	Evangeline	\$7,350,722	\$367,536,100	\$3,297,137	\$241,993	\$5,970,913
21	Franklin	\$4,259,201	\$212,960,050	\$1,910,448	\$77,357	\$2,999,886
22	Grant	\$1,956,127	\$97,806,350	\$877,413	\$577,653	\$2,096,726
23	Iberia	\$28,580,307	\$1,429,015,350	\$12,819,582	\$664,776	\$20,088,266
24	Iberville	\$15,702,168	\$785,108,400	\$7,043,145	\$161,448	\$13,957,888
25	Jackson	\$7,852,340	\$261,744,667	\$2,348,090	\$92,913	\$5,058,571
26	Jefferson	\$186,384,740	\$9,319,237,000	\$83,602,130	\$2,270,540	\$133,965,513
27	Jefferson Davis	\$10,460,376	\$418,415,040	\$3,753,568	\$317,047	\$6,546,599
28	Lafayette	\$101,570,085	\$5,078,504,250	\$45,558,855	\$2,231,352	\$69,552,532
29	Lafourche	\$28,939,433	\$1,446,971,650	\$12,980,667	\$1,221,290	\$23,714,327
30	LaSalle	\$4,087,727	\$204,386,350	\$1,833,534	\$87,042	\$2,778,447
31	Lincoln	\$17,172,180	\$858,609,000	\$7,702,513	\$298,688	\$12,601,901
32	Livingston	\$33,266,202	\$1,330,648,076	\$11,937,137	\$869,150	\$17,866,277
33	Madison	\$3,960,372	\$104,236,874	\$935,101	\$51,623	\$1,847,369
34	Morehouse	\$5,955,413	\$297,770,650	\$2,671,277	\$325,690	\$5,573,472
35	Natchitoches	\$12,157,467	\$607,873,350	\$5,453,183	\$645,251	\$9,453,435
36	Orleans	\$87,495,865	\$5,833,057,667	\$52,327,894	\$2,595,155	\$93,040,820
37	Ouachita	\$37,052,593	\$1,235,086,433	\$11,079,862	\$840,839	\$20,014,435
38	Plaquemines	\$16,571,240	\$828,562,000	\$7,432,963	\$268,967	\$19,239,222
39	Pointe Coupee	\$7,181,653	\$359,082,650	\$3,221,302	\$208,818	\$8,595,204
40	Rapides	\$36,983,433	\$2,465,562,200	\$22,118,361	\$1,319,510	\$33,744,402
41	Red River	\$2,336,282	\$106,974,265	\$959,658	\$55,230	\$1,611,786
42	Richland	\$5,447,094	\$272,354,700	\$2,443,272	\$224,783	\$3,979,570
43	Sabine	\$6,577,999	\$263,119,960	\$2,360,428	\$158,886	\$4,103,772
44	St. Bernard	\$11,814,389	\$590,719,450	\$5,299,297	\$343,258	\$9,964,696
45	St. Charles	\$45,159,847	\$1,505,328,233	\$13,504,179	\$286,473	\$31,119,583
46	St. Helena	\$1,369,025	\$68,451,250	\$614,071	\$33,173	\$1,431,376
47	St. James	\$13,276,314	\$531,052,560	\$4,764,030	\$93,415	\$10,743,801
48	St. John the Baptist	\$22,811,641	\$935,056,260	\$8,388,315	\$237,282	\$13,679,676
49	St. Landry	\$21,370,615	\$1,068,530,750	\$9,585,704	\$671,202	\$18,445,919
50	St. Martin	\$12,101,536	\$605,076,800	\$5,428,096	\$602,377	\$9,170,222
51	St. Mary	\$18,099,713	\$1,034,269,314	\$9,278,347	\$836,895	\$16,869,492
52	St. Tammany	\$93,281,813	\$4,664,090,650	\$41,841,184	\$2,086,894	\$64,012,610
53	Tangipahoa	\$32,943,491	\$1,647,174,550	\$14,776,671	\$212,891	\$22,032,505
54	Tensas	\$718,613	\$47,907,533	\$429,775	\$73,144	\$1,260,627
55	Terrebonne	\$50,681,690	\$2,436,619,712	\$21,858,721	\$1,190,430	\$34,046,588
56	Union	\$4,441,126	\$222,056,300	\$1,992,049	\$177,725	\$3,895,964
57	Vermilion	\$8,340,650	\$834,065,000	\$7,482,330	\$4,580,113	\$16,750,963
58	Vernon	\$9,610,440	\$480,522,000	\$4,310,724	\$565,421	\$6,831,869
59	Washington	\$4,648,127	\$232,406,350	\$2,084,899	\$158,127	\$3,546,418
60	Webster	\$14,066,619	\$660,404,648	\$5,924,437	\$387,565	\$9,329,955
61	West Baton Rouge	\$11,696,919	\$583,954,360	\$5,238,608	\$191,973	\$10,248,553
62	West Carroll	\$2,337,487	\$116,874,350	\$1,048,470	\$105,491	\$1,997,599
63	West Feliciana	\$3,977,389	\$198,869,450	\$1,784,042	\$119,572	\$7,030,820
64	Winn	\$4,123,905	\$206,195,250	\$1,849,761	\$447,925	\$3,336,825
65	City of Monroe	\$24,568,773	\$1,228,438,650	\$11,020,225	\$315,499	\$17,467,836
66	City of Bogalusa	\$2,953,617	\$295,361,700	\$2,649,666	\$225,351	\$4,147,333
67	Zachary Community	\$8,009,025	\$400,451,250	\$3,592,416	\$73,948	\$6,330,543
68	City of Baker	\$5,191,471	\$188,971,565	\$1,695,249	\$45,614	\$2,363,981
69	Central Community	\$5,340,217	\$267,010,850	\$2,395,333	\$0	\$3,931,529
	STATE TOTAL	\$1,582,658,376	\$80,515,819,590	\$722,300,978	\$43,128,544	\$1,234,403,824

**Table 7: FY2009-2010 Budget Letter
FY2007-2008 Local Property and Sales Tax Revenues**

LEA	School System	2007 ASSESSED PROPERTY VALUE					
		2007 TOTAL ASSESSED PROPERTY VALUE	2007 ASSESSED HOMESTEAD EXEMPTION	2007 NET ASSESSED TAXABLE PROPERTY	(Prior Year) 2006 Net Assessed Taxable Property (Without cap)	% Change	2007 NET ASSESSED TAXABLE PROPERTY with Cap of 10%
		1	2	3	3a	3b	3c
1	Acadia	\$283,777,379	\$71,958,274	\$211,819,105	\$193,761,600	9.32%	\$211,819,105
2	Allen	\$98,451,500	\$24,239,527	\$74,211,973	\$71,265,140	4.14%	\$74,211,973
3	Ascension	\$856,413,240	\$169,306,150	\$687,107,090	\$615,023,140	11.72%	\$676,525,454
4	Assumption	\$145,557,210	\$33,084,201	\$112,473,009	\$101,823,579	10.46%	\$112,005,937
5	Avoyelles	\$139,928,690	\$52,428,911	\$87,499,779	\$82,240,799	6.39%	\$87,499,779
6	Beauregard	\$207,569,449	\$46,489,714	\$161,079,735	\$155,094,988	3.86%	\$161,079,735
7	Bienville	\$259,810,920	\$14,403,911	\$245,407,009	\$182,905,400	34.17%	\$201,195,940
8	Bossier	\$747,619,410	\$165,120,946	\$582,498,464	\$549,508,273	6.00%	\$582,498,464
9	Caddo	\$1,513,460,630	\$330,772,720	\$1,182,687,910	\$1,148,315,340	2.99%	\$1,182,687,910
10	Calcasieu	\$1,435,976,560	\$253,266,522	\$1,182,710,038	\$1,062,414,142	11.32%	\$1,168,655,556
11	Caldwell	\$48,902,140	\$12,492,830	\$36,409,310	\$36,677,330	-0.73%	\$36,409,310
12	Cameron	\$189,218,897	\$7,973,836	\$181,245,061	\$145,205,926	24.82%	\$159,726,519
13	Catahoula	\$44,396,640	\$13,651,175	\$30,745,465	\$29,483,535	4.28%	\$30,745,465
14	Claiborne	\$105,802,236	\$19,822,609	\$85,979,627	\$79,250,657	8.49%	\$85,979,627
15	Concordia	\$136,015,650	\$26,122,041	\$109,893,609	\$106,070,757	3.60%	\$109,893,609
16	DeSoto	\$273,434,195	\$36,296,280	\$237,137,915	\$189,516,652	25.13%	\$208,468,317
17	East Baton Rouge	\$3,092,308,950	\$522,447,050	\$2,569,861,900	\$2,377,641,043	8.08%	\$2,569,861,900
18	East Carroll	\$36,056,864	\$5,324,525	\$30,732,339	\$28,792,558	6.74%	\$30,732,339
19	East Feliciana	\$122,362,750	\$30,761,822	\$91,600,928	\$78,663,578	16.45%	\$86,529,936
20	Evangeline	\$175,128,950	\$45,573,940	\$129,555,010	\$122,611,430	5.66%	\$129,555,010
21	Franklin	\$80,503,643	\$26,584,292	\$53,919,351	\$52,187,875	3.32%	\$53,919,351
22	Grant	\$59,508,948	\$25,324,056	\$34,184,892	\$33,275,873	2.73%	\$34,184,892
23	Iberia	\$452,587,549	\$98,098,992	\$354,488,557	\$319,843,587	10.83%	\$351,827,946
24	Iberville	\$401,222,574	\$41,435,933	\$359,786,641	\$336,819,731	6.82%	\$359,786,641
25	Jackson	\$169,625,030	\$18,269,850	\$151,355,180	\$126,775,290	19.39%	\$139,452,819
26	Jefferson	\$3,340,030,336	\$739,284,610	\$2,600,745,726	\$2,329,255,258	11.66%	\$2,562,180,784
27	Jefferson Davis	\$173,973,580	\$42,063,770	\$131,909,810	\$125,354,074	5.23%	\$131,909,810
28	Lafayette	\$1,470,636,507	\$311,232,977	\$1,159,403,530	\$1,075,087,747	7.84%	\$1,159,403,530
29	Lafourche	\$658,430,990	\$149,912,982	\$508,518,008	\$460,707,588	10.38%	\$506,778,347
30	LaSalle	\$63,840,593	\$18,136,905	\$45,703,688	\$42,018,130	8.77%	\$45,703,688
31	Lincoln	\$304,750,986	\$52,524,903	\$252,226,083	\$222,823,263	13.20%	\$245,105,589
32	Livingston	\$463,254,380	\$189,618,010	\$273,636,370	\$244,583,490	11.88%	\$269,041,839
33	Madison	\$56,062,528	\$10,211,062	\$45,851,466	\$45,221,620	1.39%	\$45,851,466
34	Morehouse	\$171,673,850	\$34,408,686	\$137,265,164	\$134,746,526	1.87%	\$137,265,164
35	Natchitoches	\$225,776,290	\$46,110,247	\$179,666,043	\$162,491,010	10.57%	\$178,740,111
36	Orleans	\$2,836,995,254	\$292,878,255	\$2,544,116,999	\$1,846,137,883	37.81%	\$2,030,751,671
37	Ouachita	\$577,108,129	\$145,908,613	\$431,199,516	\$399,182,494	8.02%	\$431,199,516
38	Plaquemines	\$650,730,980	\$24,504,045	\$626,226,935	\$558,779,545	12.07%	\$614,657,500
39	Pointe Coupee	\$311,665,449	\$36,491,875	\$275,173,574	\$264,951,101	3.86%	\$275,173,574
40	Rapides	\$714,371,754	\$165,283,885	\$549,087,869	\$510,406,854	7.58%	\$549,087,869
41	Red River	\$41,826,500	\$9,872,080	\$31,954,420	\$28,909,260	10.53%	\$31,800,186
42	Richland	\$95,358,810	\$25,486,913	\$69,871,897	\$65,046,287	7.42%	\$69,871,897
43	Sabine	\$114,122,642	\$29,709,527	\$84,413,115	\$83,488,778	1.11%	\$84,413,115
44	St. Bernard	\$266,382,520	\$36,117,327	\$230,265,193	\$221,377,946	4.01%	\$230,265,193
45	St. Charles	\$1,017,863,492	\$94,652,223	\$923,211,269	\$850,550,817	8.54%	\$923,211,269
46	St. Helena	\$58,339,520	\$16,281,120	\$42,058,400	\$37,977,430	10.75%	\$41,775,173
47	St. James	\$348,336,210	\$34,736,383	\$313,599,827	\$300,634,213	4.31%	\$313,599,827
48	St. John the Baptist	\$355,898,302	\$80,999,207	\$274,899,095	\$244,781,537	12.30%	\$269,259,691
49	St. Landry	\$556,912,400	\$109,230,276	\$447,682,124	\$396,614,150	12.88%	\$436,275,565
50	St. Martin	\$241,153,060	\$73,880,696	\$167,272,364	\$155,978,032	7.24%	\$167,272,364
51	St. Mary	\$441,167,246	\$66,791,151	\$374,376,095	\$327,125,026	14.44%	\$359,837,529
52	St. Tammany	\$1,529,956,991	\$437,214,926	\$1,092,742,065	\$972,743,530	12.34%	\$1,070,017,883
53	Tangipahoa	\$537,209,968	\$161,992,126	\$375,217,842	\$342,774,659	9.46%	\$375,217,842
54	Tensas	\$46,381,830	\$6,014,366	\$40,367,464	\$38,963,956	3.60%	\$40,367,464
55	Terrebonne	\$761,386,595	\$164,226,815	\$597,159,780	\$532,633,035	12.11%	\$585,896,339
56	Union	\$124,075,340	\$32,111,338	\$91,964,002	\$88,924,301	3.42%	\$91,964,002
57	Vermilion	\$331,239,570	\$81,455,300	\$249,784,270	\$232,851,550	7.27%	\$249,784,270
58	Vernon	\$144,997,760	\$40,805,178	\$104,192,582	\$106,578,077	-2.24%	\$104,192,582
59	Washington	\$106,274,730	\$36,835,600	\$69,439,130	\$63,134,065	9.99%	\$69,439,130
60	Webster	\$210,426,800	\$49,643,205	\$160,783,595	\$150,801,635	6.62%	\$160,783,595
61	West Baton Rouge	\$293,819,150	\$34,844,993	\$258,974,157	\$233,346,270	10.98%	\$256,680,897
62	West Carroll	\$61,049,090	\$15,003,202	\$46,045,888	\$40,859,452	12.69%	\$44,945,397
63	West Feliciana	\$288,318,647	\$15,163,062	\$273,155,585	\$280,446,321	-2.60%	\$273,155,585
64	Winn	\$71,129,696	\$15,768,825	\$55,360,871	\$52,712,742	5.02%	\$55,360,871
65	City of Monroe	\$372,317,557	\$45,624,863	\$326,692,694	\$318,120,696	2.69%	\$326,692,694
66	City of Bogalusa	\$87,774,850	\$19,926,410	\$67,848,440	\$61,621,390	10.11%	\$67,783,529
67	Zachary Community	\$177,161,010	\$32,119,450	\$145,041,560	\$129,032,780	12.41%	\$141,936,058
68	City of Baker	\$56,408,560	\$19,812,500	\$36,596,060	\$30,179,140	21.26%	\$33,197,054
69	Central Community	\$140,682,410	\$58,840,450	\$81,841,960	\$75,457,027	8.46%	\$81,841,960
	STATE TOTAL	\$31,972,912,866	\$6,194,980,444	\$25,777,932,422	\$23,110,578,908	11.54%	\$24,984,942,951

**Table 7: FY2009-2010 Budget Letter
FY2007-2008 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	\$1,047,095	20.03	\$4,080,412	0	13.45	2	\$708,904	\$5,836,411
2	Allen	4.26	\$301,102	5.13	\$362,595	12.59	85.56	6	\$1,340,703	\$2,004,400
3	Ascension	3.61	\$2,295,777	39.90	\$27,188,249	0	0	0	\$0	\$29,484,026
4	Assumption	5.49	\$614,491	33.88	\$3,792,149	0	0	1	\$0	\$4,406,640
5	Avoyelles	3.62	\$377,739	9.60	\$1,001,460	0	0	0	\$0	\$1,379,199
6	Beauregard	4.37	\$852,492	27.18	\$4,496,963	0	0	0	\$0	\$5,349,455
7	Bienville	5.71	\$1,200,107	46.07	\$9,682,797	0	0	0	\$0	\$10,882,904
8	Bossier	3.63	\$3,573,054	39.35	\$20,590,807	0	0	0	\$0	\$24,163,861
9	Caddo	8.48	\$9,736,130	66.73	\$76,609,107	0	0	0	\$0	\$86,345,237
10	Calcasieu	5.57	\$6,444,720	13.15	\$15,215,072	9.87	9.87	1	\$138,849	\$21,798,641
11	Caldwell	5.37	\$192,882	32.52	\$1,155,035	0	0	0	\$0	\$1,347,917
12	Cameron	4.45	\$951,947	42.92	\$9,181,544	0	0	0	\$0	\$10,133,491
13	Catahoula	4.12	\$126,421	12.67	\$388,733	3.31	5.18	4	\$123,722	\$638,876
14	Claiborne	5.94	\$508,493	11.56	\$499,446	3.88	12.34	5	\$1,059,289	\$2,067,228
15	Concordia	2.97	\$317,836	36.69	\$3,939,113	0	0	1	\$0	\$4,256,949
16	DeSoto	4.56	\$1,073,851	44.00	\$10,377,046	0	0	0	\$0	\$11,450,897
17	East Baton Rouge	5.25	\$13,333,062	38.20	\$97,016,386	0	0	0	\$0	\$110,349,448
18	East Carroll	7.16	\$212,173	7.42	\$205,994	0	0	0	\$0	\$418,167
19	East Feliciana	3.34	\$326,951	15.51	\$1,518,283	0	0	0	\$0	\$1,845,234
20	Evangeline	4.62	\$598,439	10.35	\$1,340,694	2.08	12.32	3	\$1,793,032	\$3,732,165
21	Franklin	4.41	\$400,227	19.45	\$837,659	19.45	19.45	0	\$0	\$1,237,886
22	Grant	5.93	\$201,873	24.12	\$651,916	2	16.12	8	\$523,986	\$1,377,775
23	Iberia	5.28	\$1,877,262	7.36	\$2,616,791	0	0	0	\$0	\$4,494,053
24	Iberville	3.93	\$1,352,059	24.34	\$8,371,642	0	0	0	\$0	\$9,723,701
25	Jackson	4.61	\$668,642	21.00	\$2,876,166	0	0	0	\$0	\$3,544,808
26	Jefferson	2.91	\$7,359,390	20.00	\$50,479,150	0	0	0	\$0	\$57,838,540
27	Jefferson Davis	6.48	\$829,766	10.77	\$1,379,102	4.02	22.55	7	\$1,594,210	\$3,803,078
28	Lafayette	4.59	\$5,162,385	28.97	\$32,573,195	0	0	0	\$0	\$37,735,580
29	Lafourche	3.63	\$1,820,654	22.47	\$11,227,408	0	0	0	\$0	\$13,048,062
30	LaSalle	5.38	\$238,274	46.00	\$2,026,033	0	0	0	\$0	\$2,264,307
31	Lincoln	4.79	\$1,319,478	31.10	\$8,566,556	4.94	11.61	3	\$788,794	\$10,674,828
32	Livingston	3.29	\$874,627	19.18	\$5,098,873	0	0	0	\$0	\$5,973,500
33	Madison	4.76	\$205,807	5.27	\$255,040	0	0	0	\$0	\$460,847
34	Morehouse	5.22	\$705,656	22.46	\$3,035,645	5	9.95	2	\$308,163	\$4,049,464
35	Natchitoches	4.65	\$798,724	7.00	\$1,202,381	7	20	5	\$1,264,417	\$3,265,522
36	Orleans	20.16	\$46,794,663	12.72	\$29,532,258	0	0	0	\$0	\$76,326,921
37	Ouachita	5.18	\$2,192,430	24.15	\$10,221,431	0	0	0	\$0	\$12,413,861
38	Plaquemines	6.03	\$3,626,830	18.38	\$11,172,974	0	0	0	\$0	\$14,799,804
39	Pointe Coupee	4.54	\$1,246,276	11.96	\$3,283,143	0	0	0	\$0	\$4,529,419
40	Rapides	4.78	\$2,583,953	20.99	\$11,347,028	3.04	24.15	13	\$5,422,176	\$19,353,157
41	Red River	4.63	\$142,342	37.13	\$1,141,430	0	0	0	\$0	\$1,283,772
42	Richland	7.79	\$617,845	7.69	\$510,794	0	0	4	\$0	\$1,128,639
43	Sabine	4.80	\$404,340	8.10	\$682,323	6.63	11.24	7	\$688,084	\$1,774,747
44	St. Bernard	3.75	\$824,496	31.25	\$6,870,801	0	0	0	\$0	\$7,695,297
45	St. Charles	4.10	\$3,778,393	47.45	\$42,651,410	0	0	0	\$0	\$46,429,803
46	St. Helena	3.38	\$129,286	14.48	\$553,863	0	0	6	\$0	\$683,149
47	St. James	4.02	\$1,335,708	31.04	\$10,418,885	0	0	0	\$0	\$11,754,593
48	St. John the Baptist	3.73	\$970,636	18.10	\$4,827,013	0	0	0	\$0	\$5,797,649
49	St. Landry	4.45	\$1,558,463	16.15	\$7,203,176	0	0	0	\$0	\$8,761,639
50	St. Martin	2.93	\$460,071	11.20	\$1,758,648	0	0	0	\$0	\$2,218,719
51	St. Mary	8.60	\$3,188,727	11.45	\$4,262,267	11.75	12.6	3	\$4,489,493	\$11,940,487
52	St. Tammany	4.47	\$4,758,024	51.47	\$54,973,054	51.47	51.47	0	\$0	\$59,731,078
53	Tangipahoa	4.06	\$1,539,208	0.00	\$0	0	9	1	\$1,699,445	\$3,238,653
54	Tensas	4.45	\$173,622	29.28	\$1,142,394	0	0	0	\$0	\$1,316,016
55	Terrebonne	3.86	\$2,302,638	5.41	\$3,227,162	0	0	0	\$0	\$5,529,800
56	Union	3.27	\$309,989	17.98	\$1,637,388	1.56	1.64	9	\$151,057	\$2,098,434
57	Vermilion	4.51	\$1,105,796	35.00	\$8,583,933	0	0	0	\$0	\$9,689,729
58	Vernon	3.84	\$392,368	7.44	\$760,216	10	17.64	9	\$1,446,673	\$2,599,257
59	Washington	3.91	\$244,352	15.07	\$941,787	5.12	5.12	1	\$18,580	\$1,204,719
60	Webster	4.68	\$753,523	11.92	\$1,913,996	32.06	32.06	2	\$804,683	\$3,472,202
61	West Baton Rouge	4.39	\$1,134,068	27.00	\$6,972,017	0	0	0	\$0	\$8,106,085
62	West Carroll	7.03	\$323,394	18.78	\$863,918	5	5	1	\$104,681	\$1,291,993
63	West Feliciana	4.46	\$1,177,039	18.50	\$4,882,333	0	0	0	\$0	\$6,059,372
64	Winn	4.88	\$266,930	15.64	\$857,879	6.12	6.12	2	\$145,004	\$1,269,813
65	City of Monroe	7.07	\$2,174,647	20.55	\$6,881,966	0	0	0	\$0	\$9,056,613
66	City of Bogalusa	6.44	\$399,713	56.37	\$3,674,522	0	0	0	\$0	\$4,074,235
67	Zachary Community	5.00	\$714,709	38.20	\$5,460,378	0	0	1	\$0	\$6,175,087
68	City of Baker	5.00	\$160,756	38.20	\$1,231,334	0	0	1	\$0	\$1,392,090
69	Central Community	5.00	\$200,535	38.45	\$1,542,111	0	0	0	\$0	\$1,742,646
	STATE TOTAL	5.02	\$155,885,356	23.62	\$671,823,274	0	85.56	108	\$24,613,945	\$852,322,575

**Table 7: FY2009-2010 Budget Letter
FY2007-2008 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	23.6	5	\$764,687	\$764,687
2	Allen	0	\$0	7.62	47.95	5	\$1,331,133	\$1,331,133
3	Ascension	15.08	\$10,464,908	0	0	0	\$0	\$10,464,908
4	Assumption	1.75	\$195,116	0	0	1	\$0	\$195,116
5	Avoyelles	0	\$0	3	3	1	\$67,973	\$67,973
6	Beauregard	17.8	\$2,811,472	0	0	0	\$0	\$2,811,472
7	Bienville	0	\$0	9.24	31.21	7	\$1,134,655	\$1,134,655
8	Bossier	0	\$0	13.55	13.55	1	\$7,601,178	\$7,601,178
9	Caddo	7.6	\$8,724,146	0	0	0	\$0	\$8,724,146
10	Calcasieu	0	\$0	5.6	41	11	\$18,789,911	\$18,789,911
11	Caldwell	0	\$0	0	0	0	\$0	\$0
12	Cameron	0	\$1,730,804	4	30	4	\$0	\$1,730,804
13	Catahoula	0	\$0	6	20	2	\$192,817	\$192,817
14	Claiborne	0	\$0	31.5	35.42	2	\$1,741,536	\$1,741,536
15	Concordia	0	\$0	0	0	0	\$0	\$0
16	DeSoto	0	\$0	16	34	5	\$4,371,078	\$4,371,078
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	\$806,979	\$806,979
21	Franklin	0	\$0	0	0	0	\$0	\$0
22	Grant	0	\$0	16	32	3	\$97,699	\$97,699
23	Iberia	23.84	\$8,475,745	0	0	0	\$0	\$8,475,745
24	Iberville	11	\$3,783,404	0	0	0	\$0	\$3,783,404
25	Jackson	0	\$603,556	1	10	3	\$0	\$603,556
26	Jefferson	0	\$0	0	0	0	\$0	\$0
27	Jefferson Davis	0	\$0	7.25	22.5	7	\$2,224,198	\$2,224,198
28	Lafayette	0.19	\$222,867	0	0	0	\$0	\$222,867
29	Lafourche	17.2	\$8,594,189	0	0	0	\$0	\$8,594,189
30	LaSalle	1.43	\$74,590	0	0	0	\$0	\$74,590
31	Lincoln	0	\$0	16.95	22.5	3	\$3,860,540	\$3,860,540
32	Livingston	0	\$0	15.98	62.9	10	\$6,453,186	\$6,453,186
33	Madison	30.01	\$1,353,641	0	0	0	\$0	\$1,353,641
34	Morehouse	10	\$1,351,788	0	0	0	\$0	\$1,351,788
35	Natchitoches	0	\$0	16	34	3	\$3,328,493	\$3,328,493
36	Orleans	5.69	\$13,200,666	0	0	0	\$0	\$13,200,666
37	Ouachita	0	\$4,439,488	30	30	2	\$0	\$4,439,488
38	Plaquemines	0	\$0	0	0	0	\$0	\$0
39	Pointe Coupee	0	\$0	1.5	10	2	\$595,517	\$595,517
40	Rapides	0	\$0	0.5	55	13	\$7,411,729	\$7,411,729
41	Red River	42	\$1,291,137	0	0	0	\$0	\$1,291,137
42	Richland	0	\$0	12	30	4	\$1,633,726	\$1,633,726
43	Sabine	0	\$0	14	44	7	\$1,744,129	\$1,744,129
44	St. Bernard	12.5	\$2,752,933	0	0	0	\$0	\$2,752,933
45	St. Charles	6.36	\$5,861,105	0	0	0	\$0	\$5,861,105
46	St. Helena	0	\$0	0	0	6	\$0	\$0
47	St. James	10	\$3,217,234	0	0	0	\$0	\$3,217,234
48	St. John the Baptist	22	\$5,844,099	0	0	0	\$0	\$5,844,099
49	St. Landry	0	\$16,299	0	0	0	\$0	\$16,299
50	St. Martin	22.39	\$3,515,658	0	0	0	\$0	\$3,515,658
51	St. Mary	0	\$0	8.9	23.3	2	\$2,386,224	\$2,386,224
52	St. Tammany	21.9	\$23,317,376	21.9	21.9	0	\$0	\$23,317,376
53	Tangipahoa	0	\$0	5	25	7	\$2,341,228	\$2,341,228
54	Tensas	0	\$0	0	0	0	\$0	\$0
55	Terbonne	0	\$5	0	0	0	\$0	\$5
56	Union	0	\$0	0	0	0	\$0	\$0
57	Vermilion	0	\$0	0	0	0	\$0	\$0
58	Vernon	0	\$0	8.93	87.99	9	\$2,403,963	\$2,403,963
59	Washington	0	\$0	22.5	43	3	\$2,378,308	\$2,378,308
60	Webster	0	\$0	10.2	40	7	\$4,848,717	\$4,848,717
61	West Baton Rouge	8.5	\$2,195,469	0	0	0	\$0	\$2,195,469
62	West Carroll	0	\$0	0	0	0	\$0	\$0
63	West Feliciana	5	\$1,319,552	0	0	0	\$0	\$1,319,552
64	Winn	0	\$0	22	66	4	\$1,479,229	\$1,479,229
65	City of Monroe	13	\$4,262,562	0	0	0	\$0	\$4,262,562
66	City of Bogalusa	0	\$0	0	0	0	\$0	\$0
67	Zachary Community	36	\$5,145,906	0	0	1	\$0	\$5,145,906
68	City of Baker	0	\$0	0	0	1	\$0	\$0
69	Central Community	0	\$0	0	0	0	\$0	\$0
	STATE TOTAL	5.09	\$124,765,715	0	87.99	143	\$79,988,833	\$204,754,548

**Table 7: FY2009-2010 Budget Letter
FY2007-2008 Local Property and Sales Tax Revenues**

LEA	School System	SUMMARY OF AD VALOREM TAXES						TOTAL AD VALOREM REVENUE INCLUDING DEBT (2007-08)
		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	\$5,127,507	\$1,473,591	3.61	27.55	31.16	\$6,601,098
2	Allen	9.39	\$663,697	\$2,671,836	17.94	27.01	44.95	\$3,335,533
3	Ascension	58.59	\$39,948,934	\$0	15.23	42.91	58.14	\$39,948,934
4	Assumption	41.12	\$4,601,756	\$0	1.73	39.18	40.91	\$4,601,756
5	Avoyelles	13.22	\$1,379,199	\$67,973	0.78	15.76	16.54	\$1,447,172
6	Beauregard	49.35	\$8,160,927	\$0	17.45	33.21	50.66	\$8,160,927
7	Bienville	51.78	\$10,882,904	\$1,134,655	4.62	44.35	48.97	\$12,017,559
8	Bossier	42.98	\$24,163,861	\$7,601,178	13.05	41.48	54.53	\$31,765,039
9	Caddo	82.81	\$95,069,383	\$0	7.38	73.01	80.38	\$95,069,383
10	Calcasieu	18.72	\$21,659,792	\$18,928,760	15.89	18.43	34.32	\$40,588,552
11	Caldwell	37.89	\$1,347,917	\$0	0.00	37.02	37.02	\$1,347,917
12	Cameron	47.37	\$11,864,295	\$0	9.55	55.91	65.46	\$11,864,295
13	Catahoula	16.79	\$515,154	\$316,539	6.27	20.78	27.05	\$831,693
14	Claiborne	17.50	\$1,007,939	\$2,800,825	20.26	24.04	44.30	\$3,808,764
15	Concordia	39.66	\$4,256,949	\$0	0.00	38.74	38.74	\$4,256,949
16	DeSoto	48.56	\$11,450,897	\$4,371,078	18.43	48.29	66.72	\$15,821,975
17	East Baton Rouge	43.45	\$110,349,448	\$0	0.00	42.94	42.94	\$110,349,448
18	East Carroll	14.58	\$418,167	\$0	0.00	13.61	13.61	\$418,167
19	East Feliciana	18.85	\$1,845,234	\$0	0.00	20.14	20.14	\$1,845,234
20	Evangeline	14.97	\$1,939,133	\$2,600,011	6.23	28.81	35.04	\$4,539,144
21	Franklin	23.86	\$1,237,886	\$0	0.00	22.96	22.96	\$1,237,886
22	Grant	30.05	\$853,789	\$621,685	2.86	40.30	43.16	\$1,475,474
23	Iberia	36.48	\$12,969,798	\$0	23.91	12.68	36.59	\$12,969,798
24	Iberville	39.27	\$13,507,105	\$0	10.52	27.03	37.54	\$13,507,105
25	Jackson	25.61	\$4,148,364	\$0	3.99	23.42	27.41	\$4,148,364
26	Jefferson	22.91	\$57,838,540	\$0	0.00	22.24	22.24	\$57,838,540
27	Jefferson Davis	17.25	\$2,208,868	\$3,818,408	16.86	28.83	45.69	\$6,027,276
28	Lafayette	33.75	\$37,958,447	\$0	0.19	32.55	32.74	\$37,958,447
29	Lafourche	43.30	\$21,642,251	\$0	16.90	25.66	42.56	\$21,642,251
30	LaSalle	52.81	\$2,338,897	\$0	1.63	49.54	51.18	\$2,338,897
31	Lincoln	35.89	\$9,886,034	\$4,649,334	15.31	42.32	57.63	\$14,535,368
32	Livingston	22.47	\$5,973,500	\$6,453,186	23.58	21.83	45.41	\$12,426,686
33	Madison	40.04	\$1,814,488	\$0	29.52	10.05	39.57	\$1,814,488
34	Morehouse	37.68	\$5,093,089	\$308,163	9.85	29.50	39.35	\$5,401,252
35	Natchitoches	11.65	\$2,001,105	\$4,592,910	18.53	18.18	36.70	\$6,594,015
36	Orleans	38.57	\$89,527,587	\$0	5.19	30.00	35.19	\$89,527,587
37	Ouachita	29.33	\$16,853,349	\$0	10.30	28.79	39.08	\$16,853,349
38	Plaquemines	24.41	\$14,799,804	\$0	0.00	23.63	23.63	\$14,799,804
39	Pointe Coupee	16.50	\$4,529,419	\$595,517	2.16	16.46	18.62	\$5,124,936
40	Rapides	25.77	\$13,930,981	\$12,833,905	13.50	35.25	48.74	\$26,764,886
41	Red River	83.76	\$2,574,909	\$0	40.41	40.18	80.58	\$2,574,909
42	Richland	15.48	\$1,128,639	\$1,633,726	23.38	16.15	39.53	\$2,762,365
43	Sabine	12.90	\$1,086,663	\$2,432,213	20.66	21.02	41.69	\$3,518,876
44	St. Bernard	47.50	\$10,448,230	\$0	11.96	33.42	45.37	\$10,448,230
45	St. Charles	57.91	\$52,290,908	\$0	6.35	50.29	56.64	\$52,290,908
46	St. Helena	17.86	\$683,149	\$0	0.00	16.24	16.24	\$683,149
47	St. James	45.06	\$14,971,827	\$0	10.26	37.48	47.74	\$14,971,827
48	St. John the Baptist	43.83	\$11,641,748	\$0	21.26	21.09	42.35	\$11,641,748
49	St. Landry	20.60	\$8,777,938	\$0	0.04	19.57	19.61	\$8,777,938
50	St. Martin	36.52	\$5,734,377	\$0	21.02	13.26	34.28	\$5,734,377
51	St. Mary	20.05	\$7,450,994	\$6,875,717	6.37	31.89	38.27	\$14,326,711
52	St. Tammany	77.84	\$83,048,454	\$0	21.34	54.66	76.00	\$83,048,454
53	Tangipahoa	4.06	\$1,539,208	\$4,040,673	6.24	8.63	14.87	\$5,579,881
54	Tensas	33.73	\$1,316,016	\$0	0.00	32.60	32.60	\$1,316,016
55	Terrebonne	9.27	\$5,529,805	\$0	0.00	9.26	9.26	\$5,529,805
56	Union	21.25	\$1,947,377	\$151,057	0.00	22.82	22.82	\$2,098,434
57	Vermilion	39.51	\$9,689,729	\$0	0.00	38.79	38.79	\$9,689,729
58	Vernon	11.28	\$1,152,584	\$3,850,636	23.07	24.95	48.02	\$5,003,220
59	Washington	18.98	\$1,186,139	\$2,396,888	34.25	17.35	51.60	\$3,583,027
60	Webster	16.60	\$2,667,519	\$5,653,400	30.16	21.60	51.75	\$8,320,919
61	West Baton Rouge	39.89	\$10,301,554	\$0	8.48	31.30	39.78	\$10,301,554
62	West Carroll	25.81	\$1,187,312	\$104,681	0.00	28.06	28.06	\$1,291,993
63	West Feliciana	27.96	\$7,378,924	\$0	4.83	22.18	27.01	\$7,378,924
64	Winn	20.52	\$1,124,809	\$1,624,233	26.72	22.94	49.66	\$2,749,042
65	City of Monroe	40.62	\$13,319,175	\$0	13.05	27.72	40.77	\$13,319,175
66	City of Bogalusa	62.81	\$4,074,235	\$0	0.00	60.05	60.05	\$4,074,235
67	Zachary Community	79.20	\$11,320,993	\$0	35.48	42.57	78.05	\$11,320,993
68	City of Baker	43.20	\$1,392,090	\$0	0.00	38.04	38.04	\$1,392,090
69	Central Community	43.45	\$1,742,646	\$0	0.00	21.29	21.29	\$1,742,646
	STATE TOTAL		\$952,474,345	\$104,602,778	7.94	33.06	41.01	\$1,057,077,123

**Table 7: FY2009-2010 Budget Letter
FY2007-2008 Local Property and Sales Tax Revenues**

LEA	School System	SUMMARY OF SALES TAXES			TOTAL SALES TAX REVENUE (2007-08)
		COMBINED SALES PERCENT	SALES REVENUE (NON-DEBT)	SALES REVENUE (DEBT)	
		27	28	29	30
1	Acadia	1.50%	\$10,760,720	\$0	\$10,760,720
2	Allen	3.00%	\$7,885,118	\$0	\$7,885,118
3	Ascension	2.00%	\$44,552,548	\$0	\$44,552,548
4	Assumption	3.00%	\$5,114,120	\$1,023,983	\$6,138,103
5	Avoyelles	1.50%	\$5,948,374	\$0	\$5,948,374
6	Beauregard	2.00%	\$9,745,653	\$0	\$9,745,653
7	Bienville	2.00%	\$7,618,625	\$0	\$7,618,625
8	Bossier	1.75%	\$39,176,567	\$0	\$39,176,567
9	Caddo	1.50%	\$67,222,913	\$0	\$67,222,913
10	Calcasieu	2.00%	\$92,522,498	\$0	\$92,522,498
11	Caldwell	2.00%	\$1,956,193	\$0	\$1,956,193
12	Cameron	0.00%	\$0	\$0	\$0
13	Catahoula	2.00%	\$1,905,028	\$0	\$1,905,028
14	Claiborne	2.00%	\$3,391,776	\$0	\$3,391,776
15	Concordia	2.00%	\$4,665,182	\$0	\$4,665,182
16	DeSoto	2.50%	\$13,454,357	\$511,000	\$13,965,357
17	East Baton Rouge	2.00%	\$158,700,630	\$0	\$158,700,630
18	East Carroll	3.00%	\$1,548,241	\$0	\$1,548,241
19	East Feliciana	2.00%	\$2,719,379	\$0	\$2,719,379
20	Evangeline	2.00%	\$7,350,722	\$0	\$7,350,722
21	Franklin	2.00%	\$4,259,201	\$0	\$4,259,201
22	Grant	2.00%	\$1,956,127	\$0	\$1,956,127
23	Iberia	2.00%	\$28,580,307	\$0	\$28,580,307
24	Iberville	2.00%	\$15,702,168	\$0	\$15,702,168
25	Jackson	3.00%	\$7,852,340	\$0	\$7,852,340
26	Jefferson	2.00%	\$186,384,740	\$0	\$186,384,740
27	Jefferson Davis	2.50%	\$9,051,174	\$1,409,202	\$10,460,376
28	Lafayette	2.00%	\$92,133,105	\$9,436,980	\$101,570,085
29	Lafourche	2.00%	\$28,939,433	\$0	\$28,939,433
30	LaSalle	2.00%	\$4,087,727	\$0	\$4,087,727
31	Lincoln	2.00%	\$17,172,180	\$0	\$17,172,180
32	Livingston	2.50%	\$31,937,059	\$926,709	\$33,266,202
33	Madison	2.50%	\$2,396,239	\$1,564,133	\$3,960,372
34	Morehouse	2.00%	\$5,955,413	\$0	\$5,955,413
35	Natchitoches	2.00%	\$12,157,467	\$0	\$12,157,467
36	Orleans	1.50%	\$61,984,543	\$25,511,322	\$87,495,865
37	Ouachita	3.00%	\$37,052,593	\$0	\$37,052,593
38	Plaquemines	2.00%	\$13,668,159	\$2,903,081	\$16,571,240
39	Pointe Coupee	2.00%	\$7,181,653	\$0	\$7,181,653
40	Rapides	1.50%	\$36,983,433	\$0	\$36,983,433
41	Red River	2.00%	\$2,336,282	\$0	\$2,336,282
42	Richland	2.00%	\$5,447,094	\$0	\$5,447,094
43	Sabine	2.50%	\$5,969,576	\$608,423	\$6,577,999
44	St. Bernard	2.00%	\$11,205,259	\$609,130	\$11,814,389
45	St. Charles	3.00%	\$43,812,783	\$1,347,064	\$45,159,847
46	St. Helena	2.00%	\$1,369,025	\$0	\$1,369,025
47	St. James	2.50%	\$13,276,314	\$0	\$13,276,314
48	St. John the Baptist	2.25%	\$22,811,641	\$0	\$22,811,641
49	St. Landry	2.00%	\$21,370,615	\$0	\$21,370,615
50	St. Martin	2.00%	\$12,101,536	\$0	\$12,101,536
51	St. Mary	1.75%	\$18,099,713	\$0	\$18,099,713
52	St. Tammany	2.00%	\$93,281,813	\$0	\$93,281,813
53	Tangipahoa	2.00%	\$28,415,023	\$4,528,468	\$32,943,491
54	Tensas	1.50%	\$718,613	\$0	\$718,613
55	Terrebonne	2.08%	\$50,681,690	\$0	\$50,681,690
56	Union	2.00%	\$4,441,126	\$0	\$4,441,126
57	Vermilion	1.00%	\$8,340,650	\$0	\$8,340,650
58	Vernon	2.00%	\$9,610,440	\$0	\$9,610,440
59	Washington	2.00%	\$4,648,127	\$0	\$4,648,127
60	Webster	2.13%	\$14,066,619	\$0	\$14,066,619
61	West Baton Rouge	2.00%	\$11,696,919	\$0	\$11,696,919
62	West Carroll	2.00%	\$2,337,487	\$0	\$2,337,487
63	West Feliciana	2.00%	\$3,977,389	\$0	\$3,977,389
64	Winn	2.00%	\$4,123,905	\$0	\$4,123,905
65	City of Monroe	2.00%	\$24,568,773	\$0	\$24,568,773
66	City of Bogalusa	1.00%	\$2,953,617	\$0	\$2,953,617
67	Zachary Community	2.00%	\$8,009,025	\$0	\$8,009,025
68	City of Baker	2.00%	\$5,191,471	\$0	\$5,191,471
69	Central Community	2.00%	\$5,340,217	\$0	\$5,340,217
	STATE TOTAL	1.96%	\$1,531,876,447	\$50,379,495	\$1,582,658,376

**Table 7: FY2009-2010 Budget Letter
FY2007-2008 Local Property and Sales Tax Revenues**

LEA	School System	COMPUTED SALES TAX BASE					
		(Prior Year) 2008-09 COMPUTED SALES TAX BASE (Without cap)	2009-10 COMPUTED SALES TAX BASE	COMPUTED SALES TAX BASE PERCENT CHANGE	COMPUTED SALES TAX BASE with GROWTH CAP OF	NON-DEBT RATE	DEBT RATE
					15%		
		31	32	33	34	35	36
1	Acadia	\$700,680,133	\$717,381,333	2.38%	\$717,381,333	1.50%	0.00%
2	Allen	\$285,787,933	\$262,837,267	-8.03%	\$262,837,267	3.00%	0.00%
3	Ascension	\$1,967,099,850	\$2,227,627,400	13.24%	\$2,227,627,400	2.00%	0.00%
4	Assumption	\$216,870,867	\$204,603,433	-5.66%	\$204,603,433	2.50%	0.50%
5	Avoyelles	\$384,025,867	\$396,558,267	3.26%	\$396,558,267	1.50%	0.00%
6	Beauregard	\$412,619,150	\$487,282,650	18.10%	\$474,512,023	2.00%	0.00%
7	Bienville	\$299,888,050	\$380,931,250	27.02%	\$344,871,258	2.00%	0.00%
8	Bossier	\$2,231,076,914	\$2,238,660,971	0.34%	\$2,238,660,971	1.75%	0.00%
9	Caddo	\$4,374,637,267	\$4,481,527,533	2.44%	\$4,481,527,533	1.50%	0.00%
10	Calcasieu	\$4,431,431,550	\$4,626,124,900	4.39%	\$4,626,124,900	2.00%	0.00%
11	Caldwell	\$104,560,950	\$97,809,650	-6.46%	\$97,809,650	2.00%	0.00%
12	Cameron	\$31,944,853	\$43,257,943	35.41%	\$36,736,581	0.00%	0.00%
13	Catahoula	\$91,712,900	\$95,251,400	3.86%	\$95,251,400	2.00%	0.00%
14	Claiborne	\$141,177,300	\$169,588,800	20.12%	\$162,353,895	2.00%	0.00%
15	Concordia	\$218,903,100	\$233,259,100	6.56%	\$233,259,100	2.00%	0.00%
16	DeSoto	\$547,052,400	\$558,614,280	2.11%	\$558,614,280	2.41%	0.09%
17	East Baton Rouge	\$7,718,343,300	\$7,935,031,500	2.81%	\$7,935,031,500	2.00%	0.00%
18	East Carroll	\$45,392,767	\$51,608,033	13.69%	\$51,608,033	3.00%	0.00%
19	East Feliciana	\$136,755,650	\$135,968,950	-0.58%	\$135,968,950	2.00%	0.00%
20	Evangeline	\$404,184,250	\$367,536,100	-9.07%	\$367,536,100	2.00%	0.00%
21	Franklin	\$216,400,067	\$212,960,050	-1.59%	\$212,960,050	2.00%	0.00%
22	Grant	\$97,275,150	\$97,806,350	0.55%	\$97,806,350	2.00%	0.00%
23	Iberia	\$1,330,827,250	\$1,429,015,350	7.38%	\$1,429,015,350	2.00%	0.00%
24	Iberville	\$1,008,244,750	\$785,108,400	-22.13%	\$785,108,400	2.00%	0.00%
25	Jackson	\$314,026,900	\$261,744,667	-16.65%	\$261,744,667	3.00%	0.00%
26	Jefferson	\$9,787,881,400	\$9,319,237,000	-4.79%	\$9,319,237,000	2.00%	0.00%
27	Jefferson Davis	\$385,400,200	\$418,415,040	8.57%	\$418,415,040	2.16%	0.34%
28	Lafayette	\$4,800,691,050	\$5,078,504,250	5.79%	\$5,078,504,250	1.81%	0.19%
29	Lafourche	\$1,409,938,350	\$1,446,971,650	2.63%	\$1,446,971,650	2.00%	0.00%
30	LaSalle	\$187,956,800	\$204,386,350	8.74%	\$204,386,350	2.00%	0.00%
31	Lincoln	\$787,945,100	\$858,609,000	8.97%	\$858,609,000	2.00%	0.00%
32	Livingston	\$1,246,007,800	\$1,330,648,076	6.79%	\$1,330,648,076	2.40%	0.07%
33	Madison	\$90,640,760	\$158,414,880	74.77%	\$104,236,874	1.51%	0.99%
34	Morehouse	\$301,409,300	\$297,770,650	-1.21%	\$297,770,650	2.00%	0.00%
35	Natchitoches	\$621,990,700	\$607,873,350	-2.27%	\$607,873,350	2.00%	0.00%
36	Orleans	\$5,987,834,667	\$5,833,057,667	-2.58%	\$5,833,057,667	1.06%	0.44%
37	Ouachita	\$1,168,574,233	\$1,235,086,433	5.69%	\$1,235,086,433	3.00%	0.00%
38	Plaquemines	\$830,566,050	\$828,562,000	-0.24%	\$828,562,000	1.65%	0.35%
39	Pointe Coupee	\$349,377,950	\$359,082,650	2.78%	\$359,082,650	2.00%	0.00%
40	Rapides	\$2,320,854,067	\$2,465,562,200	6.24%	\$2,465,562,200	1.50%	0.00%
41	Red River	\$93,021,100	\$116,814,100	25.58%	\$106,974,265	2.00%	0.00%
42	Richland	\$249,656,250	\$272,354,700	9.09%	\$272,354,700	2.00%	0.00%
43	Sabine	\$253,875,650	\$263,119,960	3.64%	\$263,119,960	2.27%	0.23%
44	St. Bernard	\$574,807,850	\$590,719,450	2.77%	\$590,719,450	1.90%	0.10%
45	St. Charles	\$1,440,948,700	\$1,505,328,233	4.47%	\$1,505,328,233	2.91%	0.09%
46	St. Helena	\$68,406,750	\$68,451,250	0.07%	\$68,451,250	2.00%	0.00%
47	St. James	\$485,924,040	\$531,052,560	9.29%	\$531,052,560	2.50%	0.00%
48	St. John the Baptist	\$813,092,400	\$1,013,850,711	24.69%	\$935,056,260	2.25%	0.00%
49	St. Landry	\$1,095,122,400	\$1,068,530,750	-2.43%	\$1,068,530,750	2.00%	0.00%
50	St. Martin	\$596,370,400	\$605,076,800	1.46%	\$605,076,800	2.00%	0.00%
51	St. Mary	\$1,010,433,600	\$1,034,269,314	2.36%	\$1,034,269,314	1.75%	0.00%
52	St. Tammany	\$4,483,568,550	\$4,664,090,650	4.03%	\$4,664,090,650	2.00%	0.00%
53	Tangipahoa	\$1,658,400,750	\$1,647,174,550	-0.68%	\$1,647,174,550	1.73%	0.27%
54	Tensas	\$43,956,933	\$47,907,533	8.99%	\$47,907,533	1.50%	0.00%
55	Terrebonne	\$2,427,415,481	\$2,436,619,712	0.38%	\$2,436,619,712	2.08%	0.00%
56	Union	\$213,936,400	\$222,056,300	3.80%	\$222,056,300	2.00%	0.00%
57	Vermilion	\$822,115,400	\$834,065,000	1.45%	\$834,065,000	1.00%	0.00%
58	Vernon	\$488,374,000	\$480,522,000	-1.61%	\$480,522,000	2.00%	0.00%
59	Washington	\$232,986,600	\$232,406,350	-0.25%	\$232,406,350	2.00%	0.00%
60	Webster	\$641,302,864	\$660,404,648	2.98%	\$660,404,648	2.13%	0.00%
61	West Baton Rouge	\$507,786,400	\$584,845,950	15.18%	\$583,954,360	2.00%	0.00%
62	West Carroll	\$108,890,100	\$116,874,350	7.33%	\$116,874,350	2.00%	0.00%
63	West Feliciana	\$200,513,450	\$198,869,450	-0.82%	\$198,869,450	2.00%	0.00%
64	Winn	\$183,643,250	\$206,195,250	12.28%	\$206,195,250	2.00%	0.00%
65	City of Monroe	\$1,204,405,550	\$1,228,438,650	2.00%	\$1,228,438,650	2.00%	0.00%
66	City of Bogalusa	\$261,472,400	\$295,361,700	12.96%	\$295,361,700	1.00%	0.00%
67	Zachary Community	\$376,759,250	\$400,451,250	6.29%	\$400,451,250	2.00%	0.00%
68	City of Baker	\$164,323,100	\$259,573,550	57.97%	\$188,971,565	2.00%	0.00%
69	Central Community	\$257,305,250	\$267,010,850	3.77%	\$267,010,850	2.00%	0.00%
	STATE TOTAL	\$78,946,802,463	\$80,792,712,344	2.34%	\$80,515,819,590	1.90%	0.06%

**Table 7: FY2009-2010 Budget Letter
FY2007-2008 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 2007/08 AFR	Total Revenue (for Use in MFP Level 1 and 2)	Per Pupil Amount
		37	38	39
1	Acadia	\$536,092	\$17,897,910	\$2,002
2	Allen	\$99,075	\$11,319,726	\$2,833
3	Ascension	\$134,466	\$84,635,948	\$4,535
4	Assumption	\$125,445	\$10,865,304	\$2,889
5	Avoyelles	\$93,519	\$7,489,065	\$1,266
6	Beauregard	\$312,145	\$18,218,725	\$3,083
7	Bienville	\$148,143	\$19,784,327	\$9,323
8	Bossier	\$657,255	\$71,598,861	\$3,713
9	Caddo	\$3,144,198	\$165,436,494	\$3,999
10	Calcasieu	\$1,007,605	\$134,118,655	\$4,343
11	Caldwell	\$119,492	\$3,423,602	\$2,097
12	Cameron	\$1,311,219	\$13,175,514	\$10,081
13	Catahoula	\$94,384	\$2,831,105	\$1,760
14	Claiborne	\$194,570	\$7,395,110	\$3,310
15	Concordia	\$221,528	\$9,143,659	\$2,444
16	DeSoto	\$647,712	\$30,435,044	\$6,631
17	East Baton Rouge	\$4,214,231	\$273,264,309	\$6,370
18	East Carroll	\$120,089	\$2,086,497	\$1,575
19	East Feliciana	\$79,617	\$4,644,230	\$2,213
20	Evangeline	\$241,993	\$12,131,859	\$2,141
21	Franklin	\$77,357	\$5,574,444	\$1,856
22	Grant	\$577,653	\$4,009,254	\$1,185
23	Iberia	\$664,776	\$42,214,881	\$3,166
24	Iberville	\$161,448	\$29,370,721	\$7,096
25	Jackson	\$92,913	\$12,093,617	\$5,517
26	Jefferson	\$2,270,540	\$246,493,820	\$5,898
27	Jefferson Davis	\$317,047	\$16,804,699	\$3,014
28	Lafayette	\$2,231,352	\$141,759,884	\$4,932
29	Lafourche	\$1,221,290	\$51,802,974	\$3,783
30	LaSalle	\$87,042	\$6,513,666	\$2,676
31	Lincoln	\$298,688	\$32,006,236	\$4,892
32	Livingston	\$869,150	\$46,562,038	\$1,975
33	Madison	\$51,623	\$5,826,483	\$2,976
34	Morehouse	\$325,690	\$11,682,355	\$2,510
35	Natchitoches	\$645,251	\$19,396,733	\$3,044
36	Orleans	\$2,595,155	\$179,618,607	\$5,331
37	Ouachita	\$840,839	\$54,746,781	\$2,953
38	Plaquemines	\$268,967	\$31,640,011	\$9,216
39	Pointe Coupee	\$208,818	\$12,515,407	\$4,365
40	Rapides	\$1,319,510	\$65,067,829	\$2,879
41	Red River	\$55,230	\$4,966,421	\$3,612
42	Richland	\$224,783	\$8,434,242	\$2,562
43	Sabine	\$158,886	\$10,255,761	\$2,621
44	St. Bernard	\$343,258	\$22,605,877	\$5,186
45	St. Charles	\$286,473	\$97,737,228	\$10,560
46	St. Helena	\$33,173	\$2,085,347	\$1,829
47	St. James	\$93,415	\$28,341,556	\$7,506
48	St. John the Baptist	\$237,282	\$34,690,671	\$5,708
49	St. Landry	\$671,202	\$30,819,755	\$2,130
50	St. Martin	\$602,377	\$18,438,290	\$2,317
51	St. Mary	\$836,895	\$33,263,319	\$3,639
52	St. Tammany	\$2,086,894	\$178,417,161	\$5,119
53	Tangipahoa	\$212,891	\$38,736,263	\$2,083
54	Tensas	\$73,144	\$2,107,773	\$2,944
55	Terrebonne	\$1,190,430	\$57,401,925	\$3,197
56	Union	\$177,725	\$6,717,285	\$2,405
57	Vermilion	\$4,580,113	\$22,610,492	\$2,636
58	Vernon	\$565,421	\$15,179,081	\$1,667
59	Washington	\$158,127	\$8,389,281	\$1,664
60	Webster	\$387,565	\$22,775,103	\$3,295
61	West Baton Rouge	\$191,973	\$22,190,446	\$6,406
62	West Carroll	\$105,491	\$3,734,971	\$1,772
63	West Feliciana	\$119,572	\$11,475,885	\$5,423
64	Winn	\$447,925	\$7,320,872	\$2,923
65	City of Monroe	\$315,499	\$38,203,447	\$4,600
66	City of Bogalusa	\$225,351	\$7,253,203	\$3,349
67	Zachary Community	\$73,948	\$19,403,966	\$4,323
68	City of Baker	\$45,614	\$6,629,175	\$3,650
69	Central Community	\$0	\$7,082,863	\$2,002
	STATE TOTAL	\$43,128,544	\$2,682,864,043	\$4,126

**Table 8: FY 2009-2010 Budget Letter
February 1, 2009 Student Membership**

LEA	School System	February 1, 2009 MFP Membership (Per SIS)	Adjusted Feb. 1, 2008 MFP Membership	Change	Percent	Change (Increase)	Change (Decrease)
		1	2	3	4	5	6
1	Acadia Parish School Board	8,939	8,993	(54)	-0.60%	-	(54)
2	Allen Parish School Board	3,995	4,046	(51)	-1.26%	-	(51)
3	Ascension Parish School Board	18,662	18,194	468	2.57%	468	-
4	Assumption Parish School Board	3,761	3,871	(110)	-2.84%	-	(110)
5	Avoyelles Parish School Board	5,917	5,865	52	0.89%	52	-
6	Beauregard Parish School Board	5,910	6,024	(114)	-1.89%	-	(114)
7	Bienville Parish School Board	2,122	2,186	(64)	-2.93%	-	(64)
8	Bossier Parish School Board	19,282	19,163	119	0.62%	119	-
9	Caddo Parish School Board	41,370	41,416	(46)	-0.11%	-	(46)
10	Calcasieu Parish School Board	30,882	30,771	111	0.36%	111	-
11	Caldwell Parish School Board	1,633	1,664	(31)	-1.86%	-	(31)
12	Cameron Parish School Board	1,307	1,484	(177)	-11.93%	-	(177)
13	Catahoula Parish School Board	1,609	1,685	(76)	-4.51%	-	(76)
14	Claiborne Parish School Board	2,234	2,376	(142)	-5.98%	-	(142)
15	Concordia Parish School Board	3,742	3,888	(146)	-3.76%	-	(146)
16	DeSoto Parish School Board	4,590	4,631	(41)	-0.89%	-	(41)
17	East Baton Rouge Parish School Board	42,902	42,910	(8)	-0.02%	-	(8)
18	East Carroll Parish School Board	1,325	1,360	(35)	-2.57%	-	(35)
19	East Feliciana Parish School Board	2,099	2,156	(57)	-2.64%	-	(57)
20	Evangeline Parish School Board	5,667	5,800	(133)	-2.29%	-	(133)
21	Franklin Parish School Board	3,003	3,149	(146)	-4.64%	-	(146)
22	Grant Parish School Board	3,384	3,397	(13)	-0.38%	-	(13)
23	Iberia Parish School Board	13,333	13,437	(104)	-0.77%	-	(104)
24	Iberville Parish School Board	4,139	4,035	104	2.58%	104	-
25	Jackson Parish School Board	2,192	2,180	12	0.55%	12	-
26	Jefferson Parish School Board	41,790	41,454	336	0.81%	336	-
27	Jefferson Davis Parish School Board	5,576	5,543	33	0.60%	33	-
28	Lafayette Parish School Board	28,744	28,913	(169)	-0.58%	-	(169)
29	Lafourche Parish School Board	13,694	13,871	(177)	-1.28%	-	(177)
30	LaSalle Parish School Board	2,434	2,472	(38)	-1.54%	-	(38)
31	Lincoln Parish School Board	6,543	6,381	162	2.54%	162	-
32	Livingston Parish School Board	23,578	23,403	175	0.75%	175	-
33	Madison Parish School Board	1,958	1,998	(40)	-2.00%	-	(40)
34	Morehouse Parish School Board	4,655	4,691	(36)	-0.77%	-	(36)
35	Natchitoches Parish School Board	6,372	6,448	(76)	-1.18%	-	(76)
36	Orleans Parish School Board	33,693	32,704	989	3.02%	989	-
37	Ouachita Parish School Board	18,538	18,520	18	0.10%	18	-
38	Plaquemines Parish School Board	3,433	3,520	(87)	-2.47%	-	(87)
39	Pointe Coupee Parish School Board	2,867	2,965	(98)	-3.31%	-	(98)
40	Rapides Parish School Board	22,600	22,341	259	1.16%	259	-
41	Red River Parish School Board	1,375	1,394	(19)	-1.36%	-	(19)
42	Richland Parish School Board	3,292	3,284	8	0.24%	8	-
43	Sabine Parish School Board	3,913	3,927	(14)	-0.36%	-	(14)
44	St. Bernard Parish School Board	4,359	4,037	322	7.98%	322	-
45	St. Charles Parish School Board	9,255	9,259	(4)	-0.04%	-	(4)
46	St. Helena Parish School Board	1,140	1,200	(60)	-5.00%	-	(60)
47	St. James Parish School Board	3,776	3,835	(59)	-1.54%	-	(59)
48	St. John the Baptist Parish School Board	6,078	6,246	(168)	-2.69%	-	(168)
49	St. Landry Parish School Board	14,469	14,664	(195)	-1.33%	-	(195)
50	St. Martin Parish School Board	7,959	8,065	(106)	-1.31%	-	(106)
51	St. Mary Parish School Board	9,141	9,245	(104)	-1.12%	-	(104)
52	St. Tammany Parish School Board	34,853	34,586	267	0.77%	267	-
53	Tangipahoa Parish School Board	18,597	18,816	(219)	-1.16%	-	(219)
54	Tensas Parish School Board	716	729	(13)	-1.78%	-	(13)
55	Terrebonne Parish School Board	17,953	18,313	(360)	-1.97%	-	(360)
56	Union Parish School Board	2,793	2,782	11	0.40%	11	-
57	Vermilion Parish School Board	8,578	8,630	(52)	-0.60%	-	(52)
58	Vernon Parish School Board	9,107	8,872	235	2.65%	235	-
59	Washington Parish School Board	5,043	5,027	16	0.32%	16	-
60	Webster Parish School Board	6,912	6,979	(67)	-0.96%	-	(67)
61	West Baton Rouge Parish School Board	3,464	3,426	38	1.11%	38	-
62	West Carroll Parish School Board	2,108	2,196	(88)	-4.01%	-	(88)
63	West Feliciana Parish School Board	2,116	2,163	(47)	-2.17%	-	(47)
64	Winn Parish School Board	2,505	2,552	(47)	-1.84%	-	(47)
65	City of Monroe School Board	8,305	8,482	(177)	-2.09%	-	(177)
66	City of Bogalusa School Board	2,166	2,159	7	0.32%	7	-
67	Zachary Community School Board	4,489	4,096	393	9.59%	393	-
68	City of Baker School Board	1,816	1,878	(62)	-3.30%	-	(62)
69	Central Community School Board	3,538	3,072	466	15.17%	466	-
	LEA TOTALS	650,290	649,819	471	0.07%	4,601	(4,130)

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Appendix D

Timelines for Preparation of the MFP Budget Letter under SCR 17

Fiscal Year	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June
2008-09	Start payments based on Initial 08-09 Budget Letter				Prepare mid-year adjustments for October 1, 2008 increases in student count.			Submit formula for 09-10 to BESE	Prepare mid-year adjustments for February 1 increases in student count. Submit formula for 09-10 by March 15th to Legislature Preliminary Allocation data to LEAs	Legislative Session		Prepare Final 09-10 Budget Letter with audit adjustments for 08-09 Budget Letter inputs
2009-10	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
2010-11	Start payments based on Initial 10-11 Budget Letter				Prepare mid-year adjustments for October 1, 2010 increases in student count.			Submit formula for 11-12 to BESE	Prepare mid-year adjustments for February 1 increases in student count. Submit formula for 11-12 by March 15th to Legislature Preliminary Allocation data to LEAs	Legislative Session		Prepare Final 11-12 Budget Letter with audit adjustments for 10-11 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 Percent of Total
	General Fund	*School Building Level	*Central Office/ Other	General Fund	*School Building Level	*Central Office/ Other	
Distribution of General Fund Current Expenditures							
<i>Note: Expenditures reduced by amounts equal to non-public textbook & transportation revenues.</i>							
1000 Instruction	\$3,212.51	\$3,134.35	\$78.16	63.333%	61.792%	1.541%	
16XX Total Instruction Minus Adult Ed	\$3,207.83	\$3,132.82	\$75.01	63.224%	61.762%	1.479%	61.76%
1600 Adult Education	\$4.69	\$1.54	\$3.15	0.092%	0.030%	0.062%	
2000 Support Services	\$1,882.26	\$1,150.17	\$732.09	37.108%	22.675%	14.433%	
2100 Support Services (Includes all benefits)	\$218.22	\$133.23	\$84.99	4.302%	2.627%	1.676%	2.63%
2110 Attendance and Social Work	\$31.72	\$5.92	\$25.80	0.625%	0.117%	0.509%	0.12%
2120 Guidance	\$130.65	\$102.08	\$28.57	2.576%	2.012%	0.563%	2.01%
2130 Health	\$26.26	\$15.46	\$10.81	0.518%	0.305%	0.213%	0.30%
2140 Psychological Services	\$20.77	\$3.57	\$17.20	0.409%	0.070%	0.339%	0.07%
2190 Other	\$7.88	\$5.29	\$2.59	0.155%	0.104%	0.051%	0.10%
21XX All Other Support Services	\$0.93	\$0.91	\$0.02	0.018%	0.018%	0.000%	0.02%
2200 Support Services Instruction	\$199.75	\$113.60	\$86.16	3.938%	2.240%	1.699%	2.24%
2210 Improvement of Instruction	\$43.39	\$23.88	\$19.50	0.855%	0.471%	0.384%	0.47%
2212 Instruction & Curriculum Development	\$27.81	\$13.97	\$13.84	0.548%	0.275%	0.273%	0.28%
2213 Instructional Staff Training	\$15.57	\$9.91	\$5.66	0.307%	0.195%	0.112%	0.20%
2220 Library/Media	\$84.82	\$83.07	\$1.74	1.672%	1.638%	0.034%	1.64%
2230 Instructional Related Technology	\$5.15	\$0.72	\$4.43	0.102%	0.014%	0.087%	0.01%
22XX All Other Support Services Instruction	\$66.40	\$5.92	\$60.48	1.309%	0.117%	1.192%	0.12%
2300 General Administration	\$138.37	\$1.02	\$137.35	2.728%	0.020%	2.708%	
2400 School Administration	\$333.94	\$323.73	\$10.21	6.583%	6.382%	0.201%	6.38%
2410 Principal/Assistant Principal	\$235.27	\$231.81	\$3.46	4.638%	4.570%	0.068%	4.57%
24XX All Other School Administration	\$98.67	\$91.92	\$6.75	1.945%	1.812%	0.133%	1.81%
2500 Business Services & Central Services	\$136.13	\$5.88	\$130.25	2.684%	0.116%	2.568%	
2600 Plant Operations and Maintenance (all expenditures)	\$510.77	\$401.08	\$109.69	10.069%	7.907%	2.162%	
2620 & 2630 Operating Buildings and Grounds	\$427.04	\$355.11	\$71.93	8.419%	7.001%	1.418%	
2610, 2640 & 2650 Maintenance	\$19.81	\$8.88	\$10.93	0.390%	0.175%	0.215%	
2660 Security	\$15.36	\$4.81	\$10.54	0.303%	0.095%	0.208%	
26XX All Other Operation & Maintenance	\$48.57	\$32.28	\$16.29	0.957%	0.636%	0.321%	
2700 Student Transportation	\$345.07	\$171.63	\$173.45	6.803%	3.384%	3.419%	
3000 Non-Instructional	\$21.04	\$17.29	\$3.75	0.415%	0.341%	0.074%	
3100 Food Service	\$19.47	\$17.23	\$2.24	0.384%	0.340%	0.044%	
3200 Enterprise Operations	\$0.03	\$0.00	\$0.03	0.001%	0.000%	0.001%	
3300 Community Services	\$1.53	\$0.06	\$1.47	0.030%	0.001%	0.029%	
4000 Facility Acquisition and Construction	\$0.00	\$0.00	\$0.00	0.000%	0.000%	0.000%	
5000 Debt Service	\$0.00	\$0.00	\$0.00	0.000%	0.000%	0.000%	
LEA TOTALS (Current Expenditures)	\$5,072.42	\$4,277.93	\$794.50	100.000%	84.337%	15.663%	73.01%

Source: FY2007-2008 AFR data. [Pro-rated between school building and central office using data from 2007-2008 end-of-year PEP and Oct 2007 SIS files.]

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