

Minimum Foundation Program

December 2010

2010-2011
Handbook



Louisiana Department of
EDUCATION

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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, LSU and Southern Lab Schools, and Office of Juvenile Justice 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 HCR 243 - 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 prior year pay raises (2001-02 Certificated, 2002-03 Support Worker, 2006-07 Certificated and Support Worker, 2007-08 Certificated and Support Worker, and 2008-09 Certificated)
 - Foreign Language Associate Funding
 - Hold Harmless Funding
 - \$100 Mandated Cost Adjustment
 - Foreign Associate Teacher Stipends

Summary of FY 2010-11 formula:

Revisions to the Formula:

- Zero increase in the base per pupil amount (Remains at \$3,855)
- Suspended the 50% Required Pay Raise for Certificated Personnel when the base per pupil amount has zero growth
- Revised the October and February Mid-year Adjustments to include decreases, as well as increases for each student gained or lost
- Added the authority to fund students being served at the three schools operated by the Office of Juvenile Justice (OJJ) located at the secure care facilities at Jetson, Bridge City, and Swanson. An MFP local contribution will be required from districts where the students resided prior to adjudication
- Added consequences for districts and schools failing to meet the 70% Requirement. Any district or school failing to meet the 70% Requirement and also having a District Performance Score (DPS) below the state average will be required to conduct a study

to determine what operational activities could be streamlined to save money and redirect any savings to instructional services.

- Adopted a plan to study the MFP that includes:
 - Reviewing the effectiveness of the wealth factors
 - Evaluating a potential increase in the 70% Requirement to 80%
 - Studying the implementation of student-based budgeting, including the impact of desegregation litigation on its implementation
- Revised the language in the calculation of the Recovery School District (RSD) local revenue per pupil, so that
 - all charters in the state are funded using the same per pupil calculation based on local revenue from the same fiscal year
 - all schools in a parish affected by the RSD receive the same per pupil amount from local funds
- Revised the language in the calculation of the local contribution per pupil amount for Type 2 Charter Schools, recognizing all students that must be supported by the local contribution
- Added language to clarify the use of the same Mid-year Adjustment process for Type 2 Charter Schools and the RSD as all other schools in the formula
- Adopted the language from Act 310 of the 2009 Legislative Session (R. S. 17:7) that requires local school systems to report on the expenditure of funds generated by the weighted student categories in the formula
- Extended the time period from four to seven years for seeking an increase in the At-Risk weight from 22% to 40%
- Eliminated the Emergency Assistance to School Districts which provided funding only in FY2009-10 to Morehouse and Union for the closure of a major tax generator
- Eliminated the Accountability for Student Transfer Enhancement, since it was no longer applicable
- Federal Stimulus Funds not a funding source in FY2010-11

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 Career and Technical 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**
 - 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

- 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 continuation of prior year Certificated and Support Worker 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
 - 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
- 70% Instructional 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
- 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 adjustments based on Student Membership Count Dates of October and February**
 - October 1, 2010, compared to February 1, 2010
 - Districts receive an adjustment for the state per pupil amount from levels 1, 2 and 3 of the formula times the number of students gained or lost
 - February 1, 2011, compared to October 1, 2010
 - Districts receive an adjustment for one-half of the state per pupil amount from levels 1, 2 and 3 of the formula times the number of students gained or lost

Data Sources:

For purposes of the MFP calculations required by HCR 243, 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 1, 2010, including any school transferred to the Recovery School District.
 - b. Gifted and Talented – Special Education Reporting System (SER) February 1, 2010, including any school transferred to the Recovery School District.
 - c. Career and Technical Education – Louisiana Educational Accountability Data System (LEADS) October 2009, including any school transferred to the Recovery School District.
 - d. At-Risk – Student Information Systems (SIS) February 1, 2010, including any school transferred to the Recovery School District.
 - e. Economy of Scale – Student Information Systems (SIS) February 1, 2010, including any school transferred to the Recovery School District.
3. Local School System Revenues and Tax Rates – Annual Financial Report data for Fiscal Year 2008-2009.
4. Net Assessed Property Values – Louisiana Tax Commission December 2008 data.
5. Foreign Language Associate Teacher – Data from February 2010.

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Section I
Minimum Foundation Program (MFP)
Formula Definitions

I. Basis of Allocation

A. Preliminary and Final Allocations

SBESE will determine preliminary allocations of the minimum foundation program formula for parish, city and other local school systems, Recovery School District Schools, LSU and Southern Lab schools, and Office of Juvenile Justice 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 will submit the budget requirements in accordance with R.S. 39:33 and will 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 will determine final allocations of the minimum foundation program formula for parish, city and other local school systems, the Recovery School District, LSU and Southern Lab schools, and Office of Juvenile Justice 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, 2010

If any city, parish, or other local school system's, Recovery School District schools', LSU and Southern Lab schools', and Office of Juvenile Justice schools' October 1, 2010 student count is more or less than the February 1, 2010 student count, a mid-year adjustment to per pupil funding will be made for each student gained or lost 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, 2010 count.

2. February 1, 2011

If any city, parish, or other local school system's, Recovery School District Schools', LSU and Southern Lab schools', and Office of Juvenile Justice schools' February 1, 2011 membership is more or less than the October 1, 2010 membership, a second mid-year adjustment to per pupil funding will be made for each student gained or lost based on one-half the final MFP allocation per pupil amount for that city, parish or other local school system as approved by

SBESE. Districts and schools may request that the State Superintendent make estimated monthly payments based on documented mid-year growth prior to the February 1, 2011 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 or decrease in current year October 1 membership from the prior year February 1 membership included in the final MFP allocation individually, the Recovery School District, the district of prior jurisdiction, and local education agencies will receive individually a mid-year adjustment of MFP funding based upon the increases or decreases in the October 1 membership times the final MFP allocation per pupil for the district of prior jurisdiction. For increases or decreases in the current year February 1 membership from the October 1 membership, the Recovery School District, the district of prior jurisdiction, and local education agencies will receive individually a mid-year adjustment based on the increases or decreases in the February 1 membership times one-half the final MFP allocation per pupil for the district of prior jurisdiction.
 - 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 will also be made based on the local per pupil amount of the district of prior jurisdiction times the number of students identified in the mid-year adjustment. For the current year February 1 student count, an adjustment will be made using one-half the local per pupil amount times the number of students identified in the mid-year adjustment.

4. Newly Opened School Systems or LEA's Mid-year Supplements

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

II. Level 1 - Cost Determination and Equitable Distribution of State and Local Funds

A. Base Foundation Level 1 State and Local Costs

The Minimum Foundation Program (MFP) calculation begins with the base per pupil amount, which is multiplied by the number of "weighted" students. Weights are derived from student needs per the February 1, 2010 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

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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 FY1997-98, 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 FY1996-97, the Base Per Pupil amount was frozen until year FY2000-01 per the Senate Concurrent Resolution (SCR) 142 of the 1996 regular session.

Per the MFP resolution, the State Board of Elementary and Secondary Education will 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% will be automatically applied to the state and local base per pupil amount and the MFP formula continues under the previous resolution.

The FY2010-11 State and Local Base Per Pupil amount is \$3,855, established by HCR 243 of the 2010 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 11, Section 1107, 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 will adhere to the following:

- a. All students included for membership in school will 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 records for any students who may have absences which raise questions about the student's active attendance.);

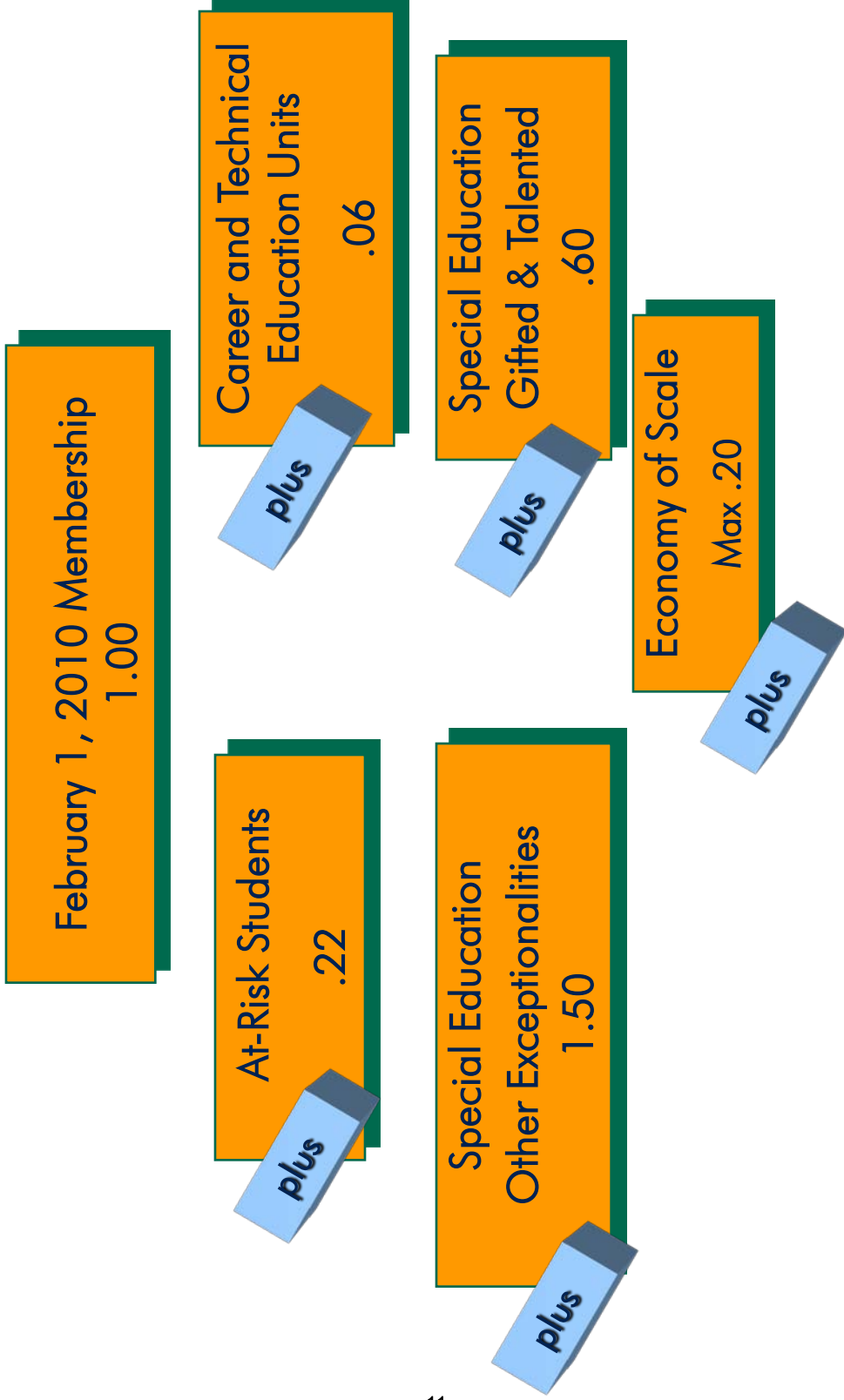
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- (c). and/or have not officially exited from school (Students are considered to have officially exited if a notification of transfer has been provided by the student's parent/legal guardian or received from another school.).
- iii. Students who are 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, will 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 membership level of 0 students down to zero percent at a February 1 membership level of 7,500 students.

Student Characteristics & Weights



= TOTAL WEIGHTED MEMBERSHIP

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

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

The number of “gifted and talented” students is taken from student data reported as of February 1 on SER. The number of Special Education students identified as being “gifted and talented” per SER equals both public and nonpublic special education students ages 3 to 21 years identified as gifted and talented, as defined in R.S. 17:1943, who have a current IEP and are currently receiving services from any public school system or school.

The Department will verify the students included in the Special Education Weighted Add-on Students for Gifted and Talented to determine whether inclusion in this count was appropriate.

4. *Weighted Add-On Economy of Scale Students*

FORMULA: Economy of Scale

If the February 1 Membership is Less than 7,500	Then	7,500 Minus February 1 Membership Divided by 37,500	=	Economy of Scale Factor <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 will be determined by the number of students in the base student count as defined in the Administrative Code, Title 28, Chapter 11, Section 1107.C.

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

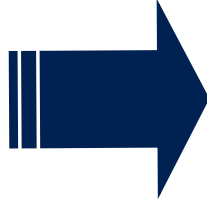
The sum of the cost of February 1 Student Membership, plus weighted add-on students At-Risk, plus weighted add-on Career and Technical Education units, plus weighted add-on Special Education students (Other Exceptionalities, Gifted and Talented), plus adjustments for Economy of Scale times the Base Per 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 FY2007-08 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 FY2010-11 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 (17.68 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 (.89%)	=	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

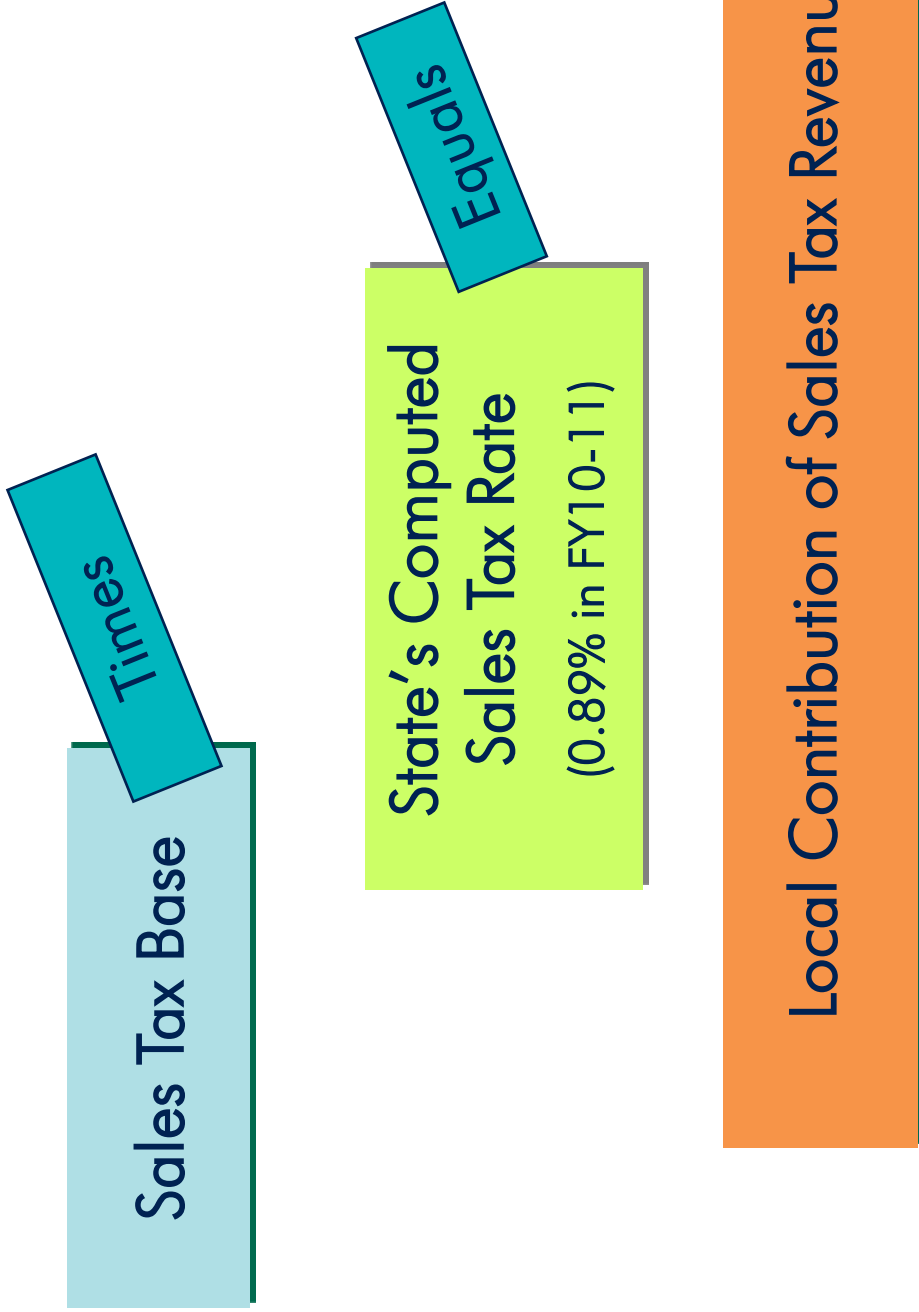
Times

State's Computed
Property Tax Rate
(17.68 mills in FY10-11)

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

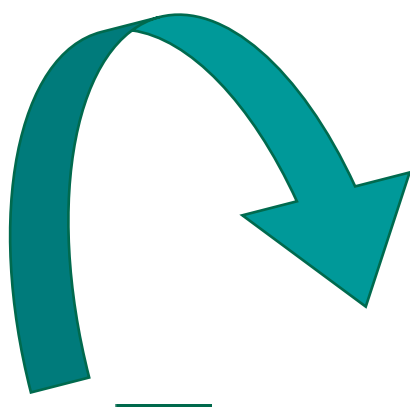
State Support of Level 1 Costs

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 FY2010-11, the state contributed 37.41% 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 FY2007-08, in order to provide a total amount of Level 2 funding comparable to the amount provided in FY2006-07, 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

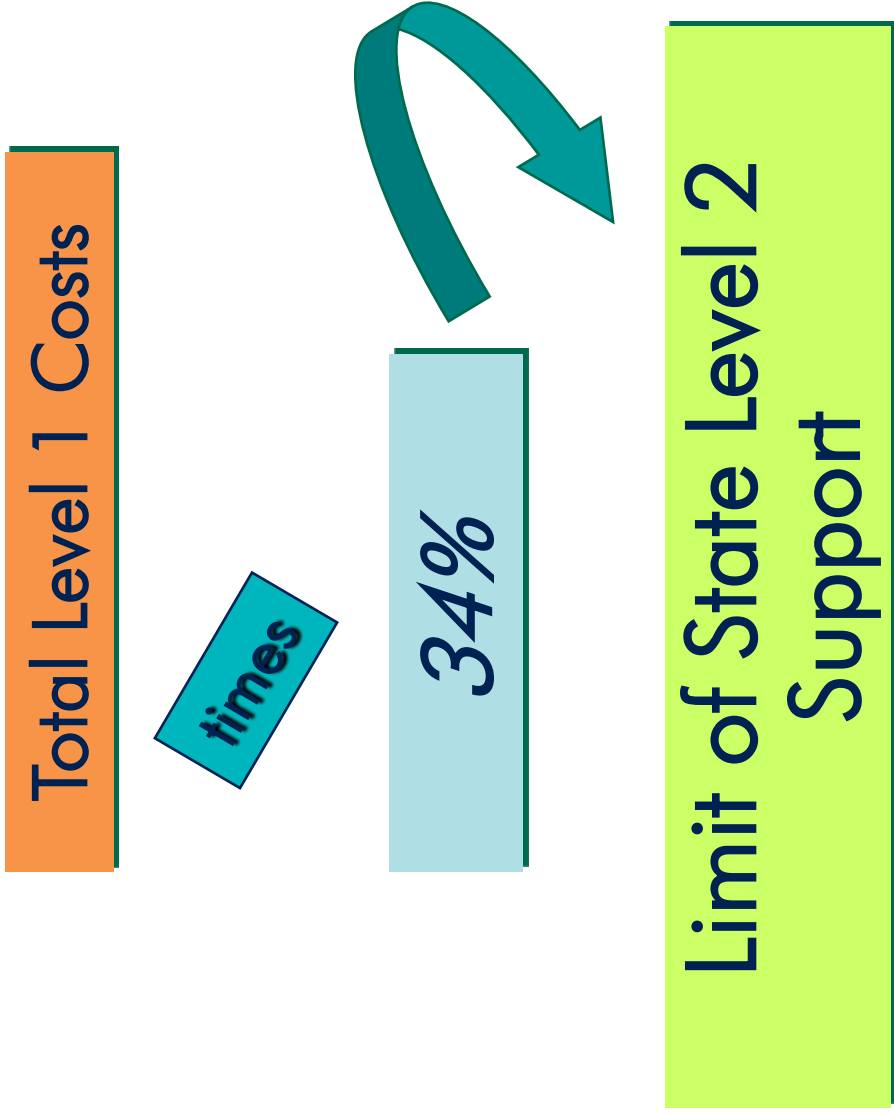
Total Local Revenue

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 FY2001-02 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 FY2002-03 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 FY2006-07 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 FY2006-07 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 FY2007-08 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 FY2007-08 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 FY2008-09 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 will receive a supplemental allocation from SBESE of \$20,000 per teacher not to exceed a total of 300 teachers in the program.

I. Hold Harmless Enhancement

The concept for the present formula was enacted in FY1992-93. At that time, there were school systems that were "under funded" by the state and those that were "over funded" by the state. In FY1999-00, 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 FY2000-01, Hold Harmless funding was frozen, removed from Level 1 and Level 2 of the formula, and placed in Level 3.

Beginning in FY2007-08, the Hold Harmless amount as identified in the FY2006-07 formula provided to these "overfunded" systems will be phased out. After subtracting amounts attributable to insurance supplements and legislative pay raises provided between FY1993-94 and FY1998-99 from the FY2006-07 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 FY2006-07 received a reduction in FY2007-08 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 FY2010-11 equals \$16,138,028.

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

City, Parish and other local school systems will receive \$100 for each student in the February 1, 2010 membership.

V. Funding for Recovery School District

Recovery School District student membership and weighted student counts will continue to be included in the MFP calculations of the school system with prior jurisdiction. Once all final MFP calculations have been made, the MFP state share per February 1, 2010 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, will be multiplied by the number of students in the Recovery School District and converted to a monthly amount. The monthly amount(s) will be reduced from the city, parish, or other local public school board MFP monthly allocation and transferred to the Recovery School District.

In addition to the state share per pupil, any school in the Recovery School District will 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 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 revenue allocation per student will be recalculated based on the October 1 student count, and there will be a corresponding adjustment in the local revenue allocation per student. No recalculation of the local revenue per student will occur at the February Mid-Year Adjustment.

During the third quarter of the fiscal year, the local revenue allocation per student will be adjusted to reflect actual prior year local revenue data.

A final reconciliation will occur based upon the receipt of the annual audited financial statements of the district of prior jurisdiction. If an increase or decrease in local revenue collection exists, the State Superintendent may establish a payment schedule. In the event that the fiscal status of the district of prior jurisdiction or the Recovery School District

changes during the fiscal year or on or before the final reconciliation, the State Superintendent may adjust the local revenue based on the 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 will 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 will be funded through the Minimum Foundation Program. These students will 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 will 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 FY2010-11. See Section X.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 will 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 will determine the local share based on students reported by the schools. The student membership count of the Type 2 charter schools will be included in the membership count of the city, parish, or other local public school board in which the school is located to determine the local share. Student adjustments for Type 2 Charter schools authorized on or after July 1, 2008, will adhere to the guidelines established in Section I.(B) – Mid-year Adjustments.

VIII. Funding for the Office of Juvenile Justice Schools and Students

Any elementary and secondary school operated by the Office of Juvenile Justice in a secure care facility will be considered a public elementary or secondary school and, as such, the Office of Juvenile Justice will be annually appropriated funds for these students as determined by applying the formula contained below.

Each student counted in the prior year average daily membership, as defined by the State Board of Elementary and Secondary Education to be calculated by dividing the number of days the students are under the guidance and direction of teachers by the total instructional days during the specified school year, will be provided for and funded from the Minimum Foundation Program a state share per pupil equal to the amount allocated per student for the state share of the district where the student resided prior to adjudication.

The state share per pupil allocation will be adjusted based on a factor determined by the Louisiana Department of Education to provide for the differential in the number of educational days provided to the students in the custody of the Office of Juvenile Justice. Additionally, the state share per pupil allocation will be adjusted based on a factor determined by the Louisiana Department of Education to recognize the increased number of special education students in the Office of Juvenile Justice schools relative to the state average special education student population.

For the purpose of the local share allocation per pupil amount, the average daily membership of the Office of Juvenile Justice will be included in the membership counts of the city, parish, or other local public school board in which the student resided prior to adjudication to the Office of Juvenile Justice. For a district(s) that has schools transferred to the Recovery School District and shares local revenue, the allocation for the Office of Juvenile Justice will be completed before the calculation of local revenues. 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 other local public school board in which the attending students resided prior to adjudication to the Office of Juvenile Justice.

IX. 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.

X. Required Expenditure Amounts

A. Required Pay Raise for Certificated Personnel

The 50% Pay Raise Requirement for Certificated Staff is not applicable in FY2010-11 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 FY2010-11.

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

To provide for appropriate accountability of State funds while affording local school boards flexibility in determining specific expenditures, local school boards must ensure that **seventy percent (70%)** of their general funds, including all revenue sources, are expended in the areas of instruction and school administration at the school building level. No central office expenditures will be considered in the instructional measurement. When performing this calculation, the total of all state and local monies reported in the local school system's **GENERAL FUND ONLY** is considered.

1. General Fund Definition

The general fund of the local school system is used to account for all revenue sources except those required to be accounted for in another fund. It is the chief reporting vehicle for the local school system's current operations.

2. Instruction Definition *(Per HCR 243)*

- a. The definition of instruction will 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 will 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 will 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 will 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.

XI. Accountability Provisions

A. Accountability for School Performance

Each school recognized by the Louisiana Department of Education will be included in an MFP Accountability report submitted to the House and Senate Committees on Education by June 30 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.
- e. 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.
- f. Staffing Data – number per 1000 pupils for certified teachers, uncertified teachers, and instructional aides.

B. Accountability for Weighted Student Funds

In FY2010-11, according to R.S. 17:7(2)(f)(I), city, parish, and other local public school districts, Recovery School District schools, and LSU and Southern Lab schools are required to expend funds generated by applying the weighted factors contained in the formula for:

- At-Risk students,
- Career and Technical Education course units,
- Special Education Other Exceptionalities students,
- Special Education Gifted and Talented students

Funds must be expended on the following: (a) personnel, (b) professional services, (c) instructional materials, (d) equipment, and (e) supplies that serve the unique needs of students who generate such funds.

The expenditure of these weighted funds must be submitted annually in a report as directed by the Louisiana Department of Education, including the details on the types of activities for which these funds were expended to serve the needs of the weighted students at all schools that serve such students.

XI. Study of Funding for Public Education

The State Board of Elementary and Secondary Education directs the Louisiana Department of Education to establish a task force to study funding for public education, to include the following issues:

- Review the effectiveness of the wealth factors in the MFP formula;
- Evaluate a potential increase of the 70% instructional requirement to 80%;
- Continue the study of student-based budgeting, including the impact of desegregation litigation on its implementation.

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

FY2010-11 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 2009-2010 MFP Budget Letter to the 2010-2011 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 2A: MFP Electronic Fund Transfer (EFT) Amounts

Provides the monthly MFP distribution amount (from Table 2) for the 69 school systems, minus transfers for local revenue due to the Recovery School District, Type 2 Charter Schools approved on or after July 1, 2008, and the Office of Juvenile Justice.

Table 3: FY 2010-2011 MFP Level 1 Base Cost and Level 2 Reward Incentive

Provides the detailed calculation of the 2010-2011 MFP Levels 1 and 2 for the 69 Louisiana school systems.

Table 4: FY 2010-2011 Level 3 Unequalized Funding

Provides for the continuation of prior year pay raises for certificated and support worker staff from 2001-2002 through 2008-2009. Also provides funding for foreign language associates, insurance supplement amounts for the hold harmless districts, and mandated costs for the 69 Louisiana school systems. Additionally, the hold harmless funds are reduced and redistributed to the non-hold harmless districts.

Table 4A: FY 2010-2011 Stipends for Foreign Associate Teachers

Provides for the distribution of the 2010-2011 stipends for Foreign Associate Teachers.

- Table 5A: FY 2010-2011 Allocation for the LSU and SU Lab Schools**
Provides the Total MFP distribution, minus audit adjustments, and the monthly MFP distribution, for LSU and SU Lab Schools.
- Table 5B1: FY 2010-2011 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 2010-2011 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 5C1: FY 2010-2011 MFP State and Local Allocation for Type 2 Charter Schools (Madison Prep Academy)**
Provides the calculation of the State Share Allocation to Madison Prep Academy, a Type 2 Charter School approved by SBESE, on or after July 1, 2008.
- Table 5C2: FY 2010-2011 MFP State and Local Allocation for Type 2 Charter Schools (D'Arbonne Woods Charter School)**
Provides the calculation of the State Share Allocation to D'Arbonne Woods Charter School, a Type 2 Charter School approved by SBESE, on or after July 1, 2008.
- Table 5C1: FY 2010-2011 MFP State and Local Allocation for Type 2 Charter Schools (International High School of New Orleans)**
Provides the calculation of the State Share Allocation to International High School of New Orleans, a Type 2 Charter School approved by SBESE, on or after July 1, 2008.
- Table 5D: FY 2010-2011 MFP State and Local Allocation for the Office of Juvenile Justice (Initial Allocation)**
Provides the calculation of the State and Local Share Allocation to the three schools operated by the Office of Juvenile Justice (OJJ) located at the secure care facilities at Jetson, Bridge City, and Swanson. Allocation is initially based on FY2008-09 average daily membership (ADM) and will be updated to FY2009-10 ADM to coincide with the October mid-year adjustment.
- Table 6: Calculation of the Local Deduction**
Provides the calculation of the Local Deduction amount for the 69 Louisiana school systems.

Table 7: 2008-2009 Local Property and Sales Tax Revenues
Provides a summary of the Net Assessed Property Values, Ad Valorem and Sales Tax amounts and millage and sales tax rates for the 69 Louisiana school systems.

Table 8: February 1, 2010 Student Membership
Provides the February 1, 2010 MFP-funded student membership and the adjusted February 1, 2009 MFP-funded student membership for the 69 Louisiana school systems.

Formula Calculation Legend

Formula 

Input 

Link 

Table 1: State Level Comparison

MFP Formula Items	FY2009-10 Budget Letter Circular No. 1124	FY2010-11 Budget Letter Circular No. 1134	Comparison of FY2009-10 Budget Letter to FY2010-11 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 2010-2011 MFP Distribution and Adjustments

FY2010-11 MFP State Share of Levels 1, 2, and 3 with Continuation of FY2007-08 & FY2008-09 Pay Raises	FY08-09 Audit Adjustments	FY09-10 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	FY2010-11 Total MFP Distribution with Adjustments	Monthly Payments July 2010 through June 2011	FY2010-11 Foreign Language Associate Teacher Stipends (to be paid in August 2010)	FY2010-11 Total MFP Distribution with Adjustments and Stipends
(7)	(8)	(9)	(10)	(11)
<i>Link</i>	<i>Formula</i>	<i>Formula</i>	<i>Link</i>	
Table 5b1, Col.(13) Table 5b2, Col.(13)	Col.(1) + Col.(4) + Col.(7)	Col.(8) ÷ 12	Table 4A, Col. (5)	Col.(8) + Col.(10)

Table 2A: FY 2010-2011 MFP Transfer Amount

Monthly Payments Amount July 2010	Transfer to pay the local share due to RSD LA	Transfer to pay the local share due to RSD Orleans	Transfer to pay the local share due to Madison Prep (CSAL)	Transfer to pay the local share due to D'Arbonne Woods	Transfer to pay the local share due to Int'l H.S. (VIBE)
(1)	(2)	(3)	(4)	(5)	(6)
Link	Input	Input	Link	Link	Link
Table 2, Col. (9)	Source: RSD LA Allocation, column 22	Source: RSD Orleans Allocation, column 27	Table 5C-1, Col. (18)	Table 5C-2, Col. (18)	Table 5C-3, Col. (18)

Transfer to pay the local share due to the Office of Juvenile Justice	Total MFP Transfer Amount minus Transfers to RSD and Type 2 Charters	July ONLY: Local Admin Fee Payable to DOE (.25%)	July ONLY: Local Admin Fee Payable to RSD (1.75%)	July ONLY: Admin Fee Payable to DOE (.25%)	July ONLY: Local Admin Fee Payable to DOE (.25%) Madison Prep (Table 5C-1, column 14)
(7)	(8)	(9)	(10)	(11)	Link
Link	Formula	Input	Input	Input	Link
Table 5D, Col. (12)	Col.(1) - Col.(2) - Col.(3) - Col.(4) - Col.(5) - Col.(6) - Col.(7)	Source: RSD LA Allocation, column 17	Source: RSD LA Allocation, column 16	Source: RSD Orleans Allocation, column 20	Table 5C-1, Col. (14)

July ONLY: Local Admin Fee Payable to DOE (.25%) D'Arbonne Woods (Table 5C-2, column 14)	July ONLY: Local Admin Fee Payable to DOE (.25%) Int'l H.S. (Table 5C-3, column 14)	July ONLY Transfer Amount
(9)	(10)	(11)
Link	Link	Formula
Table 5C-2, Col. (14)	Table 5C-3, Col. (14)	Col.(8) - Col.(9) - Col.(10) - Col.(11) - Col.(12) - Col.(13) - Col.(14)

Table 3: FY 2010-2011 MFP Level 1 Base Per Pupil and Level 2 Local Incentive

February 1, 2010 MFP Funded Membership (per SIS)	AT-RISK STUDENTS (per SIS) 2.1.10	Weighted Add-on Students At Risk (with LEP)	CAREER & TECHNICAL ED UNITS (per LEADS) 10.1.09	Weighted Add-On Units Career & Technical	SPECIAL ED, OTHER EXCEPTIONALITIES STUDENTS (per SER) 2.1.10	Weighted Add-On Students Other Exceptionalities
(1)	(2a)	(2)	(3a)	(3)	(4a)	(4)
<i>Input</i>	<i>Input</i>	<i>Formula</i>	<i>Input</i>	<i>Formula</i>	<i>Input</i>	<i>Formula</i>
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) 2.1.10	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)
<i>Input</i>	<i>Formula</i>	<i>Formula</i>	<i>Formula</i>	<i>Formula</i>	<i>Formula</i>	<i>Formula</i>	<i>Input</i>
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)	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)
<i>Formula</i>	<i>Link</i>	<i>Formula</i>	<i>Formula</i>	<i>Formula</i>	<i>Formula</i>	<i>Formula</i>	<i>Link</i>
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	STATE SHARE OF LEVEL 2	Percent State
(17)	(18)	(19)	(20)	(21)	(22)	(23)
<i>Formula</i>	<i>Formula</i>	<i>Formula</i>	<i>Formula</i>	<i>Formula</i>	<i>Formula</i>	<i>Formula</i>
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 2010-2011 MFP Level 1 Base Per Pupil and Level 2 Local Incentive

Levels 1 & 2 STATE SHARE OF COST	Per Pupil Amount	Level 3 State Funding without Continuation of Prior Year Pay Raises	Per Pupil Amount	Levels 1, 2 & 3 STATE SHARE OF COST without Continuation of Prior Year Pay Raises	Per Pupil Amount	Level 3 State Funding with Continuation of Prior Year Pay Raises	Per Pupil Amount
(24) Formula	(25) Formula	(26) Link	(27) Formula	(28) Formula	(29) Formula	(30) Link	(31) 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)

Levels 1, 2 & 3 STATE SHARE OF COST with Continuation of Prior Year Pay Raises	Per Pupil Amount	State Funds (with Continuation of Prior Year Pay Raises) as Percent of Total State and Local	Rank	Levels 1 and 2 LOCAL SHARE OF COST	Per Pupil Amount	Rank	Local Revenue as Percent of Total State and Local
(32) Formula	(33) Formula	(34) Formula	(35) Formula	(36) Formula	(37) Formula	(38) Formula	(39) 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)

FOR INFORMATION ONLY				
TOTAL STATE (with Continuation of Pay Raises) AND LOCAL COST OF Levels 1, 2 and 3	Per Pupil Amount	Rank	FY2009-10 STATE SHARE OF COST LEVELS 1, 2, & 3 (July 2009) (includes 07-08 & 08-09 Pay Raises)	Difference between FY2010-11 and FY2009-10 State Share of Costs Levels 1, 2 & 3
(40) Formula	(41) Formula	(42) Formula	(43) Input	(44) 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 2010-2011 Level 3 Unequalized Funding

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 FY09-10)	Remaining Hold Harmless (FY2010-11)	One-Tenth (FY10-11) Reduction of Remaining Hold Harmless	Feb. 1, 2010 Membership (per SIS)	Redistribution of Hold Harmless Phase-out (FY2007-08 - FY2010-11)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Input	Input	Formula	Input	Formula	Formula	Formula	Formula
Source: MFP Budget Letter (Circular 1096 FY2006-07) Table 4, Col.(20)	Source: Historical Data	Col.(1) – Col.(2)	Prior Year Budget Letter	Col.(3) + Col.(4)	[Col.(5) ÷ 7] x -1	If Col.(4) < \$0, use 0, otherwise Table 3 Col.(1)	\$29.98 Col.(7) x \$29.98

Foreign Language Associates		Mandated Cost Adjustment		TOTAL LEVEL 3 UNEQUALIZED FUNDING (Without Continuation of Prior Year Pay Raises)	Continuation of Prior Year Pay Raises (2001-02 Certificated, 2002-03 Support Worker, 2006-07 Certificated and Support Worker, 2007-08 Certificated and Support Worker, and FY2008-09 Certificated)		TOTAL LEVEL 3 UNEQUALIZED FUNDING (With Continuation of Prior Year Pay Raises)
Number of Foreign Associate Teachers February 1, 2010	Level 3 State Funding for Foreign Associate Teachers	Feb. 1, 2010 Student Membership	Increase Cost Adjustment		Adjusted Pay Raise Continuation Per Pupil Amount from Prior Years	Continuation of Prior Year Pay Raises	
(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Input	Formula	Link	Formula	Formula	Input	Formula	Formula
Division of Student Standards & Assessments	\$20,000 x Col.(9)	Table 3, Col.(1)	Col.(11) x \$100	Col.(2) + Col.(3) + Col.(4) + Col.(6) + Col.(8) + Col.(10) + Col.(12)	Prior Year Budget Letter	Col. (14) x Table 3, Col.(1)	Col.(13) + Col.(15)

Table 4A: FY 2010-2011 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)	(2)	(3)	(4)	(5)
<i>Input</i>	<i>Formula</i>	<i>Input</i>	<i>Formula</i>	<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 2010-2011 Allocation for the Lab Schools

Feb. 1, 2010 MFP Funded Membership (Per SIS)	MFP State Average Per Pupil (L1,L2+L3)	MFP Allocation	Continuation of Prior Year Pay Raises (FY2001- 02 through FY2008-09) Per Pupil Amount	Continuation of Prior Year Pay Raises
(1)	(2)	(3)	(4)	(5)
<i>Input</i>	<i>Link</i>	<i>Formula</i>	<i>Input</i>	<i>Formula</i>
Source: SIS	State Average for Table 3, Col.(29)	Col.(1) x (Col.(2))	Prior Year Budget Letter	Col.(1) x Col.(4)

Total MFP Allocation Plus Continuation of Prior Year Pay Raises	Audit Adjustments FY09-10 Budget Letter	Total FY2010-11 Allocation plus Continuation of Pay Raises Minus Audit Adjustments	Monthly Payment Amount
(6)	(7)	(8)	(9)
<i>Formula</i>	<i>Input</i>	<i>Formula</i>	<i>Formula</i>
Col.(3) + Col.(5)	Prior Year Adjusted Budget Letter	Col.(6) + Col.(7)	Col.(8) ÷ 12

Table 5B1: FY 2010-2011 Allocation for the Recovery School District - Orleans

	\$3,194			
Feb. 1, 2010 MFP Membership (per SIS)	State Share Per Pupil (Levels 1, 2 & 3) for Orleans Parish	MFP Allocation	Continuation of Prior Year Pay Raises (FY2001-02 through FY2008-09) Per Pupil Amount	Continuation of Prior Year Pay Raises
(1)	(2)	(3)	(4)	(5)
<i>Input</i>	<i>Link</i>	<i>Formula</i>	<i>Input</i>	<i>Formula</i>
Source: SIS	Table 3, Col.(29)	Col.(1) x Col.(2)	Prior Year Budget Letter	Col.(1) x Col.(4)

Total FY2010-11 MFP Allocation plus Continuation of Prior Year Pay Raises	Audit Adjustments FY08-09 Budget Letter	Audit Adjustments FY09-10 Budget Letter	Total Audit Adjustments	Total FY2010-11 Allocation plus Continuation of Pay Raises +/- Audit Adjustments
(6)	(7)	(8)	(9)	(10)
<i>Formula</i>	<i>Input</i>	<i>Input</i>	<i>Formula</i>	<i>Formula</i>
Col.(3) + Col.(5)	Prior Year Adjusted Budget Letter	Prior Year Adjusted Budget Letter	Col.(7) + Col.(8)	Col.(6) + Col.(9)

Table 5B2: FY 2010-2011 Allocation for the Recovery School District - LA

Feb. 1, 2010 MFP Membership (per SIS)	State Share Per Pupil (Levels 1, 2 & 3)	MFP Allocation	Continuation of Prior Year Pay Raises (FY2001-02 through FY2008-09) Per Pupil Amount	Continuation of Prior Year Pay Raises
(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)

Total FY2010-11 MFP Allocation plus Continuation of Pay Raises	Audit Adjustments FY2009-10 Budget Letter	Total FY2010-11 Allocation plus Continuation of Pay Raises +/- Audit Adjustments
(6)	(7)	(8)
<i>Formula</i>	<i>Input</i>	<i>Formula</i>
Col.(3) + Col.(5)	Prior Year Adjusted Budget Letter	Col.(6) + Col.(7)

Table 5C-1: FY 2010-2011 Type 2 Charter School Allocation (Madison Prep Academy)

Feb. 1, 2010 MFP Funded Membership (Per SIS)	State Per Pupil (Levels 1, 2 & 3) (per Budget Letter)	State Base Allocation	Continuation of Prior Year Pay Raises (FY2001-02 through FY2008-09) Per Pupil Amount	Continuation of Prior Year Pay Raises	Total State Allocation Plus Continuation of Prior Year Pay Raises
(1)	(2)	(3)	(4)	(5)	(6)
<i>Input</i>	<i>Link</i>	<i>Formula</i>	<i>Link</i>	<i>Formula</i>	<i>Formula</i>
Source: SIS	Table 3, Col.(29)	Col.(1) x Col.(2)	Table 4, Col.(21)	Col.(1) x Col.(4)	Col.(3) + Col.(5)

State Admin Fee to Dept. of Education (.25%)	Total State Allocation minus Admin. Fee	Audit Adjustment FY2009-10 Budget Letter	Total State Allocation minus Admin Fee +/- Audit Adjustments	State Monthly Amount
(7)	(8)	(9)	(10)	(11)
<i>Formula</i>	<i>Formula</i>	<i>Input</i>	<i>Formula</i>	<i>Formula</i>
-0.25% x Col. (6)	Col.(6) x Col.(7)	Prior Year Adjusted Budget Letter	Col.(8) + Col.(9)	Col.(10) ÷ 12

Local Per Pupil (per Calculation)	Total Local Allocation	Local Admin Fee to Dept. of Education (.25%)	Total Local Allocation minus Local Admin Fee	Local Audit Adjustments FY2009-10 Budget Letter	Total Local Allocation minus Admin Fee +/- Audit Adj.	Local Monthly Payment Amount
(12)	(13)	(14)	(15)	(16)	(17)	(18)
<i>Input</i>	<i>Formula</i>	<i>Formula</i>	<i>Formula</i>	<i>Input</i>	<i>Formula</i>	<i>Formula</i>
Per pupil calculation	Col.(1) x Col.(12)	-0.25% x Col. (13)	Col.(13) - Col.(14)	Prior Year Budget Letter	Col.(15) - Col.(16)	Col.(17) ÷ 12

Total State and Local Payment Amount	Total State and Local Monthly Payment Amount
(19)	(20)
<i>Formula</i>	<i>Formula</i>
Col.(10) + Col.(17)	Col.(11) x Col.(18)

Table 5C-2: FY 2010-2011 Type 2 Charter School Allocation (D'Arbonne Woods Charter School)

Feb. 1, 2010 MFP Funded Membership (Per SIS)	State Per Pupil (Levels 1, 2 & 3) (per Budget Letter)	State Base Allocation	Continuation of Prior Year Pay Raises (FY2001-02 through FY2008-09) Per Pupil Amount	Continuation of Prior Year Pay Raises	Total State Allocation Plus Continuation of Prior Year Pay Raises
(1)	(2)	(3)	(4)	(5)	(6)
Input	Link	Formula	Link	Formula	Formula
Source: SIS	Table 3, Col.(29)	Col.(1) x Col.(2)	Table 4, Col.(21)	Col.(1) x Col.(4)	Col.(3) + Col.(5)

State Admin Fee to Dept. of Education (.25%)	Total State Allocation minus Admin. Fee	Audit Adjustment FY2009-10 Budget Letter	Total State Allocation minus Admin Fee +/- Audit Adjustments	State Monthly Amount
(7)	(8)	(9)	(10)	(11)
Formula	Formula	Input	Formula	Formula
-0.25% x Col. (6)	Col.(6) x Col.(7)	Prior Year Adjusted Budget Letter	Col.(8) + Col.(9)	Col.(10) ÷ 12

Local Per Pupil (per Calculation)	Total Local Allocation	Local Admin Fee to Dept. of Education (.25%)	Total Local Allocation minus Local Admin Fee	Local Audit Adjustments FY2009-10 Budget Letter	Total Local Allocation minus Admin Fee +/- Audit Adj.	Local Monthly Payment Amount
(12)	(13)	(14)	(15)	(16)	(17)	(18)
Input	Formula	Formula	Formula	Input	Formula	Formula
Per pupil calculation	Col.(1) x Col.(12)	-0.25% x Col. (13)	Col.(13) - Col.(14)	Prior Year Budget Letter	Col.(15) - Col.(16)	Col.(17) ÷ 12

Total State and Local Payment Amount	Total State and Local Monthly Payment Amount
(19)	(20)
Formula	Formula
Col.(10) + Col.(17)	Col.(11) x Col.(18)

Table 5C-3: FY 2010-2011 Type 2 Charter School Allocation (International High School of N.O)

Feb. 1, 2010 MFP Funded Membership (Per SIS)	State Per Pupil (Levels 1, 2 & 3) (per Budget Letter)	State Base Allocation	Continuation of Prior Year Pay Raises (FY2001-02 through FY2008-09) Per Pupil Amount	Continuation of Prior Year Pay Raises	Total State Allocation Plus Continuation of Prior Year Pay Raises
(1)	(2)	(3)	(4)	(5)	(6)
<i>Input</i>	<i>Link</i>	<i>Formula</i>	<i>Link</i>	<i>Formula</i>	<i>Formula</i>
Source: SIS	Table 3, Col.(29)	Col.(1) x Col.(2)	Table 4, Col.(21)	Col.(1) x Col.(4)	Col.(3) + Col.(5)

State Admin Fee to Dept. of Education (.25%)	Total State Allocation minus Admin. Fee	Audit Adjustment FY2009-10 Budget Letter	Total State Allocation minus Admin Fee +/- Audit Adjustments	State Monthly Amount
(7)	(8)	(9)	(10)	(11)
<i>Formula</i>	<i>Formula</i>	<i>Input</i>	<i>Formula</i>	<i>Formula</i>
-0.25% x Col. (6)	Col.(6) x Col.(7)	Prior Year Adjusted Budget Letter	Col.(8) + Col.(9)	Col.(10) ÷ 12

Local Per Pupil (per Calculation)	Total Local Allocation	Local Admin Fee to Dept. of Education (.25%)	Total Local Allocation minus Local Admin Fee	Local Audit Adjustments FY2009-10 Budget Letter	Total Local Allocation minus Admin Fee +/- Audit Adj.	Local Monthly Payment Amount
(12)	(13)	(14)	(15)	(16)	(17)	(18)
<i>Input</i>	<i>Formula</i>	<i>Formula</i>	<i>Formula</i>	<i>Input</i>	<i>Formula</i>	<i>Formula</i>
Per pupil calculation	Col.(1) x Col.(12)	-0.25% x Col. (13)	Col.(13) - Col.(14)	Prior Year Budget Letter	Col.(15) - Col.(16)	Col.(17) ÷ 12

Total State and Local Payment Amount	Total State and Local Monthly Payment Amount
(19)	(20)
<i>Formula</i>	<i>Formula</i>
Col.(10) + Col.(17)	Col.(11) x Col.(18)

Table 5D: FY 2010-2011 Office of Juvenile Justice

MFP State Share of Educational Cost for Youth in Secure Care Based on FY2009-10 Average Daily Membership (ADM*)					
ADM* for Youth in Secure Care (Scenic, Riverside and Southside) (# days ÷ 365)	FY2010-11 Levels 1, 2 & 3 STATE SHARE OF COST Per Pupil* (Table 3, Col.33)	Per Pupil Amount Adjusted for Year-Round School	Per Pupil Amount Adjusted for Year-Round School and 50% Special Ed	State Share of Educational Cost for OJJ Secure Care Students	State Share Monthly Payment Amount
		31.64%	\$1,470		
(1)	(2)	(3)	(4)	(5)	(6)
<i>Input</i>	<i>Link</i>	<i>Formula</i>	<i>Formula</i>	<i>Formula</i>	<i>Formula</i>
Source: SIS	Table 3, Col.(33)	Col.(2) x 31.64%	Col.(3) x \$1,470	Col.(1) x Col.(4)	Col.(5) ÷ 12

MFP Local Share of Educational Cost for Youth in Secure Care					
FY2010-11 Levels 1 and 2 LOCAL SHARE OF COST (Table 3, Col.36)	Feb. 1, 2009 MFP Funded Membership (Per SIS)	Feb. 1, 2009 MFP Funded Membership + ADM* at OJJ	Adjusted Local Share Per Pupil including OJJ	Local Share of Educational Cost for OJJ Secure Care Students	Local Share Monthly Payment Amount
(7)	(8)	(9)	(10)	(11)	(12)
<i>Link</i>	<i>Input</i>	<i>Formula</i>	<i>Formula</i>	<i>Formula</i>	<i>Formula</i>
Table 3, Col.(36)	Prior Year Budget Letter	Col.(1) + Col.(8)	Col.(7) ÷ Col. (9)	Col.(1) x Col.(10)	Col.(11) ÷ 12

Total State and Local Educational Cost for OJJ Secure Care Students	State and Local Monthly Payment Amount
(13)	(14)
<i>Formula</i>	<i>Formula</i>
Col.(5) + Col.(11)	Col.(6) + Col.(12)

Table 6: FY 2010-2011 Local Deduction Calculation

Local Deduction (Property, Sales & Other Revenue)		
2008 Ad Valorem Tax Revenues (per 08-09 AFR)	2008 Net Assessed Property (with 10% Cap)	Projected Yield of Property Tax Millage Rate of
		17.68
(1)	(2)	(3)
<i>Link</i>	<i>Link</i>	<i>Formula</i>
Table 7, Col. (26)	Table 7, Col.(3c)	Col.(2) x 17.68 ÷ 1000

Local Deduction (Property, Sales & Other Revenue)(continued)				
FY2008-09 Sales Tax Revenue (per 08-09 AFR)	FY2008-09 Computed Sales Tax Base with 15% Cap on Growth	Projected Yield of Sales Tax Rate of	Other Revenue	Total Local Deduction (sales,prop,other)
		0.89%		
(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 0.89%	Table 7, Col.(37)	Col.(3) + Col.(6) + Col.(7)

Table 7: FY 2008-2009 Local Property and Sales Tax Revenues

2008 ASSESSED PROPERTY VALUE					
2008 TOTAL ASSESSED PROPERTY VALUE	2008 ASSESSED HOMESTEAD EXEMPTION	2008 NET ASSESSED TAXABLE PROPERTY	(Prior Year) 2007 Net Assessed Taxable Property (Without cap)	% Change	2008 NET ASSESSED TAXABLE PROPERTY with Cap of 10%
(1)	(2)	(3)	(3a)	(3b)	(3c)
Input	Input	Formula	Input	Formula	Formula
Source: LA Tax Commission Tables 41 & 43	Source: LA Tax Commission Tables 41 & 43	Col.(1) - Col.(2)	Prior Year Budget Letter, Table 7, Col.(3)	[Col.(3) - Col.(3a)] ÷ Col.(3a)	If [Col.(3) - Col.(3a)] ÷ Col.(3a) is > 10%, then Col.(3a) x (1 + 10%), otherwise Col. (3)

AD VALOREM CONSTITUTIONAL TAX	
PARISH MILL RATE	PARISH REVENUE AMOUNT
(4)	(5)
Input	Input
Source: FY2008-09 AFR kpc 62220 Col.(3)	Source: FY2008-09 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: FY2008-09 AFR kpc 62320 Col.(3)	Source: FY2008-09 AFR kpc 62320 Col.(4)	Source: FY2008-09 AFR kpc 62320 Col.(5)	Source: FY2008-09 AFR kpc 62320 Col.(6)	Source: FY2008-09 AFR kpc 62320 Col.(7)	Source: FY2008-09 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: FY2008-09 AFR kpc 62620 Col.(3)	Source: FY2008-09 AFR kpc 62620 Col.(4)	Source: FY2008-09 AFR kpc 62620 Col.(5)	Source: FY2008-09 AFR kpc 62620 Col.(6)	Source: FY2008-09 AFR kpc 62620 Col.(7)	Source: FY2008-09 AFR kpc 62620 Col.(8)	Col.(14) + Col.(18)

Table 7: FY 2008-2009 Local Property and Sales Tax Revenues

SUMMARY OF AD VALOREM TAXES						TOTAL AD VALOREM REVENUE INCLUDING DEBT (2008-09 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 2008-2009 AFR
COMBINED SALES PERCENT	SALES REVENUE (NON-DEBT)	SALES REVENUE (DEBT)	
(27)	(28)	(29)	(30)
Input	Input	Input	Formula
Source: FY2008-09 AFR kpc 63320 Col.(3)	Source: FY2008-09 AFR kpc 63320 Col.(4)	Source: FY2008-09 AFR kpc 63320 Col.(5)	Col.(28) + Col.(29)

COMPUTED SALES TAX BASE					
(Prior Year) 2009-10 COMPUTED SALES TAX BASE (Without cap)	2010 - 2011 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)	15%	(35)	(36)
Input	Formula	Formula	Formula	Formula	Formula
Prior Year Budget Letter, Table 7, Col.(32)	Col.(30) ÷ Col.(27)	$[\text{Col.}(32) - \text{Col.}(31)] \div \text{Col.}(31)$	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 (2008-09 AFR)	Total Revenue (for Use in MFP Level 1 and 2)	Per Pupil Amount
(37)	(38)	(39)
Input	Formula	Formula
Source: FY2008-09 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, 2010 Student Membership

Feb. 1, 2010 MFP Membership	Audited Feb. 1, 2009 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: Audit Staff	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 FY2000-01 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 FY2007-08, the remaining Hold Harmless amount, as identified in the FY2006-07 formula, will be phased out over a 10-year period.

Instruction. Instruction will 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

Section III: Glossary

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

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

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

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

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

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

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

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Appendix A

Regular Session, 2010

HOUSE CONCURRENT RESOLUTION NO. 243

BY REPRESENTATIVE AUSTIN BADON AND SENATOR THOMPSON

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 city, parish, and other local public school systems as developed by the State Board of Elementary and Secondary Education and adopted by the board on June 8, 2010.

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

WHEREAS, at a special meeting of the State Board of Elementary and Secondary Education on June 8, 2010, 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 city, parish, and other local public 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 city, parish, and other local public school systems developed by the State Board of Elementary and Secondary Education and adopted by the Board on June 8, 2010, is hereby approved to read as follows:

MINIMUM FOUNDATION PROGRAM

ELEMENTARY AND SECONDARY EDUCATION

COST DISTRIBUTION FORMULA

2010 - 2011 SCHOOL YEAR

I. BASIS OF ALLOCATION

A. Preliminary and Final Allocations

1. BESE shall determine preliminary allocations of the minimum foundation program formula for city, parish, and other local public school systems, Recovery School District schools, LSU and Southern Lab schools, and Office of Juvenile Justice 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 city, parish, and other local public school systems, the Recovery School District, LSU and Southern Lab schools, and Office of Juvenile Justice 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.

B. Mid-year Adjustments

1. 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 public school system's, Recovery School District schools', LSU and Southern Lab schools', and Office of Juvenile Justice schools' current year October 1 student count is more or less than the previous year's February 1 membership, a mid-year adjustment to per pupil funding shall be made for each student gained or lost based on the final MFP allocation per pupil amount for that city, parish, or other local public school system as approved by BESE.

3. 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.

4. If any city, parish, or other local public school system's, Recovery School District schools', LSU and Southern Lab schools', and Office of Juvenile Justice schools' current year February 1 membership is more or less than the current year October 1 membership, a second mid-year adjustment to per pupil funding shall be made for each student gained or lost based on one-half the final MFP allocation per

pupil amount for that city, parish, or other local public school system as approved by BESE.

5. If the Recovery School District, the district of prior jurisdiction, and local education agencies have an increase or decrease in current year October 1 membership from the prior year February 1 membership 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 increases or decreases in the October 1 membership times the final MFP allocation per pupil for the district of prior jurisdiction. For increases or decreases in the current year February 1 membership from the October 1 membership, the Recovery School District, the district of prior jurisdiction, and local education agencies shall receive individually a mid-year adjustment based on the increases or decreases in the February 1 membership times one-half of the final MFP allocation per pupil for the district of prior jurisdiction.

6. 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 shall also be made based on the local per pupil amount of the district of prior jurisdiction times the number of students identified in the mid-year adjustment. For the current year February 1 student count, an adjustment will be made using one-half the local per pupil amount times the number of students identified in the mid-year adjustment.

7. 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 seven 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 2011-12 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 2011-12.

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. 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.

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

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

V. FUNDING FOR RECOVERY SCHOOL DISTRICT

A. MFP State Share Per Student

1. The student membership and weighted student counts of schools transferred to the Recovery School District shall continue to be included in the membership and weighted student counts of the city, parish, or other local public school board from which jurisdiction of the school was transferred.

2. Once all final MFP calculations have been made, the MFP state share per prior year February 1 student membership from Levels 1, 2 and 3 of the MFP formula for the city, parish, or other local public school board which counted the Recovery School District students, shall be multiplied by the number of students in the Recovery School District and converted to a monthly amount. The monthly amount(s) shall be reduced from the city, parish, or other local public school board MFP monthly allocation and transferred to the Recovery School District.

B. MFP Local Share Per Student

1. In addition to the appropriation required in VA.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 revenue per student allocation is based on projected local revenues for the most recent prior fiscal year from 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, per the definitions in the Annual Financial Report and

the Louisiana Accounting and Uniform Governmental Handbook (LAUGH) 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 Recovery School District students used in the MFP final allocation.
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 of prior jurisdiction to the Recovery School District.
6. Based on the October 1 student count, the local revenue allocation per student will be recalculated and there will be a corresponding adjustment in the local revenue allocation per student. No recalculation of the local revenue per student will occur at the February 1 student count adjustment.
7. During the third quarter of the fiscal year, the local revenue allocation per student shall be adjusted to reflect actual prior year local revenue data.
8. A final reconciliation will occur based upon the receipt of the annual audited financial statements of the district of prior jurisdiction. If an increase or decrease in local revenue collection exists, the state superintendent may establish a payment schedule. In the event that the fiscal status of the district of prior jurisdiction or the Recovery School District changes during the fiscal year or on or before the final reconciliation, the state superintendent may adjust the local revenue based on the revenues identifies.
- 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. The student membership count of the Type 2 charter schools shall be included in the membership count of the city, parish, or other local public school board in which the school is located to determine the local share. Student adjustments for Type 2 Charter schools authorized on or

after July 1, 2008, shall adhere to the guidelines established in Section I.(B) - Mid-year Adjustments.

VIII. FUNDING FOR THE OFFICE OF JUVENILE JUSTICE SCHOOLS AND STUDENTS

A. Any elementary and secondary school operated by the Office of Juvenile Justice in a secure care facility shall be considered a public elementary or secondary school and, as such, the Office of Juvenile Justice shall be annually appropriated funds for these students as determined by applying the formula contained in Subsections B and C of this Section.

B. Each student counted in the prior year average daily membership, as defined by the State Board of Elementary and Secondary Education to be calculated by dividing the average number of days the students are under the guidance and direction of teachers by the total instructional days during the specified school year, shall be provided for and funded from the minimum foundation program a state share per pupil equal to the amount allocated per student for the state share of the district where the student resided prior to adjudication.

1. The state share per pupil allocation shall be adjusted based on a factor determined by the Louisiana Department of Education to provide for the differential in the number of educational days provided to the students in the custody of the Office of Juvenile Justice.

2. Additionally, the state share per pupil allocation shall be adjusted based on a factor determined by the Louisiana Department of Education to recognize the increased number of special education students in the Office of Juvenile Justice schools relative to the state average special education student population.

C. Each student counted in the prior year average daily membership, as defined by the State Board of Elementary and Secondary Education, shall be provided for and funded from the minimum foundation program a local contribution per pupil equal to the local contribution per pupil for the district where the student resided prior to adjudication.

1. For the purpose of the local share allocation per pupil amount, the average daily membership of the Office of Juvenile Justice shall be included in the

membership counts of the city, parish, or other local public school board in which the student resided prior to adjudication to the Office of Juvenile Justice.

2. For a district(s) that has schools transferred to the Recovery School District and shares local revenue, the allocation for the Office of Juvenile Justice will be completed before the calculation of local revenues as identified in Section VB.

3. The local share allocation shall be funded with a transfer of the MFP monthly amount representing the local share allocation from the city, parish, or other local public school board in which the attending students resided prior to adjudication to the Office of Juvenile Justice.

IX. 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.

X. 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 Districts schools, LSU and SU Lab schools, and Office of Juvenile Justice 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.

3. For city, parish, and other local public school districts that fail this requirement, but perform at or above the state average in the District Performance Score (DPS), a waiver for this noncompliance should be provided.

4. For city, parish, and other local public school districts that fail this requirement, and also perform below the state average in the District Performance Score (DPS), the following consequences should be applied:

a. Require that city, parish, and other local public school districts assess expenditures in non-instructional areas including a self-assessment and/or hiring an independent firm to determine operational activities that could be streamlined through outsourcing, privatization, or consolidation and provide a report to BESE on the implementation plan to redirect any savings from these actions to instructional activities according to timelines set by the Department of Education.

b. Require the city, parish, and other local public school districts to examine the manner in which state and federal funds are utilized, make revisions to incorporate new spending patterns, and provide a report to BESE on the implementation of these actions according to timelines set by the Department of Education.

c. Require the city, parish, and other local public school districts involved in desegregation litigation to examine the manner in which state and federal funds are utilized, make revisions to incorporate new spending patterns, and provide a report to BESE on the implementation of these actions according to timelines set by the Department of Education.

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 public 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.

XI. ACCOUNTABILITY PROVISIONS

A. Accountability for School Performance

Each school recognized by the Louisiana Department of Education will be included in a MFP Accountability report submitted to the House and Senate committees on education by June 30 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.
- e. 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.

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

B. Accountability for Weighted Student Funds

1. In FY 2010-11, according to R.S. 17:7(2)(f)(I), city, parish, and other local public school districts, Recovery School District schools, and LSU and Southern Lab schools will be required to expend funds generated by applying the weighted factors contained in the formula for At-Risk students, Career and Technical Education course units, Special Education Other Exceptionalities students, and Special Education Gifted and Talented students on the following: (a) personnel, (b) professional services, (c) instructional materials, (d) equipment, and (e) supplies that serve the unique needs of students who generate such funds.

2. The expenditure of these weighted funds must be submitted annually in a report as directed by the Louisiana Department of Education including the details on the types of activities for which these funds were expended to serve the needs of the weighted students at all schools that serve such students. The information contained in such annual report shall be published on the Department of Education website in an easily understandable format.

XII. STUDY OF FUNDING FOR PUBLIC EDUCATION

The State Board of Elementary and Secondary Education directs the Louisiana Department of Education to establish a task force to study funding for public education to include the following issues: Review the effectiveness of the wealth factors in the MFP formula; evaluate a potential increase of the 70% instructional requirement to 80%; and continue the study of student-based budgeting including the impact of desegregation litigation on its implementation.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

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Appendix B



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

DATE: June 30, 2010

CIRCULAR: 1134

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

FROM: Paul G. Pastorek *Paul G. Pastorek*
State Superintendent of Education

SUBJECT: 2010-11 State Public School Fund – Minimum Foundation
Program (MFP) Equalization Distribution

The General Appropriations Bill (House Bill 1) of the 2010 Regular Session of the Louisiana Legislature provides \$3,319,302,159 in funding, more or less estimated, for the Minimum Foundation Program (MFP) Formula defined in House Concurrent Resolution (HCR) 243 of the 2010 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 2009-2010 MFP Budget Letter to the 2010-2011 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 2A: **MFP Electronic Fund Transfer (EFT) Amounts**
Provides the monthly MFP distribution amount (from Table 2) for the 69 school systems, minus transfers for local revenue due to the Recovery School District, Type 2 Charter Schools approved on or after July 1, 2008, and the Office of Juvenile Justice.
- Table 3: **FY 2010-2011 MFP Level 1 Base Cost and Level 2 Reward Incentive**
Provides the detailed calculation of the 2010-2011 MFP Levels 1 and 2 for the 69 Louisiana school systems.
- Table 4: **FY 2010-2011 Level 3 Unequalized Funding**
Provides for the continuation of prior year pay raises for certificated and support worker staff from 2001-2002 through 2008-2009. Also provides funding for foreign language associates, insurance supplement amounts for the hold harmless districts, and mandated costs for the 69 Louisiana school systems. Additionally, the hold harmless funds are reduced and redistributed to the non-hold harmless districts.
- Table 4A: **FY 2010-2011 Stipends for Foreign Associate Teachers**
Provides for the distribution of the 2010-2011 stipends for Foreign Associate Teachers

- Table 5A: FY 2010-2011 Allocation for the LSU and SU Lab Schools**
Provides the Total MFP distribution, minus audit adjustments, and the monthly MFP distribution, for LSU and SU Lab Schools
- Table 5B1: FY 2010-2011 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 2010-2011 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 5C1: FY 2010-2011 MFP State and Local Allocation for Type 2 Charter Schools (Madison Prep Academy)**
Provides the calculation of the State Share Allocation to Madison Prep Academy, a Type 2 Charter School approved by SBESE on or after July 1, 2008
- Table 5C2: FY 2010-2011 MFP State and Local Allocation for Type 2 Charter Schools (D'Arbonne Woods Charter School)**
Provides the calculation of the State Share Allocation to D'Arbonne Woods Charter School, a Type 2 Charter School approved by SBESE on or after July 1, 2008
- Table 5C1: FY 2010-2011 MFP State and Local Allocation for Type 2 Charter Schools (International High School of New Orleans)**
Provides the calculation of the State Share Allocation to International High School of New Orleans, a Type 2 Charter School approved by SBESE on or after July 1, 2008
- Table 5D: FY 2010-2011 MFP State and Local Allocation for the Office of Juvenile Justice (Initial Allocation)**
Provides the calculation of the State and Local Share Allocation to the three schools operated by the Office of Juvenile Justice (OJJ) located at the secure care facilities at Jetson, Bridge City, and Swanson. Allocation is initially based on FY2008-09 average daily membership (ADM) and will be updated to FY2009-10 ADM to coincide with the October mid-year adjustment.
- Table 6: Calculation of the Local Deduction**
Provides the calculation of the Local Deduction amount for the 69 Louisiana school systems.
- Table 7: 2008-2009 Local Property and Sales Tax Revenues**
Provides a summary of the Net Assessed Property Values, Ad Valorem and Sales Tax amounts and millage and sales tax rates for the 69 Louisiana school systems.
- Table 8: February 1, 2010 Student Membership**
Provides the February 1, 2010 MFP funded student membership and the adjusted February 1, 2009 MFP Funded student membership for the 69 Louisiana school systems.

Significant Items Affecting Implementation of HCR 243:

HCR 243 is essentially a continuation of SCR 17 of 2009, with the following items as noted below:

- 1) Zero Increase in the Base Per Pupil Amount. Base per pupil amount remains at \$3,855
- 2) Suspended the 50% Pay Raise Requirement for Certificated Personnel when the base per pupil amount has zero growth
- 3) Revised the October and February Mid-year Adjustments to include decreases as well as increases for each student gained or lost
- 4) Added the authority to fund students being served at the three schools operated by the Office of Juvenile Justice (OJJ) located at the secure care facilities at Jetson, Bridge City, and Swanson. An MFP local contribution will be required from districts where the students resided prior to adjudication
- 5) Added consequences for districts and schools failing to meet the 70% Requirement. Any district or school failing to meet the 70% Requirement and also having a District Performance Score (DPS) below the state average will be required to conduct a study to determine what operational activities could be streamlined to save money and redirect any savings to instructional services.
- 6) Adopted a plan to study the MFP that includes:
 - a. Reviewing the effectiveness of the wealth factors
 - b. Evaluating a potential increase in the 70% Requirement to 80%
 - c. Studying the implementation of student-based budgeting including the impact of desegregation litigation on its implementation

Other Revisions Affecting Implementation of HCR 243:

- 1) Revised the language in the calculation of the Recovery School District (RSD) local revenue per pupil, so that
 - a. all charters in the state are funded using the same per pupil calculation based on local revenue from the same fiscal year
 - b. all schools in a parish affected by the RSD receive the same per pupil amount from local funds
- 2) Revised the language in the calculation of the local contribution per pupil amount for Type 2 Charter Schools, recognizing all students that must be supported by the local contribution
- 3) Added language to clarify the use of the same Mid-year Adjustment process for Type 2 Charter Schools and the RSD as all other schools in the formula
- 4) Adopted the language from Act 310 of the 2009 Legislative Session (R. S. 17:7) that requires reporting by local school systems of funds generated by the weighted student categories and provides for a report on revenue and expenditure data
- 5) Extended the time period from four to seven years for seeking an increase in the At-Risk weight from 22% to 40%
- 6) Eliminated the Emergency Assistance to School Districts which provided funding only in FY2009-10 to Morehouse and Union for the closure of a major tax generator
- 7) Eliminated the Accountability for Student Transfer Enhancement, since it was no longer applicable
- 8) Federal Stimulus Funds not a funding source in FY2010-2011

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, 2010, and February 1, 2011, via the Student Information System (SIS) are accurate and submitted on a timely basis.
 - In addition, the February 1, 2011, data will be used to fund the 2011-12 MFP formula.
 - October 1, 2010, compared to February 1, 2010
 - Districts receive adjustment for the base per pupil amount times the number of students gained or lost
 - February 1, 2011, compared to October 1, 2010
 - Districts receive adjustment for one-half of base per pupil amount times the number of students gained or lost
- M. 70% Instructional 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. 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, 2010, MFP membership.

Data Sources

For purposes of the MFP calculations required by HCR 243, the latest available data are 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 are as follows:
 - a. Exceptionalities – SER February 1, 2010, including any school transferred to the Recovery School District.
 - b. Gifted and Talented –SER February 1, 2010, including any school transferred to the Recovery School District.
 - c. Vocational Education – LEADS October 2009, including any school transferred to the Recovery School District.
 - d. At-Risk – Student Information System February 1, 2010, including any school transferred to the Recovery School District.
 - e. Economy of Scale – Student Information System February 1, 2010, including any school transferred to the Recovery School District.
3. Local School System Revenues and Tax Rates – Annual Financial Report data for Fiscal Year 2008-2009
4. Net Assessed Property Values – Louisiana Tax Commission December 2008 data.
5. Foreign Language Associate Teacher – Data from February 2010.

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
Senator Michael J. Michot, Vice Chair, Jt. 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
Leslie Jewell, Appropriation Control, SDE
Jeanette Vosburg, 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
Gerard Melancon, OJJ
Kim Mims, OJJ
Erin Bendily, Office of the Governor
George Silbernagel, House Appropriations
Pete Lafleur, Office of Planning and Budget
Leslye Milano, Office of Planning and Budget
David Ray, Senate Finance Staff
Paul Jones, House Education Staff
Jeanne Johnston, Senate Education Staff
Gordon Monk, Legislative Fiscal Officer
Lloyd Dressel, LSBA
Nolton Senegal, LSBA

Appendix C

FY2010-11 MFP Budget Letter

TABLE 1: STATE LEVEL COMPARISON

MFP Formula Items	FY2009-2010 Budget Letter July 2009 <small>Circular No. 1124</small>	FY2010-2011 Budget Letter July 2010 <small>Circular No. 1134</small>	Comparison of FY2009-10 Budget Letter to FY2010-11 Budget Letter	% Change
A. Level 1 Base Per Pupil Amount	\$3,855	\$3,855	\$0	0.00%
B. Total Weighted Membership of Parish/City Schools and Type 5 Charters	911,320	919,130	7,810	0.86%
1. Base Membership: February 1, 2009 / February 1, 2010			-	
Parish/City Schools and Type 5 Charters	650,290	656,272	5,982	0.92%
Type 2 Charters in the MFP	316	544	228	72.15%
LSU and Southern Lab Schools	1,689	1,675	(14)	-0.83%
Office of Juvenile Justice	0	384	384	#DIV/0!
Total Students Funded through the MFP	652,295	658,875	6,580	1.01%
2. At-Risk Weight Factor (22%)	92,528	95,888	3,360	3.63%
3. Career & Technical Weight Factor (6%)	11,752	11,683	(69)	-0.59%
4. Exceptionalities Weight Factor (150%)	128,510	126,230	(2,280)	-1.77%
5. Gifted/Talented Weight Factor (60%)	14,686	15,567	881	6.00%
6. Economy-of-Scale Weight Factor	13,554	13,490	(64)	-0.47%
C. Total Level 1 State and Local Costs (A X B)	\$3,513,138,600	\$3,543,246,150	\$30,107,550	0.86%
1. State Share of Cost (65%)	\$2,283,384,751	\$2,303,093,361	\$19,708,610	0.86%
2. Local Share of Cost (35%)	\$1,229,753,850	\$1,240,152,789	\$10,398,940	0.85%
D. Total Local Revenues in MFP	\$2,682,864,043	\$2,817,674,573	\$134,810,530	5.02%
1. Total Net Assessed Property (capped at 10%)	\$24,984,942,951	\$28,017,296,643	\$3,032,353,692	12.14%
2. Total Est. Sales Tax Base (capped at 15%)	\$80,515,819,590	\$80,185,315,589	(\$330,504,001)	-0.41%
3. Average Equivalent Millage Rate	41.01 / 18.77	39.33/17.68		
4. Average Equivalent Sales Tax Rate	1.96% / .90%	1.97/.89%		
5. Property Tax Revenue	\$1,057,077,123	\$1,173,328,833	\$116,251,710	11.00%
6. Sales Tax Revenue	\$1,582,658,376	\$1,605,367,688	\$22,709,312	1.43%
7. Other Revenues Considered	\$43,128,544	\$38,978,052	(\$4,150,492)	-9.62%
E. Level 2 Eligible Local Revenue	\$1,032,326,990	\$1,061,525,558	\$29,198,568	2.83%
1. Level 2 State Support	\$380,104,866	\$397,069,242	\$16,964,376	4.46%
F. Level 1 and 2 State Share (C1+E1)	\$2,663,489,616	\$2,700,162,603	\$36,672,987	1.38%
G. Level 3 Legislative Enhancements	\$608,303,810	\$610,425,029	\$2,121,219	0.35%
1. Prior Year Pay Raises (FY01-02 through FY08-09)	\$458,641,878	\$462,804,899	\$4,163,021	0.91%
2. Foreign Language Associates	\$5,240,000	\$5,200,000	(\$40,000)	-0.76%
3. Mandated Cost Adjustment (\$100)	\$65,029,000	\$65,627,200	\$598,200	0.92%
4. Hold Harmless (Total)	\$76,792,932	\$76,792,930	(\$2)	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	(\$12,418,335)	(\$16,138,031)	(\$3,719,696)	29.95%
Redistribution of Hold Harmless Phase-out	\$12,418,334	\$16,138,028	\$3,719,694	29.95%
5. Emergency Assistance (Total)	\$2,600,000	\$0	(\$2,600,000)	-100.00%
Morehouse Parish School Board	\$1,600,000	\$0	(\$1,600,000)	-100.00%
Union Parish School Board	\$1,000,000	\$0	(\$1,000,000)	-100.00%
H. State Share Formula Allocation (City/Parish Local School Systems)	\$3,271,793,426	\$3,310,587,631	\$38,794,206	1.19%
Per Pupil based on February 1 Membership	\$5,031	\$5,045	\$13	0.26%
I. Other Local School System Funding	\$0			
R.S. 17:350.21 Lab School Funding	\$8,354,280	\$8,313,354	(\$40,926)	-0.49%
1. LSU Lab. School	\$6,622,025	\$6,675,712	\$53,687	0.81%
2. Southern Univ. Lab. School	\$1,732,255	\$1,637,642	(\$94,613)	-5.46%
J. Recovery School District Funding	\$116,254,740	\$118,435,156	\$2,180,416	1.88%
1. Orleans	\$88,205,937	\$100,973,843	\$12,767,906	14.48%
2. East Baton Rouge	\$20,238,136	\$9,521,325	(\$10,716,811)	-52.95%
3. Pointe Coupee	\$1,763,560	\$1,597,168	(\$166,392)	-9.44%
4. Caddo	\$6,047,107	\$4,003,945	(\$2,043,163)	-33.79%
5. St. Helena	\$0	\$2,338,876	\$2,338,876	#DIV/0!
K. Type 2 Charter Schools (Approved after July 2008)	\$1,734,253	\$2,570,266	\$836,013	48.21%
L. Office of Juvenile Justice		\$3,060,649		
M. Foreign Associate Teacher Stipends	\$852,000	\$852,000	\$0	0.00%
N. Total MFP Allocation (H+I+J+K+L+M)	\$3,397,659,912	\$3,443,819,057	\$46,159,145	1.36%
O. Adjustments	(\$122,424,593)	(\$124,470,473)	(\$2,045,880)	1.67%
1. Plus/(Minus) Prior Year Adjustments - City/Parish Schools	(\$5,443,477)	(\$4,821,886)	\$621,591	-11.42%
2. Plus/(Minus) Prior Year Adjustments - LSU/SU Lab Schools	(\$3,760)	(\$4,927)	(\$1,167)	31.05%
3. Plus/(Minus) Prior Year Adjustments - RSD	(\$722,616)	(\$1,192,145)	(\$469,529)	64.98%
4. Plus/(Minus) Prior Year Adjustments - Type 2 Charters in MFP	\$0	(\$16,358)	(\$16,358)	#DIV/0!
5. Mid-Year - Normal Student Growth	\$0	\$0	\$0	#DIV/0!
6. RSD Transfers	(\$116,254,740)	(\$118,435,156)	(\$2,180,416)	1.88%
P. MFP Allocation Including Adjustments (N + O)	\$3,275,235,319	\$3,319,348,584	\$44,113,265	1.35%
Q. State MFP Appropriation	\$3,275,341,821		\$3,319,348,584	
R. Budget Amendment to Increase/(Decrease) MFP Appropriation	\$0	\$44,006,763	\$44,006,764	

**Table 2: FY2010-11 Budget Letter
Distribution and Adjustments**

LEA	School System	FY2010-11 MFP State Share of Levels 1, 2, and 3 with Continuation of FY2007-08 & FY2008-09 Pay Raises	Prior Year Audit Adjustments				
			FY08-09 Audit Adjustments	FY09-10 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	\$50,664,177	\$0	(\$3,449)	(\$3,449)	\$0	(\$3,449)
2	Allen	\$27,552,320	\$0	(\$213,711)	(\$213,711)	\$0	(\$213,711)
3	Ascension	\$87,739,016	\$0	(\$3,515)	(\$3,515)	\$0	(\$3,515)
4	Assumption	\$24,227,039	\$0	(\$3,382)	(\$3,382)	\$0	(\$3,382)
5	Avoyelles	\$31,862,662	\$0	(\$175,105)	(\$175,105)	\$0	(\$175,105)
6	Beauregard	\$36,106,291	\$0	(\$172,782)	(\$172,782)	\$0	(\$172,782)
7	Bienville	\$6,015,575	\$0	(\$4,967)	(\$4,967)	\$0	(\$4,967)
8	Bossier	\$96,602,584	\$0	(\$57,847)	(\$57,847)	\$0	(\$57,847)
9	Caddo	\$211,051,267	\$0	(\$545,422)	(\$545,422)	\$0	(\$545,422)
10	Calcasieu	\$146,909,072	\$0	(\$53,397)	(\$53,397)	\$0	(\$53,397)
11	Caldwell	\$11,757,224	\$0	\$3,845	\$3,845	\$3,845	\$0
12	Cameron	\$3,805,144	(\$2,259)	(\$3,211)	(\$5,470)	\$0	(\$5,470)
13	Catahoula	\$10,176,188	\$0	\$0	\$0	\$0	\$0
14	Claiborne	\$14,167,196	\$0	\$36,116	\$36,116	\$36,116	\$0
15	Concordia	\$22,129,377	\$0	(\$46,338)	(\$46,338)	\$0	(\$46,338)
16	DeSoto	\$20,414,066	\$0	(\$25,931)	(\$25,931)	\$0	(\$25,931)
17	East Baton Rouge	\$171,536,589	\$0	(\$181,758)	(\$181,758)	\$0	(\$181,758)
18	East Carroll	\$8,432,647	\$0	\$3,212	\$3,212	\$3,212	\$0
19	East Feliciana	\$12,367,168	\$0	(\$10,596)	(\$10,596)	\$0	(\$10,596)
20	Evangeline	\$34,442,348	\$0	(\$802)	(\$802)	\$0	(\$802)
21	Franklin	\$18,174,001	\$0	\$0	\$0	\$0	\$0
22	Grant	\$21,198,570	\$0	(\$9,564)	(\$9,564)	\$0	(\$9,564)
23	Iberia	\$72,568,897	\$0	(\$20,211)	(\$20,211)	\$0	(\$20,211)
24	Iberville	\$14,118,751	\$0	(\$1,717)	(\$1,717)	\$0	(\$1,717)
25	Jackson	\$10,748,222	\$0	(\$42,786)	(\$42,786)	\$0	(\$42,786)
26	Jefferson	\$168,331,651	\$0	(\$436,609)	(\$436,609)	\$0	(\$436,609)
27	Jefferson Davis	\$36,014,875	\$0	(\$24,910)	(\$24,910)	\$0	(\$24,910)
28	Lafayette	\$116,816,422	\$0	(\$37,074)	(\$37,074)	\$0	(\$37,074)
29	Lafourche	\$67,902,674	\$0	(\$49,257)	(\$49,257)	\$0	(\$49,257)
30	LaSalle	\$15,862,392	\$0	\$0	\$0	\$0	\$0
31	Lincoln	\$30,263,338	\$0	(\$9,519)	(\$9,519)	\$0	(\$9,519)
32	Livingston	\$143,386,932	\$80,250	(\$496,029)	(\$415,779)	\$0	(\$415,779)
33	Madison	\$12,815,381	\$0	(\$51,187)	(\$51,187)	\$0	(\$51,187)
34	Morehouse	\$29,191,492	\$0	(\$100,878)	(\$100,878)	\$0	(\$100,878)
35	Natchitoches	\$35,743,171	\$0	(\$56,881)	(\$56,881)	\$0	(\$56,881)
36	Orleans	\$140,345,646	\$0	(\$86,154)	(\$86,154)	\$0	(\$86,154)
37	Ouachita	\$114,751,243	\$0	(\$266,788)	(\$266,788)	\$0	(\$266,788)
38	Plaquemines	\$12,251,168	\$0	(\$5,734)	(\$5,734)	\$0	(\$5,734)
39	Pointe Coupee	\$12,508,011	\$0	(\$67,101)	(\$67,101)	\$0	(\$67,101)
40	Rapides	\$122,150,864	\$0	(\$51,699)	(\$51,699)	\$0	(\$51,699)
41	Red River	\$9,542,836	\$0	(\$78,593)	(\$78,593)	\$0	(\$78,593)
42	Richland	\$20,622,198	\$0	(\$16,975)	(\$16,975)	\$0	(\$16,975)
43	Sabine	\$25,792,932	\$0	(\$5,812)	(\$5,812)	\$0	(\$5,812)
44	St. Bernard	\$25,461,395	(\$6,133)	(\$27,679)	(\$33,812)	\$0	(\$33,812)
45	St. Charles	\$29,389,688	\$0	(\$27,994)	(\$27,994)	\$0	(\$27,994)
46	St. Helena	\$7,201,445	\$0	(\$117,878)	(\$117,878)	\$0	(\$117,878)
47	St. James	\$17,290,870	\$0	(\$65,417)	(\$65,417)	\$0	(\$65,417)
48	St. John the Baptist	\$27,153,133	\$0	(\$104,441)	(\$104,441)	\$0	(\$104,441)
49	St. Landry	\$78,479,153	\$0	(\$191,101)	(\$191,101)	\$0	(\$191,101)
50	St. Martin	\$46,334,800	\$0	(\$61,365)	(\$61,365)	\$0	(\$61,365)
51	St. Mary	\$48,133,451	\$0	(\$28,393)	(\$28,393)	\$0	(\$28,393)
52	St. Tammany	\$201,846,975	\$0	(\$241,095)	(\$241,095)	\$0	(\$241,095)
53	Tangipahoa	\$102,324,609	\$0	(\$71,365)	(\$71,365)	\$0	(\$71,365)
54	Tensas	\$4,650,009	\$0	\$3,033	\$3,033	\$3,033	\$0
55	Terrebonne	\$85,371,968	\$0	(\$100,262)	(\$100,262)	\$0	(\$100,262)
56	Union	\$15,157,502	\$0	(\$23,190)	(\$23,190)	\$0	(\$23,190)
57	Vermilion	\$40,715,177	\$0	\$1,974	\$1,974	\$1,974	\$0
58	Vernon	\$56,348,488	\$157,433	(\$151,577)	\$5,856	\$5,856	\$0
59	Washington	\$34,937,165	\$0	(\$16,465)	(\$16,465)	\$0	(\$16,465)
60	Webster	\$37,817,087	\$0	(\$66,357)	(\$66,357)	\$0	(\$66,357)
61	West Baton Rouge	\$12,510,115	\$0	(\$178,233)	(\$178,233)	\$0	(\$178,233)
62	West Carroll	\$12,711,787	\$0	(\$5,438)	(\$5,438)	\$0	(\$5,438)
63	West Feliciana	\$11,125,891	\$0	\$6,633	\$6,633	\$6,633	\$0
64	Winn	\$15,660,805	\$0	(\$32,558)	(\$32,558)	\$0	(\$32,558)
65	City of Monroe	\$43,316,655	\$0	(\$57,416)	(\$57,416)	\$0	(\$57,416)
66	City of Bogalusa	\$14,755,847	\$0	(\$45,941)	(\$45,941)	\$0	(\$45,941)
67	Zachary Community	\$27,194,473	\$0	(\$6,689)	(\$6,689)	\$0	(\$6,689)
68	City of Baker	\$12,835,719	(\$16,278)	(\$77,750)	(\$94,027)	\$0	(\$94,027)
69	Central Community	\$22,803,810	\$0	\$26,580	\$26,580	\$26,580	\$0
	STATE TOTALS	\$3,310,587,631	\$213,014	(\$5,034,900)	(\$4,821,886)	\$87,249	(\$4,909,135)

**Table 2: FY2010-11 Budget Letter
Distribution and Adjustments**

LEA	School System	Minus State Share Adjustment for Recovery School District	FY2010-11 Total MFP Distribution with Adjustments	Monthly Payments July 2010 through June 2011	FY2010-11 Foreign Language Associate Teacher Stipends (To be paid in August 2010)	FY2010-11 Total MFP Distribution with Adjustments and Stipends
		7	8	9	10	11
1	Acadia		\$50,660,728	\$4,221,727	\$0	\$50,660,728
2	Allen		\$27,338,609	\$2,278,217	\$0	\$27,338,609
3	Ascension		\$87,735,502	\$7,311,292	\$0	\$87,735,502
4	Assumption		\$24,223,658	\$2,018,638	\$22,000	\$24,245,658
5	Avoyelles		\$31,687,556	\$2,640,630	\$0	\$31,687,556
6	Beauregard		\$35,933,509	\$2,994,459	\$0	\$35,933,509
7	Bienville		\$6,010,608	\$500,884	\$0	\$6,010,608
8	Bossier		\$96,544,737	\$8,045,395	\$24,000	\$96,568,737
9	Caddo	(4,003,945)	\$206,501,900	\$17,208,492	\$48,000	\$206,549,900
10	Calcasieu		\$146,855,675	\$12,237,973	\$106,000	\$146,961,675
11	Caldwell		\$11,761,069	\$980,089	\$0	\$11,761,069
12	Cameron		\$3,799,674	\$316,640	\$6,000	\$3,805,674
13	Catahoula		\$10,176,188	\$848,016	\$0	\$10,176,188
14	Claiborne		\$14,203,313	\$1,183,609	\$0	\$14,203,313
15	Concordia		\$22,083,039	\$1,840,253	\$4,000	\$22,087,039
16	DeSoto		\$20,388,135	\$1,699,011	\$8,000	\$20,396,135
17	East Baton Rouge	(9,521,325)	\$161,833,505	\$13,486,125	\$56,000	\$161,889,505
18	East Carroll		\$8,435,859	\$702,988	\$10,000	\$8,445,859
19	East Feliciana		\$12,356,572	\$1,029,714	\$0	\$12,356,572
20	Evangeline		\$34,441,546	\$2,870,129	\$0	\$34,441,546
21	Franklin		\$18,174,001	\$1,514,500	\$0	\$18,174,001
22	Grant		\$21,189,006	\$1,765,751	\$0	\$21,189,006
23	Iberia		\$72,548,686	\$6,045,724	\$32,000	\$72,580,686
24	Iberville		\$14,117,034	\$1,176,420	\$0	\$14,117,034
25	Jackson		\$10,705,436	\$892,120	\$0	\$10,705,436
26	Jefferson		\$167,895,042	\$13,991,254	\$86,000	\$167,981,042
27	Jefferson Davis		\$35,989,965	\$2,999,164	\$0	\$35,989,965
28	Lafayette		\$116,779,348	\$9,731,612	\$144,000	\$116,923,348
29	Lafourche		\$67,853,417	\$5,654,451	\$98,000	\$67,951,417
30	LaSalle		\$15,862,392	\$1,321,866	\$0	\$15,862,392
31	Lincoln		\$30,253,820	\$2,521,152	\$0	\$30,253,820
32	Livingston		\$142,971,153	\$11,914,263	\$0	\$142,971,153
33	Madison		\$12,764,194	\$1,063,683	\$4,000	\$12,768,194
34	Morehouse		\$29,090,615	\$2,424,218	\$0	\$29,090,615
35	Natchitoches		\$35,686,290	\$2,973,858	\$0	\$35,686,290
36	Orleans	(100,973,843)	\$39,285,649	\$3,273,804	\$96,000	\$39,381,649
37	Ouachita		\$114,484,455	\$9,540,371	\$0	\$114,484,455
38	Plaquemines		\$12,245,433	\$1,020,453	\$4,000	\$12,249,433
39	Pointe Coupee	(1,597,168)	\$10,843,742	\$903,645	\$0	\$10,843,742
40	Rapides		\$122,099,165	\$10,174,930	\$0	\$122,099,165
41	Red River		\$9,464,243	\$788,687	\$0	\$9,464,243
42	Richland		\$20,605,224	\$1,717,102	\$26,000	\$20,631,224
43	Sabine		\$25,787,119	\$2,148,927	\$0	\$25,787,119
44	St. Bernard		\$25,427,583	\$2,118,965	\$0	\$25,427,583
45	St. Charles		\$29,361,694	\$2,446,808	\$0	\$29,361,694
46	St. Helena	(2,338,876)	\$4,744,691	\$395,391	\$0	\$4,744,691
47	St. James		\$17,225,453	\$1,435,454	\$0	\$17,225,453
48	St. John the Baptist		\$27,048,692	\$2,254,058	\$0	\$27,048,692
49	St. Landry		\$78,288,052	\$6,524,004	\$0	\$78,288,052
50	St. Martin		\$46,273,435	\$3,856,120	\$46,000	\$46,319,435
51	St. Mary		\$48,105,059	\$4,008,755	\$0	\$48,105,059
52	St. Tammany		\$201,605,880	\$16,800,490	\$0	\$201,605,880
53	Tangipahoa		\$102,253,244	\$8,521,104	\$18,000	\$102,271,244
54	Tensas		\$4,653,042	\$387,754	\$0	\$4,653,042
55	Terrebonne		\$85,271,706	\$7,105,976	\$0	\$85,271,706
56	Union		\$15,134,313	\$1,261,193	\$4,000	\$15,138,313
57	Vermilion		\$40,717,151	\$3,393,096	\$0	\$40,717,151
58	Vernon		\$56,354,344	\$4,696,195	\$0	\$56,354,344
59	Washington		\$34,920,700	\$2,910,058	\$0	\$34,920,700
60	Webster		\$37,750,730	\$3,145,894	\$0	\$37,750,730
61	West Baton Rouge		\$12,331,882	\$1,027,657	\$0	\$12,331,882
62	West Carroll		\$12,706,348	\$1,058,862	\$0	\$12,706,348
63	West Feliciana		\$11,132,525	\$927,710	\$0	\$11,132,525
64	Winn		\$15,628,247	\$1,302,354	\$0	\$15,628,247
65	City of Monroe		\$43,259,239	\$3,604,937	\$0	\$43,259,239
66	City of Bogalusa		\$14,709,906	\$1,225,826	\$0	\$14,709,906
67	Zachary Community		\$27,187,785	\$2,265,649	\$0	\$27,187,785
68	City of Baker		\$12,741,691	\$1,061,808	\$0	\$12,741,691
69	Central Community		\$22,830,390	\$1,902,533	\$0	\$22,830,390
	STATE TOTALS	(\$118,435,156)	\$3,187,330,593	\$265,610,887	\$842,000	\$3,188,172,593

**Table 2A: FY2009-10 Budget Letter
MFP Transfer Amount (July 2010, Revised)**

LEA	School System	Monthly Payments Amount July 2010 (Table 2, col. 9)	Transfer to pay the local share due to RSD LA (RSD LA Allocation column 22)	Transfer to pay the local share due to RSD Orleans (RSD Orleans Allocation, column 27)	Transfer to pay the local share due to Madison Prep (CSAL) (Table 5C-1, column 18)	Transfer to pay the local share due to D'Arbonne Woods (Table 5C-2, column 18)	Transfer to pay the local share due to Int'l H. S. (VIBE) (Table 5C-2, column 18)	Transfer to pay the local share due to the Office of Juvenile Justice (Table 5D column 12)	Total MFP Transfer Amount minus Transfers to RSD and Type 2 Charters
		1	2	3	4	5	6	7	8
1	Acadia	\$4,221,727						\$0	\$4,221,727
2	Allen	\$2,278,217						(\$63)	\$2,278,154
3	Ascension	\$7,311,292						\$0	\$7,311,292
4	Assumption	\$2,018,638						(\$174)	\$2,018,464
5	Avoyelles	\$2,640,630						(\$762)	\$2,639,868
6	Beauregard	\$2,994,459						(\$843)	\$2,993,616
7	Bienville	\$500,884						(\$335)	\$500,549
8	Bossier	\$8,045,395						(\$1,530)	\$8,043,865
9	Caddo	\$17,208,492	(\$229,443)					(\$11,569)	\$16,967,480
10	Calcasieu	\$12,237,973						(\$2,840)	\$12,235,133
11	Caldwell	\$980,089						(\$83)	\$980,006
12	Cameron	\$316,640						\$0	\$316,640
13	Catahoula	\$848,016						(\$157)	\$847,859
14	Claiborne	\$1,183,609						(\$228)	\$1,183,381
15	Concordia	\$1,840,253						(\$122)	\$1,840,131
16	DeSoto	\$1,699,011						(\$1,717)	\$1,697,294
17	East Baton Rouge	\$13,486,125	(\$1,061,853)		(\$43,381)			(\$11,326)	\$12,369,565
18	East Carroll	\$702,988						(\$518)	\$702,470
19	East Feliciana	\$1,029,714						\$0	\$1,029,714
20	Evangeline	\$2,870,129						(\$2,566)	\$2,867,563
21	Franklin	\$1,514,500						(\$987)	\$1,513,513
22	Grant	\$1,765,751						(\$144)	\$1,765,607
23	Iberia	\$6,045,724						(\$2,107)	\$6,043,617
24	Iberville	\$1,176,420						(\$1,856)	\$1,174,564
25	Jackson	\$892,120						\$0	\$892,120
26	Jefferson	\$13,991,254						(\$16,143)	\$13,975,111
27	Jefferson Davis	\$2,999,164						(\$7)	\$2,999,157
28	Lafayette	\$9,731,612						(\$6,154)	\$9,725,458
29	Lafourche	\$5,654,451						(\$2,949)	\$5,651,502
30	LaSalle	\$1,321,866						(\$82)	\$1,321,784
31	Lincoln	\$2,521,152				(\$720)		(\$361)	\$2,520,071
32	Livingston	\$11,914,263						(\$396)	\$11,913,867
33	Madison	\$1,063,683						(\$1,815)	\$1,061,868
34	Morehouse	\$2,424,218						(\$1,422)	\$2,422,796
35	Natchitoches	\$2,973,858						(\$1,213)	\$2,972,645
36	Orleans	\$3,273,804		(\$8,589,668)			(\$80,897)	(\$19,414)	(\$5,416,175)
37	Ouachita	\$9,540,371				(\$2,109)		(\$2,949)	\$9,535,313
38	Plaquemines	\$1,020,453						(\$1,549)	\$1,018,904
39	Pointe Coupee	\$903,645	(\$117,871)					(\$876)	\$784,898
40	Rapides	\$10,174,930						(\$2,649)	\$10,172,281
41	Red River	\$788,687						(\$539)	\$788,148
42	Richland	\$1,717,102						(\$449)	\$1,716,653
43	Sabine	\$2,148,927						(\$1,032)	\$2,147,895
44	St. Bernard	\$2,118,965						(\$925)	\$2,118,040
45	St. Charles	\$2,446,808						(\$1,125)	\$2,445,683
46	St. Helena	\$395,391	(\$35,477)					\$0	\$359,914
47	St. James	\$1,435,454						\$0	\$1,435,454
48	St. John the Baptist	\$2,254,058						(\$599)	\$2,253,459
49	St. Landry	\$6,524,004						(\$1,361)	\$6,522,643
50	St. Martin	\$3,856,120						(\$391)	\$3,855,729
51	St. Mary	\$4,008,755						(\$1,154)	\$4,007,601
52	St. Tammany	\$16,800,490						(\$3,567)	\$16,796,923
53	Tangipahoa	\$8,521,104						(\$1,397)	\$8,519,707
54	Tensas	\$387,754						\$0	\$387,754
55	Terrebonne	\$7,105,976						(\$1,200)	\$7,104,776
56	Union	\$1,261,193				(\$51,825)		(\$135)	\$1,209,233
57	Vermilion	\$3,393,096						(\$533)	\$3,392,563
58	Vernon	\$4,696,195						(\$181)	\$4,696,014
59	Washington	\$2,910,058						(\$714)	\$2,909,344
60	Webster	\$3,145,894						(\$261)	\$3,145,633
61	West Baton Rouge	\$1,027,657						(\$1,121)	\$1,026,536
62	West Carroll	\$1,058,862						(\$25)	\$1,058,837
63	West Feliciana	\$927,710						(\$744)	\$926,966
64	Winn	\$1,302,354						(\$453)	\$1,301,901
65	City of Monroe	\$3,604,937						\$0	\$3,604,937
66	City of Bogalusa	\$1,225,826						\$0	\$1,225,826
67	Zachary Community	\$2,265,649			(\$760)			\$0	\$2,264,889
68	City of Baker	\$1,061,808			(\$190)			\$0	\$1,061,618
69	Central Community	\$1,902,533			(\$249)			\$0	\$1,902,284
	STATE TOTALS	\$265,610,887	(\$1,444,644)	(\$8,589,668)	(\$44,580)	(\$54,655)	(\$80,897)	(\$115,812)	\$255,280,631

**Table 2A: FY2009-10 Budget Letter
MFP Transfer Amount (July 2010, Revised)**

L E A	School System	July ONLY: Local Admin Fee Payable to DOE (.25%) RSD LA (RSD LA Allocation, column 17)	July ONLY: Local Admin Fee Payable to RSD (1.75%) RSD LA (RSD LA Allocation, column 16)	July ONLY: Admin Fee Payable to DOE (.25%) RSD Orleans (RSD Orleans Allocation, column 20)	July ONLY: Local Admin Fee Payable to DOE (.25%) Madison Prep (Table 5C-1, column 14)	July ONLY: Local Admin Fee Payable to DOE (.25%) D'Arbonne Woods (Table 5C-2, column 14)	July ONLY: Local Admin Fee Payable to DOE (.25%) Int'l H. S. (Table 5C-3, column 14)	July ONLY Transfer Amount
		9	10	11	12	13	14	
1	Acadia							\$4,221,727
2	Allen							\$2,278,154
3	Ascension							\$7,311,292
4	Assumption							\$2,018,464
5	Avoyelles							\$2,639,868
6	Beauregard							\$2,993,616
7	Bienville							\$500,549
8	Bossier							\$8,043,865
9	Caddo	(\$7,151)	(\$50,059)					\$16,910,269
10	Calcasieu							\$12,235,133
11	Caldwell							\$980,006
12	Cameron							\$316,640
13	Catahoula							\$847,859
14	Claiborne							\$1,183,381
15	Concordia							\$1,840,131
16	DeSoto							\$1,697,294
17	East Baton Rouge	(\$32,855)	(\$229,985)		(\$1,319)			\$12,105,406
18	East Carroll							\$702,470
19	East Feliciana							\$1,029,714
20	Evangeline							\$2,867,563
21	Franklin							\$1,513,513
22	Grant							\$1,765,607
23	Iberia							\$6,043,617
24	Iberville							\$1,174,564
25	Jackson							\$892,120
26	Jefferson							\$13,975,111
27	Jefferson Davis							\$2,999,157
28	Lafayette							\$9,725,458
29	Lafourche							\$5,651,502
30	LaSalle							\$1,321,784
31	Lincoln					(\$22)		\$2,520,049
32	Livingston							\$11,913,867
33	Madison							\$1,061,868
34	Morehouse							\$2,422,796
35	Natchitoches							\$2,972,645
36	Orleans			(\$167,208)			(\$2,433)	(\$5,585,816)
37	Ouachita					(\$63)		\$9,535,250
38	Plaquemines							\$1,018,904
39	Pointe Coupee	(\$3,657)	(\$25,599)					\$755,642
40	Rapides							\$10,172,281
41	Red River							\$788,148
42	Richland							\$1,716,653
43	Sabine							\$2,147,895
44	St. Bernard							\$2,118,040
45	St. Charles							\$2,445,683
46	St. Helena							\$359,914
47	St. James							\$1,435,454
48	St. John the Baptist							\$2,253,459
49	St. Landry							\$6,522,643
50	St. Martin							\$3,855,729
51	St. Mary							\$4,007,601
52	St. Tammany							\$16,796,923
53	Tangipahoa							\$8,519,707
54	Tensas							\$387,754
55	Terrebonne							\$7,104,776
56	Union					(\$1,573)		\$1,207,660
57	Vermilion							\$3,392,563
58	Vernon							\$4,696,014
59	Washington							\$2,909,344
60	Webster							\$3,145,633
61	West Baton Rouge							\$1,026,536
62	West Carroll							\$1,058,837
63	West Feliciana							\$926,966
64	Winn							\$1,301,901
65	City of Monroe							\$3,604,937
66	City of Bogalusa							\$1,225,826
67	Zachary Community				(\$23)			\$2,264,866
68	City of Baker				(\$6)			\$1,061,612
69	Central Community				(\$7)			\$1,902,277
	STATE TOTALS	(\$43,663)	(\$305,644)	(\$167,208)	(\$1,355)	(\$1,658)	(\$2,433)	\$254,758,670

**TABLE 3: FY2010-2011 Budget Letter
LEVEL 1 BASE PER PUPIL AND LEVEL 2 LOCAL INCENTIVE**

LEA	School System	Feb. 1, 2010 MFP Funded Membership (Per SIS)	AT-RISK STUDENTS (Per SIS 2-1-10)	22%		6%
				Weighted Add-on Students At Risk (with LEP)	CAREER & TECHNICAL ED UNITS (Per LEADS 10-1-09)	Weighted Add-On Units Career & Technical
		1	(2a)	2	(3a)	3
1	Acadia	9,102	6,287	1,383	2,638	158
2	Allen	4,018	2,605	573	1,226	74
3	Ascension	19,028	8,547	1,880	6,928	416
4	Assumption	3,681	2,359	519	1,506	90
5	Avoyelles	5,858	4,744	1,044	2,173	130
6	Beauregard	5,976	3,131	689	1,802	108
7	Bienville	2,226	1,623	357	761	46
8	Bossier	19,851	9,176	2,019	5,972	358
9	Caddo	41,378	27,436	6,036	8,469	508
10	Calcasieu	31,102	18,505	4,071	6,950	417
11	Caldwell	1,621	1,152	253	735	44
12	Cameron	1,289	593	130	407	24
13	Catahoula	1,553	1,157	255	553	33
14	Claiborne	2,121	1,611	354	679	41
15	Concordia	3,698	2,805	617	1,195	72
16	DeSoto	4,615	3,091	680	1,650	99
17	East Baton Rouge	43,219	35,452	7,799	9,631	578
18	East Carroll	1,266	1,202	264	471	28
19	East Feliciana	2,021	1,742	383	784	47
20	Evangeline	5,722	4,455	980	1,664	100
21	Franklin	2,926	2,374	522	699	42
22	Grant	3,342	2,160	475	1,162	70
23	Iberia	13,168	9,211	2,026	5,172	310
24	Iberville	4,025	3,441	757	1,010	61
25	Jackson	2,225	1,393	306	1,015	61
26	Jefferson	42,472	33,130	7,289	13,385	803
27	Jefferson Davis	5,654	3,307	728	2,192	131
28	Lafayette	29,043	17,285	3,803	7,665	460
29	Lafourche	13,649	8,231	1,811	4,970	298
30	LaSalle	2,458	1,356	298	815	49
31	Lincoln	6,409	3,819	840	2,082	125
32	Livingston	23,757	11,076	2,437	8,422	505
33	Madison	1,856	1,672	368	534	32
34	Morehouse	4,605	3,686	811	1,299	78
35	Natchitoches	6,416	4,687	1,031	1,611	97
36	Orleans	35,648	30,257	6,657	7,044	423
37	Ouachita	18,817	10,284	2,262	3,032	182
38	Plaquemines	3,650	2,265	498	926	56
39	Pointe Coupee	2,848	2,207	486	941	56
40	Rapides	22,611	15,728	3,460	5,673	340
41	Red River	1,396	1,213	267	461	28
42	Richland	3,289	2,642	581	798	48
43	Sabine	4,004	2,804	617	1,100	66
44	St. Bernard	4,912	3,631	799	1,253	75
45	St. Charles	9,384	4,705	1,035	3,511	211
46	St. Helena	1,130	1,048	231	429	26
47	St. James	3,721	2,549	561	2,031	122
48	St. John the Baptist	6,034	5,284	1,162	1,636	98
49	St. Landry	14,515	11,392	2,506	5,259	316
50	St. Martin	7,968	5,657	1,245	3,565	214
51	St. Mary	8,999	6,447	1,418	3,215	193
52	St. Tammany	35,501	15,708	3,456	15,026	902
53	Tangipahoa	18,595	13,518	2,974	5,704	342
54	Tensas	708	652	143	180	11
55	Terrebonne	17,788	11,594	2,551	5,977	359
56	Union	2,584	2,034	447	700	42
57	Vermilion	8,647	5,137	1,130	2,754	165
58	Vernon	9,350	5,340	1,175	2,482	149
59	Washington	5,036	4,177	919	1,502	90
60	Webster	6,850	4,333	953	1,982	119
61	West Baton Rouge	3,467	2,355	518	1,093	66
62	West Carroll	2,099	1,525	336	773	46
63	West Feliciana	2,089	1,007	222	589	35
64	Winn	2,470	1,764	388	1,200	72
65	City of Monroe	8,311	6,796	1,495	1,773	106
66	City of Bogalusa	2,136	2,011	442	670	40
67	Zachary Community	4,745	1,933	425	1,492	89
68	City of Baker	1,912	1,581	348	493	30
69	Central Community	3,708	1,788	393	1,220	73
	STATE TOTAL	656,272	435,867	95,888	194,692	11,683

**TABLE 3: FY2010-2011 Budget Letter
LEVEL 1 BASE PER PUPIL AND LEVEL 2 LOCAL INCENTIVE**

LEA	School System	SPECIAL ED OTHER EXCEPTIONALITIES STUDENTS (Per SER 2-1-10)	150%	60%	
			Weighted Add-On Students Other Exceptionalities	SPECIAL ED GIFTED AND TALENTED STUDENTS (Per SER 2-1-10)	Weighted Add-On Students Gifted/Talented
		(4a)	4	(5a)	5
1	Acadia	1,210	1,815	81	49
2	Allen	445	668	46	28
3	Ascension	2,268	3,402	421	253
4	Assumption	486	729	77	46
5	Avoyelles	592	888	13	8
6	Beauregard	968	1,452	109	65
7	Bienville	217	326	13	8
8	Bossier	2,176	3,264	645	387
9	Caddo	4,416	6,624	1,691	1,015
10	Calcasieu	5,110	7,665	1,193	716
11	Caldwell	225	338	38	23
12	Cameron	185	278	120	72
13	Catahoula	165	248	40	24
14	Claiborne	372	558	107	64
15	Concordia	383	575	80	48
16	DeSoto	522	783	107	64
17	East Baton Rouge	5,089	7,634	1,395	837
18	East Carroll	144	216	1	1
19	East Feliciana	295	443	11	7
20	Evangeline	864	1,296	48	29
21	Franklin	376	564	30	18
22	Grant	522	783	22	13
23	Iberia	1,700	2,550	426	256
24	Iberville	520	780	85	51
25	Jackson	207	311	74	44
26	Jefferson	5,459	8,189	2,830	1,698
27	Jefferson Davis	841	1,262	125	75
28	Lafayette	3,060	4,590	1,288	773
29	Lafourche	1,401	2,102	225	135
30	LaSalle	234	351	28	17
31	Lincoln	749	1,124	289	173
32	Livingston	3,078	4,617	936	562
33	Madison	227	341	4	2
34	Morehouse	754	1,131	36	22
35	Natchitoches	858	1,287	218	131
36	Orleans	3,684	5,526	2,629	1,577
37	Ouachita	2,495	3,743	928	557
38	Plaquemines	413	620	157	94
39	Pointe Coupee	530	795	30	18
40	Rapides	2,820	4,230	558	335
41	Red River	150	225	5	3
42	Richland	406	609	51	31
43	Sabine	544	816	77	46
44	St. Bernard	591	887	110	66
45	St. Charles	1,019	1,529	549	329
46	St. Helena	177	266	19	11
47	St. James	509	764	80	48
48	St. John the Baptist	864	1,296	126	76
49	St. Landry	2,024	3,036	336	202
50	St. Martin	965	1,448	118	71
51	St. Mary	1,394	2,091	517	310
52	St. Tammany	6,321	9,482	3,240	1,944
53	Tangipahoa	2,325	3,488	333	200
54	Tensas	126	189	32	19
55	Terrebonne	2,213	3,320	761	457
56	Union	374	561	21	13
57	Vermilion	1,154	1,731	161	97
58	Vernon	1,323	1,985	291	175
59	Washington	847	1,271	261	157
60	Webster	791	1,187	255	153
61	West Baton Rouge	395	593	134	80
62	West Carroll	238	357	28	17
63	West Feliciana	245	368	118	71
64	Winn	300	450	95	57
65	City of Monroe	1,247	1,871	554	332
66	City of Bogalusa	544	816	100	60
67	Zachary Community	469	704	312	187
68	City of Baker	248	372	3	2
69	Central Community	280	420	96	58
	STATE TOTAL	84,143	126,230	25,937	15,567

**TABLE 3: FY2010-2011 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	3,405
2	Allen	3,482	9.285%	373	1,716
3	Ascension	0	0.000%	0	5,951
4	Assumption	3,819	10.184%	375	1,759
5	Avoyelles	1,642	4.379%	257	2,327
6	Beauregard	1,524	4.064%	243	2,557
7	Bienville	5,274	14.064%	313	1,050
8	Bossier	0	0.000%	0	6,028
9	Caddo	0	0.000%	0	14,183
10	Calcasieu	0	0.000%	0	12,869
11	Caldwell	5,879	15.677%	254	912
12	Cameron	6,211	16.563%	213	717
13	Catahoula	5,947	15.859%	246	806
14	Claiborne	5,379	14.344%	304	1,321
15	Concordia	3,802	10.139%	375	1,687
16	DeSoto	2,885	7.693%	355	1,981
17	East Baton Rouge	0	0.000%	0	16,848
18	East Carroll	6,234	16.624%	210	719
19	East Feliciana	5,479	14.611%	295	1,175
20	Evangeline	1,778	4.741%	271	2,676
21	Franklin	4,574	12.197%	357	1,503
22	Grant	4,158	11.088%	371	1,712
23	Iberia	0	0.000%	0	5,142
24	Iberville	3,475	9.267%	373	2,022
25	Jackson	5,275	14.067%	313	1,035
26	Jefferson	0	0.000%	0	17,979
27	Jefferson Davis	1,846	4.923%	278	2,474
28	Lafayette	0	0.000%	0	9,626
29	Lafourche	0	0.000%	0	4,346
30	LaSalle	5,042	13.445%	330	1,045
31	Lincoln	1,091	2.909%	186	2,448
32	Livingston	0	0.000%	0	8,121
33	Madison	5,644	15.051%	279	1,022
34	Morehouse	2,895	7.720%	356	2,398
35	Natchitoches	1,084	2.891%	185	2,731
36	Orleans	0	0.000%	0	14,183
37	Ouachita	0	0.000%	0	6,744
38	Plaquemines	3,850	10.267%	375	1,643
39	Pointe Coupee	4,652	12.405%	353	1,708
40	Rapides	0	0.000%	0	8,365
41	Red River	6,104	16.277%	227	750
42	Richland	4,211	11.229%	369	1,638
43	Sabine	3,496	9.323%	373	1,918
44	St. Bernard	2,588	6.901%	339	2,166
45	St. Charles	0	0.000%	0	3,104
46	St. Helena	6,370	16.987%	192	726
47	St. James	3,779	10.077%	375	1,870
48	St. John the Baptist	1,466	3.909%	236	2,868
49	St. Landry	0	0.000%	0	6,060
50	St. Martin	0	0.000%	0	2,978
51	St. Mary	0	0.000%	0	4,012
52	St. Tammany	0	0.000%	0	15,784
53	Tangipahoa	0	0.000%	0	7,004
54	Tensas	6,792	18.112%	128	490
55	Terrebonne	0	0.000%	0	6,687
56	Union	4,916	13.109%	339	1,402
57	Vermilion	0	0.000%	0	3,123
58	Vernon	0	0.000%	0	3,484
59	Washington	2,464	6.571%	331	2,768
60	Webster	650	1.733%	119	2,531
61	West Baton Rouge	4,033	10.755%	373	1,630
62	West Carroll	5,401	14.403%	302	1,058
63	West Feliciana	5,411	14.429%	301	997
64	Winn	5,030	13.413%	331	1,298
65	City of Monroe	0	0.000%	0	3,804
66	City of Bogalusa	5,364	14.304%	306	1,664
67	Zachary Community	2,755	7.347%	349	1,754
68	City of Baker	5,588	14.901%	285	1,037
69	Central Community	3,792	10.112%	375	1,319
	STATE TOTAL	183,131		13,490	262,858

**TABLE 3: FY2010-2011 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	12,507	\$3,855	\$48,214,485	\$10,656,566	\$10,656,566
2	Allen	5,734	\$3,855	\$22,104,570	\$3,548,727	\$3,548,727
3	Ascension	24,979	\$3,855	\$96,294,045	\$34,784,769	\$34,784,769
4	Assumption	5,440	\$3,855	\$20,971,200	\$4,151,642	\$4,151,642
5	Avoyelles	8,185	\$3,855	\$31,553,175	\$5,307,140	\$5,307,140
6	Beauregard	8,533	\$3,855	\$32,894,715	\$7,375,693	\$7,375,693
7	Bienville	3,276	\$3,855	\$12,628,980	\$8,587,645	\$8,587,645
8	Bossier	25,879	\$3,855	\$99,763,545	\$34,179,989	\$34,179,989
9	Caddo	55,561	\$3,855	\$214,187,655	\$70,992,509	\$70,992,509
10	Calcasieu	43,971	\$3,855	\$169,508,205	\$65,422,261	\$65,422,261
11	Caldwell	2,533	\$3,855	\$9,764,715	\$1,550,625	\$1,550,625
12	Cameron	2,006	\$3,855	\$7,733,130	\$5,486,137	\$5,486,137
13	Catahoula	2,359	\$3,855	\$9,093,945	\$1,442,264	\$1,442,264
14	Claiborne	3,442	\$3,855	\$13,268,910	\$3,538,074	\$3,538,074
15	Concordia	5,385	\$3,855	\$20,759,175	\$4,300,677	\$4,300,677
16	DeSoto	6,596	\$3,855	\$25,427,580	\$11,021,842	\$11,021,842
17	East Baton Rouge	60,067	\$3,855	\$231,558,285	\$125,397,527	\$125,397,527
18	East Carroll	1,985	\$3,855	\$7,652,175	\$1,114,655	\$1,114,655
19	East Feliciana	3,196	\$3,855	\$12,320,580	\$3,021,166	\$3,021,166
20	Evangeline	8,398	\$3,855	\$32,374,290	\$6,086,515	\$6,086,515
21	Franklin	4,429	\$3,855	\$17,073,795	\$2,983,466	\$2,983,466
22	Grant	5,054	\$3,855	\$19,483,170	\$1,979,877	\$1,979,877
23	Iberia	18,310	\$3,855	\$70,585,050	\$20,608,297	\$20,608,297
24	Iberville	6,047	\$3,855	\$23,311,185	\$15,148,347	\$15,148,347
25	Jackson	3,260	\$3,855	\$12,567,300	\$4,944,478	\$4,944,478
26	Jefferson	60,451	\$3,855	\$233,038,605	\$128,850,666	\$128,850,666
27	Jefferson Davis	8,128	\$3,855	\$31,333,440	\$6,568,481	\$6,568,481
28	Lafayette	38,669	\$3,855	\$149,068,995	\$69,253,119	\$69,253,119
29	Lafourche	17,995	\$3,855	\$69,370,725	\$23,948,435	\$23,948,435
30	LaSalle	3,503	\$3,855	\$13,504,065	\$2,738,383	\$2,738,383
31	Lincoln	8,857	\$3,855	\$34,143,735	\$12,809,493	\$12,809,493
32	Livingston	31,878	\$3,855	\$122,889,690	\$18,165,298	\$18,165,298
33	Madison	2,878	\$3,855	\$11,094,690	\$2,144,724	\$2,144,724
34	Morehouse	7,003	\$3,855	\$26,996,565	\$5,534,994	\$5,534,994
35	Natchitoches	9,147	\$3,855	\$35,261,685	\$9,130,385	\$9,130,385
36	Orleans	49,831	\$3,855	\$192,098,505	\$93,838,767	\$93,838,767
37	Ouachita	25,561	\$3,855	\$98,537,655	\$20,237,891	\$20,237,891
38	Plaquemines	5,293	\$3,855	\$20,404,515	\$19,494,810	\$15,303,386
39	Pointe Coupee	4,556	\$3,855	\$17,563,380	\$8,602,936	\$8,602,936
40	Rapides	30,976	\$3,855	\$119,412,480	\$33,290,958	\$33,290,958
41	Red River	2,146	\$3,855	\$8,272,830	\$1,868,478	\$1,868,478
42	Richland	4,927	\$3,855	\$18,993,585	\$4,116,162	\$4,116,162
43	Sabine	5,922	\$3,855	\$22,829,310	\$4,195,846	\$4,195,846
44	St. Bernard	7,078	\$3,855	\$27,285,690	\$9,463,560	\$9,463,560
45	St. Charles	12,488	\$3,855	\$48,141,240	\$32,875,196	\$32,875,196
46	St. Helena	1,856	\$3,855	\$7,154,880	\$1,383,897	\$1,383,897
47	St. James	5,591	\$3,855	\$21,553,305	\$10,654,881	\$10,654,881
48	St. John the Baptist	8,902	\$3,855	\$34,317,210	\$15,694,846	\$15,694,846
49	St. Landry	20,575	\$3,855	\$79,316,625	\$19,142,635	\$19,142,635
50	St. Martin	10,946	\$3,855	\$42,196,830	\$8,794,562	\$8,794,562
51	St. Mary	13,011	\$3,855	\$50,157,405	\$16,788,958	\$16,788,958
52	St. Tammany	51,285	\$3,855	\$197,703,675	\$57,473,271	\$57,473,271
53	Tangipahoa	25,599	\$3,855	\$98,684,145	\$21,859,459	\$21,859,459
54	Tensas	1,198	\$3,855	\$4,618,290	\$1,260,331	\$1,260,331
55	Terrebonne	24,475	\$3,855	\$94,351,125	\$34,524,098	\$34,524,098
56	Union	3,986	\$3,855	\$15,366,030	\$4,204,372	\$4,204,372
57	Vermilion	11,770	\$3,855	\$45,373,350	\$15,435,768	\$15,435,768
58	Vernon	12,834	\$3,855	\$49,475,070	\$7,248,682	\$7,248,682
59	Washington	7,804	\$3,855	\$30,084,420	\$3,342,865	\$3,342,865
60	Webster	9,381	\$3,855	\$36,163,755	\$9,845,243	\$9,845,243
61	West Baton Rouge	5,097	\$3,855	\$19,648,935	\$10,828,049	\$10,828,049
62	West Carroll	3,157	\$3,855	\$12,170,235	\$1,995,590	\$1,995,590
63	West Feliciana	3,086	\$3,855	\$11,896,530	\$6,576,490	\$6,576,490
64	Winn	3,768	\$3,855	\$14,525,640	\$2,967,771	\$2,967,771
65	City of Monroe	12,115	\$3,855	\$46,703,325	\$17,186,026	\$17,186,026
66	City of Bogalusa	3,800	\$3,855	\$14,649,000	\$3,649,821	\$3,649,821
67	Zachary Community	6,499	\$3,855	\$25,053,645	\$6,555,471	\$6,555,471
68	City of Baker	2,949	\$3,855	\$11,368,395	\$2,219,679	\$2,219,679
69	Central Community	5,027	\$3,855	\$19,379,085	\$3,951,978	\$3,951,978
	STATE TOTAL	919,130	\$3,855	\$3,543,246,150	\$1,244,344,213	\$1,240,152,789

**TABLE 3: FY2010-2011 Budget Letter
LEVEL 1 BASE PER PUPIL AND LEVEL 2 LOCAL INCENTIVE**

LEA	School System	STATE SHARE OF LEVEL 1	State Share %	Local Share %	Per Pupil Local Share of Level 1	Actual Sales and Property Tax Revenues (Including Debt) Plus Other Revenue	Local Revenue Over Level 1	Local Revenue Under Level 1
		12	13	14	15	16	17	18
1	Acadia	\$37,557,919	77.90%	22.10%	\$1,171	\$18,475,105	\$7,818,539	\$0
2	Allen	\$18,555,843	83.95%	16.05%	\$883	\$10,579,386	\$7,030,659	\$0
3	Ascension	\$61,509,276	63.88%	36.12%	\$1,828	\$96,108,087	\$61,323,318	\$0
4	Assumption	\$16,819,558	80.20%	19.80%	\$1,128	\$11,268,046	\$7,116,404	\$0
5	Avoyelles	\$26,246,035	83.18%	16.82%	\$906	\$7,556,601	\$2,249,461	\$0
6	Beauregard	\$25,519,022	77.58%	22.42%	\$1,234	\$18,038,088	\$10,662,395	\$0
7	Bienville	\$4,041,335	32.00%	68.00%	\$3,858	\$23,489,616	\$14,901,971	\$0
8	Bossier	\$65,583,556	65.74%	34.26%	\$1,722	\$80,634,493	\$46,454,504	\$0
9	Caddo	\$143,195,146	66.85%	33.15%	\$1,716	\$181,934,988	\$110,942,479	\$0
10	Calcasieu	\$104,085,944	61.40%	38.60%	\$2,103	\$140,615,185	\$75,145,834	\$0
11	Caldwell	\$8,214,090	84.12%	15.88%	\$957	\$4,559,603	\$3,008,978	\$0
12	Cameron	\$2,246,993	29.06%	70.94%	\$4,256	\$13,783,469	\$8,297,332	\$0
13	Catahoula	\$7,651,681	84.14%	15.86%	\$929	\$3,035,732	\$1,593,468	\$0
14	Claiborne	\$9,730,836	73.34%	26.66%	\$1,668	\$9,374,827	\$5,836,753	\$0
15	Concordia	\$16,458,498	79.28%	20.72%	\$1,163	\$9,083,771	\$4,783,094	\$0
16	DeSoto	\$14,405,738	56.65%	43.35%	\$2,388	\$45,941,076	\$34,919,234	\$0
17	East Baton Rouge	\$106,160,758	45.85%	54.15%	\$2,901	\$286,070,522	\$160,672,995	\$0
18	East Carroll	\$6,537,520	85.43%	14.57%	\$880	\$1,941,453	\$826,798	\$0
19	East Feliciana	\$9,299,414	75.48%	24.52%	\$1,495	\$4,707,599	\$1,686,433	\$0
20	Evangeline	\$26,287,775	81.20%	18.80%	\$1,064	\$12,179,764	\$6,093,249	\$0
21	Franklin	\$14,090,329	82.53%	17.47%	\$1,020	\$5,724,599	\$2,741,133	\$0
22	Grant	\$17,503,293	89.84%	10.16%	\$592	\$3,921,171	\$1,941,294	\$0
23	Iberia	\$49,976,753	70.80%	29.20%	\$1,565	\$43,939,510	\$23,331,213	\$0
24	Iberville	\$8,162,838	35.02%	64.98%	\$3,764	\$42,312,621	\$27,164,274	\$0
25	Jackson	\$7,622,822	60.66%	39.34%	\$2,222	\$11,104,454	\$6,159,976	\$0
26	Jefferson	\$104,187,939	44.71%	55.29%	\$3,034	\$243,874,447	\$115,023,781	\$0
27	Jefferson Davis	\$24,764,959	79.04%	20.96%	\$1,162	\$16,852,408	\$10,283,927	\$0
28	Lafayette	\$79,815,876	53.54%	46.46%	\$2,385	\$151,075,123	\$81,822,004	\$0
29	Lafourche	\$45,422,290	65.48%	34.52%	\$1,755	\$56,653,819	\$32,705,384	\$0
30	LaSalle	\$10,765,682	79.72%	20.28%	\$1,114	\$8,647,540	\$5,909,157	\$0
31	Lincoln	\$21,334,242	62.48%	37.52%	\$1,999	\$30,417,858	\$17,608,365	\$0
32	Livingston	\$104,724,392	85.22%	14.78%	\$765	\$48,774,112	\$29,869,437	\$0
33	Madison	\$8,949,966	80.67%	19.33%	\$1,156	\$5,692,038	\$3,547,314	\$0
34	Morehouse	\$21,461,571	79.50%	20.50%	\$1,202	\$11,968,785	\$6,433,791	\$0
35	Natchitoches	\$26,131,300	74.11%	25.89%	\$1,423	\$18,732,774	\$9,602,389	\$0
36	Orleans	\$98,259,738	51.15%	48.85%	\$2,632	\$160,469,170	\$66,630,403	\$0
37	Ouachita	\$78,299,764	79.46%	20.54%	\$1,076	\$56,552,428	\$36,314,537	\$0
38	Plaquemines	\$5,101,129	25.00%	75.00%	\$4,193	\$34,784,636	\$19,481,250	\$0
39	Pointe Coupee	\$8,960,444	51.02%	48.98%	\$3,021	\$12,627,825	\$4,024,889	\$0
40	Rapides	\$86,121,522	72.12%	27.88%	\$1,472	\$66,447,061	\$33,156,103	\$0
41	Red River	\$6,404,352	77.41%	22.59%	\$1,338	\$11,313,428	\$9,444,950	\$0
42	Richland	\$14,877,423	78.33%	21.67%	\$1,251	\$9,632,114	\$5,515,952	\$0
43	Sabine	\$18,633,464	81.62%	18.38%	\$1,048	\$10,539,636	\$6,343,790	\$0
44	St. Bernard	\$17,822,130	65.32%	34.68%	\$1,927	\$23,807,342	\$14,343,782	\$0
45	St. Charles	\$15,266,044	31.71%	68.29%	\$3,503	\$105,869,678	\$72,994,482	\$0
46	St. Helena	\$5,770,983	80.66%	19.34%	\$1,225	\$2,074,502	\$690,605	\$0
47	St. James	\$10,898,424	50.56%	49.44%	\$2,863	\$29,613,186	\$18,958,305	\$0
48	St. John the Baptist	\$18,622,364	54.27%	45.73%	\$2,601	\$46,965,198	\$31,270,352	\$0
49	St. Landry	\$60,173,990	75.87%	24.13%	\$1,319	\$32,546,032	\$13,403,397	\$0
50	St. Martin	\$33,402,268	79.16%	20.84%	\$1,104	\$19,084,412	\$10,289,850	\$0
51	St. Mary	\$33,368,447	66.53%	33.47%	\$1,866	\$34,376,375	\$17,587,417	\$0
52	St. Tammany	\$140,230,404	70.93%	29.07%	\$1,619	\$174,886,804	\$117,413,533	\$0
53	Tangipahoa	\$76,824,686	77.85%	22.15%	\$1,176	\$38,300,331	\$16,440,872	\$0
54	Tensas	\$3,357,959	72.71%	27.29%	\$1,780	\$2,252,388	\$992,057	\$0
55	Terrebonne	\$59,827,027	63.41%	36.59%	\$1,941	\$59,045,499	\$24,521,401	\$0
56	Union	\$11,161,658	72.64%	27.36%	\$1,627	\$8,079,824	\$3,875,452	\$0
57	Vermilion	\$29,937,582	65.98%	34.02%	\$1,785	\$22,770,697	\$7,334,929	\$0
58	Vernon	\$42,226,388	85.35%	14.65%	\$775	\$15,763,778	\$8,515,096	\$0
59	Washington	\$26,741,555	88.89%	11.11%	\$664	\$8,372,617	\$5,029,752	\$0
60	Webster	\$26,318,512	72.78%	27.22%	\$1,437	\$25,477,672	\$15,632,429	\$0
61	West Baton Rouge	\$8,820,886	44.89%	55.11%	\$3,123	\$23,327,631	\$12,499,582	\$0
62	West Carroll	\$10,174,645	83.60%	16.40%	\$951	\$3,640,706	\$1,645,116	\$0
63	West Feliciana	\$5,320,040	44.72%	55.28%	\$3,148	\$10,861,276	\$4,284,786	\$0
64	Winn	\$11,557,869	79.57%	20.43%	\$1,202	\$6,541,623	\$3,573,852	\$0
65	City of Monroe	\$29,517,299	63.20%	36.80%	\$2,068	\$38,336,531	\$21,150,505	\$0
66	City of Bogalusa	\$10,999,179	75.08%	24.92%	\$1,709	\$7,009,470	\$3,359,649	\$0
67	Zachary Community	\$18,498,174	73.83%	26.17%	\$1,382	\$21,568,353	\$15,012,882	\$0
68	City of Baker	\$9,148,716	80.48%	19.52%	\$1,161	\$5,097,134	\$2,877,455	\$0
69	Central Community	\$15,427,107	79.61%	20.39%	\$1,066	\$10,570,546	\$6,618,568	\$0
	STATE TOTAL	\$2,303,093,361	65.00%	35.00%	\$1,890	\$2,817,674,573	\$1,576,735,317	\$0

**TABLE 3: FY2010-2011 Budget Letter
LEVEL 1 BASE PER PUPIL AND LEVEL 2 LOCAL INCENTIVE**

LEA	School System	34%	ELIGIBLE LOCAL REVENUE LEVEL 2	1.72	STATE SHARE OF LEVEL 2	Percent State	Levels 1 & 2 STATE SHARE OF COST	Per Pupil Amount
		Local Revenue Limit on Level 2 State Support		LOCAL SHARE of Level 2				
		19	20	21	22	23	24	25
1	Acadia	\$16,392,925	\$7,818,539	\$2,971,983	\$4,846,556	61.99%	\$42,404,475	\$4,659
2	Allen	\$7,515,554	\$7,030,659	\$1,940,884	\$5,089,775	72.39%	\$23,645,618	\$5,885
3	Ascension	\$32,739,975	\$32,739,975	\$20,340,168	\$12,399,807	37.87%	\$73,909,083	\$3,884
4	Assumption	\$7,130,208	\$7,116,404	\$2,423,563	\$4,692,841	65.94%	\$21,512,399	\$5,844
5	Avoyelles	\$10,728,080	\$2,249,461	\$650,778	\$1,598,683	71.07%	\$27,844,718	\$4,753
6	Beauregard	\$11,184,203	\$10,662,395	\$4,111,675	\$6,550,720	61.44%	\$32,069,742	\$5,366
7	Bienville	\$4,293,853	\$4,293,853	\$5,022,091	\$0	0.00%	\$4,041,335	\$1,816
8	Bossier	\$33,919,605	\$33,919,605	\$19,987,874	\$13,931,732	41.07%	\$79,515,288	\$4,006
9	Caddo	\$72,823,803	\$72,823,803	\$41,522,676	\$31,301,127	42.98%	\$174,496,273	\$4,217
10	Calcasieu	\$57,632,790	\$57,632,790	\$38,263,562	\$19,369,228	33.61%	\$123,455,172	\$3,969
11	Caldwell	\$3,320,003	\$3,008,978	\$821,860	\$2,187,118	72.69%	\$10,401,208	\$6,417
12	Cameron	\$2,629,264	\$2,629,264	\$3,208,144	\$0	0.00%	\$2,246,993	\$1,743
13	Catahoula	\$3,091,941	\$1,593,468	\$434,685	\$1,158,783	72.72%	\$8,810,464	\$5,673
14	Claiborne	\$4,511,429	\$4,511,429	\$2,068,725	\$2,442,704	54.14%	\$12,173,540	\$5,740
15	Concordia	\$7,058,120	\$4,783,094	\$1,704,618	\$3,078,476	64.36%	\$19,536,974	\$5,283
16	DeSoto	\$8,645,377	\$8,645,377	\$6,446,166	\$2,199,211	25.44%	\$16,604,949	\$3,598
17	East Baton Rouge	\$78,729,817	\$78,729,817	\$73,327,377	\$5,402,440	6.86%	\$111,563,198	\$2,581
18	East Carroll	\$2,601,740	\$826,798	\$207,199	\$619,599	74.94%	\$7,157,119	\$5,653
19	East Feliciana	\$4,188,997	\$1,686,433	\$711,243	\$975,190	57.83%	\$10,274,604	\$5,084
20	Evangeline	\$11,007,259	\$6,093,249	\$1,970,313	\$4,122,936	67.66%	\$30,410,711	\$5,315
21	Franklin	\$5,805,090	\$2,741,133	\$823,667	\$1,917,466	69.95%	\$16,007,795	\$5,471
22	Grant	\$6,624,278	\$1,941,294	\$339,245	\$1,602,049	82.52%	\$19,105,342	\$5,717
23	Iberia	\$23,998,917	\$23,331,213	\$11,717,868	\$11,613,345	49.78%	\$61,590,098	\$4,677
24	Iberville	\$7,925,803	\$7,925,803	\$8,858,321	\$0	0.00%	\$8,162,838	\$2,028
25	Jackson	\$4,272,882	\$4,272,882	\$2,891,237	\$1,381,645	32.34%	\$9,004,467	\$4,047
26	Jefferson	\$79,233,126	\$79,233,126	\$75,349,752	\$3,883,374	4.90%	\$108,071,313	\$2,545
27	Jefferson Davis	\$10,653,370	\$10,283,927	\$3,707,479	\$6,576,448	63.95%	\$31,341,407	\$5,543
28	Lafayette	\$50,683,458	\$50,683,458	\$40,501,760	\$10,181,699	20.09%	\$89,997,575	\$3,099
29	LaFourche	\$23,586,047	\$23,586,047	\$14,004,074	\$9,581,973	40.63%	\$55,004,263	\$4,030
30	LaSalle	\$4,591,382	\$4,591,382	\$1,601,548	\$2,989,835	65.12%	\$13,755,517	\$5,596
31	Lincoln	\$11,608,870	\$11,608,870	\$7,491,715	\$4,117,155	35.47%	\$25,451,397	\$3,971
32	Livingston	\$41,782,495	\$29,869,437	\$7,593,289	\$22,276,148	74.58%	\$127,000,540	\$5,346
33	Madison	\$3,772,195	\$3,547,314	\$1,179,397	\$2,367,917	66.75%	\$11,317,883	\$6,098
34	Morehouse	\$9,178,832	\$6,433,791	\$2,268,555	\$4,165,236	64.74%	\$25,626,807	\$5,565
35	Natchitoches	\$11,988,973	\$9,602,389	\$4,276,021	\$5,326,368	55.47%	\$31,457,668	\$4,903
36	Orleans	\$65,313,492	\$65,313,492	\$54,877,702	\$10,435,790	15.98%	\$108,695,528	\$3,049
37	Ouachita	\$33,502,803	\$33,502,803	\$11,836,138	\$21,666,665	64.67%	\$99,966,429	\$5,313
38	Plaquemines	\$6,937,535	\$6,937,535	\$8,949,420	\$0	0.00%	\$5,101,129	\$1,398
39	Pointe Coupee	\$5,971,549	\$4,024,889	\$3,390,792	\$634,097	15.75%	\$9,594,541	\$3,369
40	Rapides	\$40,600,243	\$33,156,103	\$15,899,545	\$17,256,558	52.05%	\$103,378,080	\$4,572
41	Red River	\$2,812,762	\$2,812,762	\$1,092,893	\$1,719,869	61.15%	\$8,124,221	\$5,820
42	Richland	\$6,457,819	\$5,515,952	\$2,055,928	\$3,460,024	62.73%	\$18,337,447	\$5,575
43	Sabine	\$7,761,965	\$6,343,790	\$2,005,500	\$4,338,290	68.39%	\$22,971,754	\$5,737
44	St. Bernard	\$9,277,135	\$9,277,135	\$5,533,774	\$3,743,361	40.35%	\$21,565,491	\$4,390
45	St. Charles	\$16,368,022	\$16,368,022	\$19,225,682	\$0	0.00%	\$15,266,044	\$1,627
46	St. Helena	\$2,432,659	\$690,605	\$229,728	\$460,877	66.74%	\$6,231,860	\$5,515
47	St. James	\$7,328,124	\$7,328,124	\$6,231,602	\$1,096,522	14.96%	\$11,994,946	\$3,224
48	St. John the Baptist	\$11,667,851	\$11,667,851	\$9,177,419	\$2,490,433	21.34%	\$21,112,797	\$3,499
49	St. Landry	\$26,967,653	\$13,403,397	\$5,562,892	\$7,840,505	58.50%	\$68,014,495	\$4,686
50	St. Martin	\$14,346,922	\$10,289,850	\$3,688,376	\$6,601,474	64.16%	\$40,003,742	\$5,021
51	St. Mary	\$17,053,518	\$17,053,518	\$9,817,437	\$7,236,080	42.43%	\$40,604,527	\$4,512
52	St. Tammany	\$67,219,250	\$67,219,250	\$33,609,894	\$33,609,356	50.00%	\$173,839,760	\$4,897
53	Tangipahoa	\$33,552,609	\$16,440,872	\$6,263,643	\$10,177,229	61.90%	\$87,001,915	\$4,679
54	Tensas	\$1,570,219	\$992,057	\$465,660	\$526,397	53.06%	\$3,884,356	\$5,486
55	Terrebonne	\$32,079,383	\$24,521,401	\$15,432,495	\$9,088,906	37.07%	\$68,915,933	\$3,874
56	Union	\$5,224,450	\$3,875,452	\$1,823,757	\$2,051,695	52.94%	\$13,213,353	\$5,114
57	Vermilion	\$15,426,939	\$7,334,929	\$4,291,990	\$3,042,939	41.49%	\$32,980,521	\$3,814
58	Vernon	\$16,821,524	\$8,515,096	\$2,145,634	\$6,369,462	74.80%	\$48,595,850	\$5,197
59	Washington	\$10,228,703	\$5,029,752	\$961,145	\$4,068,607	80.89%	\$30,810,162	\$6,118
60	Webster	\$12,295,677	\$12,295,677	\$5,756,639	\$6,539,038	53.18%	\$32,857,550	\$4,797
61	West Baton Rouge	\$6,680,638	\$6,680,638	\$6,332,523	\$348,115	5.21%	\$9,169,001	\$2,645
62	West Carroll	\$4,137,880	\$1,645,116	\$464,054	\$1,181,062	71.79%	\$11,355,707	\$5,410
63	West Feliciana	\$4,044,820	\$4,044,820	\$3,845,880	\$198,940	4.92%	\$5,518,980	\$2,642
64	Winn	\$4,938,718	\$3,573,852	\$1,255,837	\$2,318,015	64.86%	\$13,875,884	\$5,618
65	City of Monroe	\$15,879,131	\$15,879,131	\$10,050,854	\$5,828,276	36.70%	\$35,345,575	\$4,253
66	City of Bogalusa	\$4,980,660	\$3,359,649	\$1,440,026	\$1,919,623	57.14%	\$12,918,802	\$6,048
67	Zachary Community	\$8,518,239	\$8,518,239	\$3,834,264	\$4,683,975	54.99%	\$23,182,149	\$4,886
68	City of Baker	\$3,865,254	\$2,877,455	\$966,088	\$1,911,367	66.43%	\$11,060,083	\$5,785
69	Central Community	\$6,588,889	\$6,588,889	\$2,310,776	\$4,278,113	64.93%	\$19,705,220	\$5,314
	STATE TOTAL	1,204,703,691	1,061,525,558	\$671,565,497	397,069,242	37.41%	\$2,700,162,603	\$4,114

**TABLE 3: FY2010-2011 Budget Letter
LEVEL 1 BASE PER PUPIL AND LEVEL 2 LOCAL INCENTIVE**

		Without Continuation of Prior Year Pay Raises			
LEA	School System	Level 3 State Funding without Continuation of Prior Year Pay Raises	Per Pupil Amount	Levels 1, 2 & 3 STATE SHARE OF COST without Continuation of Prior Year Pay Raises	Per Pupil Amount
		26	27	28	29
1	Acadia	\$1,183,079	\$130	\$43,587,554	\$4,789
2	Allen	\$522,260	\$130	\$24,167,878	\$6,015
3	Ascension	\$2,473,261	\$130	\$76,382,344	\$4,014
4	Assumption	\$558,457	\$152	\$22,070,856	\$5,996
5	Avoyelles	\$761,423	\$130	\$28,606,141	\$4,883
6	Beauregard	\$776,761	\$130	\$32,846,503	\$5,496
7	Bienville	\$289,336	\$130	\$4,330,671	\$1,945
8	Bossier	\$2,680,234	\$135	\$82,195,522	\$4,141
9	Caddo	\$5,738,315	\$139	\$180,234,588	\$4,356
10	Calcasieu	\$4,542,640	\$146	\$127,997,812	\$4,115
11	Caldwell	\$210,698	\$130	\$10,611,906	\$6,547
12	Cameron	\$187,544	\$145	\$2,434,537	\$1,889
13	Catahoula	\$201,859	\$130	\$9,012,323	\$5,803
14	Claiborne	\$275,688	\$130	\$12,449,228	\$5,870
15	Concordia	\$544,451	\$147	\$20,081,425	\$5,430
16	DeSoto	\$639,858	\$139	\$17,244,807	\$3,737
17	East Baton Rouge	\$25,351,486	\$587	\$136,914,684	\$3,168
18	East Carroll	\$204,555	\$162	\$7,361,674	\$5,815
19	East Feliciana	\$262,690	\$130	\$10,537,294	\$5,214
20	Evangeline	\$677,572	\$118	\$31,088,283	\$5,433
21	Franklin	\$380,322	\$130	\$16,388,117	\$5,601
22	Grant	\$434,393	\$130	\$19,539,735	\$5,847
23	Iberia	\$1,911,578	\$145	\$63,501,676	\$4,822
24	Iberville	\$2,517,557	\$625	\$10,680,395	\$2,654
25	Jackson	\$289,206	\$130	\$9,293,673	\$4,177
26	Jefferson	\$24,718,494	\$582	\$132,789,807	\$3,127
27	Jefferson Davis	\$754,907	\$134	\$32,096,314	\$5,677
28	Lafayette	\$6,651,388	\$229	\$96,648,963	\$3,328
29	LaFourche	\$2,594,098	\$190	\$57,598,361	\$4,220
30	LaSalle	\$319,491	\$130	\$14,075,008	\$5,726
31	Lincoln	\$833,042	\$130	\$26,284,439	\$4,101
32	Livingston	\$3,087,936	\$130	\$130,088,476	\$5,476
33	Madison	\$281,243	\$152	\$11,599,126	\$6,250
34	Morehouse	\$598,558	\$130	\$26,225,365	\$5,695
35	Natchitoches	\$833,952	\$130	\$32,291,620	\$5,033
36	Orleans	\$5,173,529	\$145	\$113,869,057	\$3,194
37	Ouachita	\$2,485,835	\$132	\$102,452,264	\$5,445
38	Plaquemines	\$4,120,831	\$1,129	\$9,221,960	\$2,527
39	Pointe Coupee	\$714,871	\$251	\$10,309,412	\$3,620
40	Rapides	\$2,938,979	\$130	\$106,317,059	\$4,702
41	Red River	\$181,452	\$130	\$8,305,673	\$5,950
42	Richland	\$527,504	\$160	\$18,864,951	\$5,736
43	Sabine	\$520,440	\$130	\$23,492,194	\$5,867
44	St. Bernard	\$638,462	\$130	\$22,203,953	\$4,520
45	St. Charles	\$7,048,483	\$751	\$22,314,527	\$2,378
46	St. Helena	\$146,877	\$130	\$6,378,737	\$5,645
47	St. James	\$1,906,986	\$512	\$13,901,932	\$3,736
48	St. John the Baptist	\$784,300	\$130	\$21,897,097	\$3,629
49	St. Landry	\$2,126,661	\$147	\$70,141,156	\$4,832
50	St. Martin	\$1,275,681	\$160	\$41,279,423	\$5,181
51	St. Mary	\$1,169,691	\$130	\$41,774,218	\$4,642
52	St. Tammany	\$4,634,422	\$131	\$178,474,182	\$5,027
53	Tangipahoa	\$2,496,979	\$134	\$89,498,894	\$4,813
54	Tensas	\$92,026	\$130	\$3,976,382	\$5,616
55	Terrebonne	\$2,312,085	\$130	\$71,228,018	\$4,004
56	Union	\$355,868	\$138	\$13,569,221	\$5,251
57	Vermilion	\$1,123,938	\$130	\$34,104,459	\$3,944
58	Vernon	\$1,235,314	\$132	\$49,831,164	\$5,330
59	Washington	\$654,580	\$130	\$31,464,742	\$6,248
60	Webster	\$890,363	\$130	\$33,747,913	\$4,927
61	West Baton Rouge	\$450,641	\$130	\$9,619,642	\$2,775
62	West Carroll	\$272,828	\$130	\$11,628,535	\$5,540
63	West Feliciana	\$4,025,977	\$1,927	\$9,544,957	\$4,569
64	Winn	\$321,051	\$130	\$14,196,935	\$5,748
65	City of Monroe	\$1,080,264	\$130	\$36,425,839	\$4,383
66	City of Bogalusa	\$277,637	\$130	\$13,196,439	\$6,178
67	Zachary Community	\$616,755	\$130	\$23,798,904	\$5,016
68	City of Baker	\$248,522	\$130	\$11,308,605	\$5,915
69	Central Community	\$481,966	\$130	\$20,187,186	\$5,444
	STATE TOTAL	\$147,620,130	\$225	\$2,847,782,733	\$4,339

**TABLE 3: FY2010-2011 Budget Letter
LEVEL 1 BASE PER PUPIL AND LEVEL 2 LOCAL INCENTIVE**

		With Continuation of Prior Year Pay Raises					
LEA	School System	Level 3 State Funding with Continuation of Prior Year Pay Raises	Per Pupil Amount	Levels 1, 2 & 3 STATE SHARE OF COST with Continuation of Prior Year Pay Raises	Per Pupil Amount	State Funds (with Continuation of Prior Year Pay Raises) as Percent of Total State and Local	Rank
		30	31	32	33	34	35
1	Acadia	\$8,259,702	\$907	\$50,664,177	\$5,566	73.28%	12
2	Allen	\$3,906,702	\$972	\$27,552,320	\$6,857	72.26%	15
3	Ascension	\$13,829,933	\$727	\$87,739,016	\$4,611	56.51%	51
4	Assumption	\$2,714,640	\$737	\$24,227,039	\$6,582	68.25%	27
5	Avoyelles	\$4,017,944	\$686	\$31,862,662	\$5,439	80.83%	3
6	Beauregard	\$4,036,549	\$675	\$36,106,291	\$6,042	66.69%	34
7	Bienville	\$1,974,240	\$887	\$6,015,575	\$2,702	31.83%	69
8	Bossier	\$17,087,296	\$861	\$96,602,584	\$4,866	58.65%	48
9	Caddo	\$36,554,994	\$883	\$211,051,267	\$5,101	59.47%	44
10	Calcasieu	\$23,453,900	\$754	\$146,909,072	\$4,723	54.42%	53
11	Caldwell	\$1,356,016	\$837	\$11,757,224	\$7,253	72.06%	16
12	Cameron	\$1,558,151	\$1,209	\$3,805,144	\$2,952	31.92%	68
13	Catahoula	\$1,365,724	\$879	\$10,176,188	\$6,553	77.02%	8
14	Claiborne	\$1,993,656	\$940	\$14,167,196	\$6,679	63.77%	40
15	Concordia	\$2,592,403	\$701	\$22,129,377	\$5,984	70.90%	20
16	DeSoto	\$3,809,117	\$825	\$20,414,066	\$4,423	50.93%	56
17	East Baton Rouge	\$59,973,391	\$1,388	\$171,536,589	\$3,969	45.66%	62
18	East Carroll	\$1,275,528	\$1,008	\$8,432,647	\$6,661	81.29%	2
19	East Feliciana	\$2,092,564	\$1,035	\$12,367,168	\$6,119	72.43%	14
20	Evangeline	\$4,031,637	\$705	\$34,442,348	\$6,019	73.88%	11
21	Franklin	\$2,166,206	\$740	\$18,174,001	\$6,211	76.05%	9
22	Grant	\$2,093,228	\$626	\$21,198,570	\$6,343	84.39%	1
23	Iberia	\$10,978,799	\$834	\$72,568,897	\$5,511	62.29%	42
24	Iberville	\$5,955,913	\$1,480	\$14,118,751	\$3,508	37.96%	65
25	Jackson	\$1,743,755	\$784	\$10,748,222	\$4,831	53.83%	54
26	Jefferson	\$60,260,338	\$1,419	\$168,331,651	\$3,963	44.72%	63
27	Jefferson Davis	\$4,673,468	\$827	\$36,014,875	\$6,370	68.12%	29
28	Lafayette	\$26,818,847	\$923	\$116,816,422	\$4,022	49.34%	59
29	Lafourche	\$12,898,411	\$945	\$67,902,674	\$4,975	58.82%	46
30	LaSalle	\$2,106,875	\$857	\$15,862,392	\$6,453	68.40%	25
31	Lincoln	\$4,811,941	\$751	\$30,263,338	\$4,722	55.34%	52
32	Livingston	\$16,386,392	\$690	\$143,386,932	\$6,036	74.91%	10
33	Madison	\$1,497,498	\$807	\$12,815,381	\$6,905	69.24%	24
34	Morehouse	\$3,564,685	\$774	\$29,191,492	\$6,339	70.92%	19
35	Natchitoches	\$4,285,503	\$668	\$35,743,171	\$5,571	65.61%	35
36	Orleans	\$31,650,118	\$888	\$140,345,646	\$3,937	46.86%	61
37	Ouachita	\$14,784,814	\$786	\$114,751,243	\$6,098	68.10%	30
38	Plaquemines	\$7,150,039	\$1,959	\$12,251,168	\$3,356	35.52%	67
39	Pointe Coupee	\$2,913,470	\$1,023	\$12,508,011	\$4,392	49.76%	58
40	Rapides	\$18,772,784	\$830	\$122,150,864	\$5,402	64.77%	37
41	Red River	\$1,418,615	\$1,016	\$9,542,836	\$6,836	67.09%	33
42	Richland	\$2,284,751	\$695	\$20,622,198	\$6,270	68.16%	28
43	Sabine	\$2,821,178	\$705	\$25,792,932	\$6,442	70.99%	18
44	St. Bernard	\$3,895,904	\$793	\$25,461,395	\$5,184	57.60%	49
45	St. Charles	\$14,123,644	\$1,505	\$29,389,688	\$3,132	37.38%	66
46	St. Helena	\$969,585	\$858	\$7,201,445	\$6,373	77.64%	7
47	St. James	\$5,295,924	\$1,423	\$17,290,870	\$4,647	49.02%	60
48	St. John the Baptist	\$6,040,336	\$1,001	\$27,153,133	\$4,500	49.81%	57
49	St. Landry	\$10,464,658	\$721	\$78,479,153	\$5,407	70.69%	22
50	St. Martin	\$6,331,058	\$795	\$46,334,800	\$5,815	70.83%	21
51	St. Mary	\$7,528,924	\$837	\$48,133,451	\$5,349	58.72%	47
52	St. Tammany	\$28,007,215	\$789	\$201,846,975	\$5,686	61.81%	43
53	Tangipahoa	\$15,322,694	\$824	\$102,324,609	\$5,503	72.76%	13
54	Tensas	\$765,653	\$1,081	\$4,650,009	\$6,568	67.37%	32
55	Terrebonne	\$16,456,035	\$925	\$85,371,968	\$4,799	59.11%	45
56	Union	\$1,944,149	\$752	\$15,157,502	\$5,866	65.23%	36
57	Vermilion	\$7,734,656	\$894	\$40,715,177	\$4,709	64.13%	39
58	Vernon	\$7,752,638	\$829	\$56,348,488	\$6,027	78.14%	5
59	Washington	\$4,127,003	\$820	\$34,937,165	\$6,937	80.67%	4
60	Webster	\$4,959,537	\$724	\$37,817,087	\$5,521	63.07%	41
61	West Baton Rouge	\$3,341,114	\$964	\$12,510,115	\$3,608	41.67%	64
62	West Carroll	\$1,356,080	\$646	\$12,711,787	\$6,056	77.74%	6
63	West Feliciana	\$5,606,911	\$2,684	\$11,125,891	\$5,326	51.16%	55
64	Winn	\$1,784,921	\$723	\$15,660,805	\$6,340	70.54%	23
65	City of Monroe	\$7,971,080	\$959	\$43,316,655	\$5,212	56.71%	50
66	City of Bogalusa	\$1,837,045	\$860	\$14,755,847	\$6,908	67.80%	31
67	Zachary Community	\$4,012,324	\$846	\$27,194,473	\$5,731	64.34%	38
68	City of Baker	\$1,775,636	\$929	\$12,835,719	\$6,713	71.58%	17
69	Central Community	\$3,098,590	\$836	\$22,803,810	\$6,150	68.39%	26
	STATE TOTAL	\$610,425,029	\$930	\$3,310,587,631	\$5,045	58.99%	

**TABLE 3: FY2010-2011 Budget Letter
LEVEL 1 BASE PER PUPIL AND LEVEL 2 LOCAL INCENTIVE**

LEA	School System	Levels 1 and 2 LOCAL SHARE OF COST	Per Pupil Amount	Rank	Local Revenue as Percent of Total State and Local	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	\$18,475,105	\$2,030	59	26.72%	69,139,282	\$7,596	65
2	Allen	\$10,579,386	\$2,633	50	27.74%	38,131,706	\$9,490	9
3	Ascension	\$67,524,744	\$3,549	23	43.49%	155,263,761	\$8,160	57
4	Assumption	\$11,268,046	\$3,061	37	31.75%	35,495,085	\$9,643	8
5	Avoyelles	\$7,556,601	\$1,290	68	19.17%	39,419,263	\$6,729	69
6	Beauregard	\$18,038,088	\$3,018	38	33.31%	54,144,379	\$9,060	22
7	Bienville	\$12,881,498	\$5,787	3	68.17%	18,897,073	\$8,489	45
8	Bossier	\$68,099,594	\$3,431	27	41.35%	164,702,178	\$8,297	52
9	Caddo	\$143,816,312	\$3,476	26	40.53%	354,867,579	\$8,576	41
10	Calcasieu	\$123,055,051	\$3,957	18	45.58%	269,964,123	\$8,680	38
11	Caldwell	\$4,559,603	\$2,813	46	27.94%	16,316,827	\$10,066	5
12	Cameron	\$8,115,401	\$6,296	1	68.08%	11,920,545	\$9,248	15
13	Catahoula	\$3,035,732	\$1,955	62	22.98%	13,211,920	\$8,507	43
14	Claiborne	\$8,049,503	\$3,795	21	36.23%	22,216,700	\$10,475	1
15	Concordia	\$9,083,771	\$2,456	53	29.10%	31,213,148	\$8,441	48
16	DeSoto	\$19,667,219	\$4,262	14	49.07%	40,081,285	\$8,685	37
17	East Baton Rouge	\$204,127,344	\$4,723	10	54.34%	375,663,933	\$8,692	36
18	East Carroll	\$1,941,453	\$1,534	67	18.71%	10,374,100	\$8,194	55
19	East Feliciana	\$4,707,599	\$2,329	55	27.57%	17,074,767	\$8,449	47
20	Evangeline	\$12,179,764	\$2,129	57	26.12%	46,622,112	\$8,148	59
21	Franklin	\$5,724,599	\$1,956	61	23.95%	23,898,600	\$8,168	56
22	Grant	\$3,921,171	\$1,173	69	15.61%	25,119,741	\$7,516	67
23	Iberia	\$43,939,510	\$3,337	29	37.71%	116,508,407	\$8,848	33
24	Iberville	\$23,074,150	\$5,733	4	62.04%	37,192,901	\$9,240	16
25	Jackson	\$9,217,360	\$4,143	15	46.17%	19,965,582	\$8,973	28
26	Jefferson	\$208,083,792	\$4,899	8	55.28%	376,415,443	\$8,863	32
27	Jefferson Davis	\$16,852,408	\$2,981	40	31.88%	52,867,283	\$9,350	14
28	Lafayette	\$119,936,577	\$4,130	16	50.66%	236,752,999	\$8,152	58
29	Lafourche	\$47,534,482	\$3,483	25	41.18%	115,437,155	\$8,458	46
30	LaSalle	\$7,329,765	\$2,982	39	31.60%	23,192,157	\$9,435	12
31	Lincoln	\$24,418,363	\$3,810	20	44.66%	54,681,701	\$8,532	42
32	Livingston	\$48,034,735	\$2,022	60	25.09%	191,421,667	\$8,057	61
33	Madison	\$5,692,038	\$3,067	36	30.76%	18,507,419	\$9,972	6
34	Morehouse	\$11,968,785	\$2,599	52	29.08%	41,160,277	\$8,938	30
35	Natchitoches	\$18,732,774	\$2,920	43	34.39%	54,475,945	\$8,491	44
36	Orleans	\$159,152,259	\$4,465	12	53.14%	299,497,904	\$8,402	49
37	Ouachita	\$53,740,694	\$2,856	44	31.90%	168,491,936	\$8,954	29
38	Plaquemines	\$22,240,921	\$6,093	2	64.48%	34,492,089	\$9,450	11
39	Pointe Coupee	\$12,627,825	\$4,434	13	50.24%	25,135,836	\$8,826	34
40	Rapides	\$66,447,061	\$2,939	41	35.23%	188,597,925	\$8,341	51
41	Red River	\$4,681,240	\$3,353	28	32.91%	14,224,076	\$10,189	4
42	Richland	\$9,632,114	\$2,929	42	31.84%	30,254,312	\$9,199	17
43	Sabine	\$10,539,636	\$2,632	51	29.01%	36,332,568	\$9,074	21
44	St. Bernard	\$18,740,695	\$3,815	19	42.40%	44,202,090	\$8,999	24
45	St. Charles	\$49,243,218	\$5,248	5	62.62%	78,632,906	\$8,379	50
46	St. Helena	\$2,074,502	\$1,836	63	22.36%	9,275,947	\$8,209	54
47	St. James	\$17,983,005	\$4,833	9	50.98%	35,273,875	\$9,480	10
48	St. John the Baptist	\$27,362,697	\$4,535	11	50.19%	54,515,830	\$9,035	23
49	St. Landry	\$32,546,032	\$2,242	56	29.31%	111,025,185	\$7,649	64
50	St. Martin	\$19,084,412	\$2,395	54	29.17%	65,419,212	\$8,210	53
51	St. Mary	\$33,842,476	\$3,761	22	41.28%	81,975,927	\$9,109	20
52	St. Tammany	\$124,692,521	\$3,512	24	38.19%	326,539,495	\$9,198	18
53	Tangipahoa	\$38,300,331	\$2,060	58	27.24%	140,624,940	\$7,563	66
54	Tensas	\$2,252,388	\$3,181	33	32.63%	6,902,397	\$9,749	7
55	Terrebonne	\$59,045,499	\$3,319	30	40.89%	144,417,467	\$8,119	60
56	Union	\$8,079,824	\$3,127	35	34.77%	23,237,326	\$8,993	25
57	Vermilion	\$22,770,697	\$2,633	49	35.87%	63,485,874	\$7,342	68
58	Vernon	\$15,763,778	\$1,686	65	21.86%	72,112,266	\$7,713	63
59	Washington	\$8,372,617	\$1,663	66	19.33%	43,309,782	\$8,600	40
60	Webster	\$22,140,920	\$3,232	32	36.93%	59,958,006	\$8,753	35
61	West Baton Rouge	\$17,508,687	\$5,050	7	58.33%	30,018,802	\$8,658	39
62	West Carroll	\$3,640,706	\$1,735	64	22.26%	16,352,493	\$7,791	62
63	West Feliciana	\$10,621,310	\$5,084	6	48.84%	21,747,202	\$10,410	2
64	Winn	\$6,541,623	\$2,648	48	29.46%	22,202,428	\$8,989	27
65	City of Monroe	\$33,065,157	\$3,978	17	43.29%	76,381,812	\$9,190	19
66	City of Bogalusa	\$7,009,470	\$3,282	31	32.20%	21,765,317	\$10,190	3
67	Zachary Community	\$15,073,710	\$3,177	34	35.66%	42,268,184	\$8,908	31
68	City of Baker	\$5,097,134	\$2,666	47	28.42%	17,932,853	\$9,379	13
69	Central Community	\$10,540,867	\$2,843	45	31.61%	33,344,677	\$8,993	26
	STATE TOTAL	\$2,301,678,347	\$3,507		41.01%	\$5,612,265,979	\$8,552	

**TABLE 3: FY2010-2011 Budget Letter
LEVEL 1 BASE PER PUPIL AND LEVEL 2 LOCAL INCENTIVE**

LEA	School System	For Information Only	
		FY2009-10 STATE SHARE OF COST LEVELS 1, 2, & 3 (July 2009) (includes 07-08 & 08-09 Pay Raises)	Difference between FY2010-11 and FY2009-10 STATE SHARE OF COST LEVELS 1, 2, & 3
		43	44
1	Acadia	\$48,548,275	\$2,115,902
2	Allen	\$27,149,216	\$403,105
3	Ascension	\$88,115,455	(\$376,439)
4	Assumption	\$24,890,197	(\$663,158)
5	Avoyelles	\$32,622,734	(\$760,072)
6	Beauregard	\$35,009,315	\$1,096,976
7	Bienville	\$7,011,402	(\$995,827)
8	Bossier	\$96,158,143	\$444,441
9	Caddo	\$219,639,009	(\$8,587,742)
10	Calcasieu	\$146,814,442	\$94,630
11	Caldwell	\$10,820,993	\$936,231
12	Cameron	\$5,010,484	(\$1,205,340)
13	Catahoula	\$10,173,292	\$2,896
14	Claiborne	\$15,092,437	(\$925,241)
15	Concordia	\$22,201,440	(\$72,063)
16	DeSoto	\$22,814,686	(\$2,400,620)
17	East Baton Rouge	\$173,934,014	(\$2,397,425)
18	East Carroll	\$8,878,681	(\$446,034)
19	East Feliciana	\$13,050,518	(\$683,350)
20	Evangeline	\$34,629,438	(\$187,090)
21	Franklin	\$18,435,961	(\$261,959)
22	Grant	\$21,198,704	(\$134)
23	Iberia	\$73,906,533	(\$1,337,636)
24	Iberville	\$16,034,415	(\$1,915,664)
25	Jackson	\$10,134,157	\$614,065
26	Jefferson	\$154,872,856	\$13,458,795
27	Jefferson Davis	\$35,441,440	\$573,435
28	Lafayette	\$114,950,613	\$1,865,808
29	Lafourche	\$69,727,639	(\$1,824,965)
30	LaSalle	\$15,082,079	\$780,313
31	Lincoln	\$31,584,650	(\$1,321,312)
32	Livingston	\$141,285,077	\$2,101,855
33	Madison	\$14,304,333	(\$1,488,952)
34	Morehouse	\$30,735,217	(\$1,543,724)
35	Natchitoches	\$35,018,776	\$724,396
36	Orleans	\$124,258,695	\$16,086,951
37	Ouachita	\$113,004,513	\$1,746,730
38	Plaquemines	\$12,224,297	\$26,871
39	Pointe Coupee	\$12,630,516	(\$122,505)
40	Rapides	\$120,737,469	\$1,413,395
41	Red River	\$9,852,219	(\$309,383)
42	Richland	\$20,089,606	\$532,593
43	Sabine	\$25,116,770	\$676,162
44	St. Bernard	\$19,864,968	\$5,596,427
45	St. Charles	\$30,994,623	(\$1,604,935)
46	St. Helena	\$7,349,406	(\$147,961)
47	St. James	\$17,476,328	(\$185,458)
48	St. John the Baptist	\$30,817,614	(\$3,664,481)
49	St. Landry	\$78,096,377	\$382,776
50	St. Martin	\$45,401,777	\$933,023
51	St. Mary	\$48,736,714	(\$603,262)
52	St. Tammany	\$184,049,781	\$17,797,193
53	Tangipahoa	\$101,848,646	\$475,962
54	Tensas	\$4,656,038	(\$6,029)
55	Terrebonne	\$86,991,424	(\$1,619,455)
56	Union	\$17,181,961	(\$2,024,459)
57	Vermilion	\$38,547,580	\$2,167,597
58	Vernon	\$55,535,084	\$813,404
59	Washington	\$34,557,224	\$379,941
60	Webster	\$39,224,783	(\$1,407,697)
61	West Baton Rouge	\$13,417,898	(\$907,783)
62	West Carroll	\$12,883,677	(\$171,890)
63	West Feliciana	\$11,313,294	(\$187,402)
64	Winn	\$15,507,303	\$153,502
65	City of Monroe	\$42,726,762	\$589,893
66	City of Bogalusa	\$14,007,222	\$748,625
67	Zachary Community	\$25,806,695	\$1,387,778
68	City of Baker	\$12,494,262	\$341,457
69	Central Community	\$19,115,280	\$3,688,530
	STATE TOTAL	\$3,271,793,426	\$38,794,206

**Table 4: FY2010-2011 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 FY09/10)	Remaining Hold Harmless (FY2010/11)	One-Tenth (FY10/11) Reduction of Remaining Hold Harmless	Feb. 1, 2010 Membership (per SIS)	Redistribution of Hold Harmless Phase-out (FY2007/08 - FY2010/11)
		1	2	3	4	5	6	7	8
									\$29.98
1	Acadia	\$0	\$0	\$0	\$0	\$0	\$0	9,102	\$272,879
2	Allen	\$0	\$0	\$0	\$0	\$0	\$0	4,018	\$120,460
3	Ascension	\$0	\$0	\$0	\$0	\$0	\$0	19,028	\$570,461
4	Assumption	\$0	\$0	\$0	\$0	\$0	\$0	3,681	\$110,357
5	Avoyelles	\$0	\$0	\$0	\$0	\$0	\$0	5,858	\$175,623
6	Beauregard	\$0	\$0	\$0	\$0	\$0	\$0	5,976	\$179,161
7	Bienville	\$0	\$0	\$0	\$0	\$0	\$0	2,226	\$66,736
8	Bossier	\$0	\$0	\$0	\$0	\$0	\$0	19,851	\$595,134
9	Caddo	\$0	\$0	\$0	\$0	\$0	\$0	41,378	\$1,240,515
10	Calcasieu	\$0	\$0	\$0	\$0	\$0	\$0	31,102	\$932,440
11	Caldwell	\$0	\$0	\$0	\$0	\$0	\$0	1,621	\$48,598
12	Cameron	\$0	\$0	\$0	\$0	\$0	\$0	1,289	\$38,644
13	Catahoula	\$0	\$0	\$0	\$0	\$0	\$0	1,553	\$46,559
14	Claiborne	\$0	\$0	\$0	\$0	\$0	\$0	2,121	\$63,588
15	Concordia	\$224,419	\$0	\$224,419	(\$67,326)	\$157,093	(\$22,442)	-	\$0
16	DeSoto	\$0	\$0	\$0	\$0	\$0	\$0	4,615	\$138,358
17	East Baton Rouge	\$25,595,514	\$13,580,692	\$12,014,822	(\$3,604,446)	\$8,410,376	(\$1,201,482)	-	\$0
18	East Carroll	\$0	\$0	\$0	\$0	\$0	\$0	1,266	\$37,955
19	East Feliciana	\$0	\$0	\$0	\$0	\$0	\$0	2,021	\$60,590
20	Evangeline	\$175,620	\$0	\$175,620	(\$52,686)	\$122,934	(\$17,562)	-	\$0
21	Franklin	\$0	\$0	\$0	\$0	\$0	\$0	2,926	\$87,722
22	Grant	\$0	\$0	\$0	\$0	\$0	\$0	3,342	\$100,193
23	Iberia	\$0	\$0	\$0	\$0	\$0	\$0	13,168	\$394,778
24	Iberville	\$2,421,938	\$1,654,734	\$767,204	(\$230,161)	\$537,043	(\$76,720)	-	\$0
25	Jackson	\$0	\$0	\$0	\$0	\$0	\$0	2,225	\$66,706
26	Jefferson	\$23,386,991	\$14,897,747	\$8,489,244	(\$2,546,773)	\$5,942,471	(\$848,924)	-	\$0
27	Jefferson Davis	\$0	\$0	\$0	\$0	\$0	\$0	5,654	\$169,507
28	Lafayette	\$1,996,377	\$1,996,377	\$0	\$0	\$0	\$0	29,043	\$870,711
29	Lafourche	\$0	\$0	\$0	\$0	\$0	\$0	13,649	\$409,198
30	LaSalle	\$0	\$0	\$0	\$0	\$0	\$0	2,458	\$73,691
31	Lincoln	\$0	\$0	\$0	\$0	\$0	\$0	6,409	\$192,142
32	Livingston	\$0	\$0	\$0	\$0	\$0	\$0	23,757	\$712,236
33	Madison	\$0	\$0	\$0	\$0	\$0	\$0	1,856	\$55,643
34	Morehouse	\$0	\$0	\$0	\$0	\$0	\$0	4,605	\$138,058
35	Natchitoches	\$0	\$0	\$0	\$0	\$0	\$0	6,416	\$192,352
36	Orleans	\$0	\$0	\$0	\$0	\$0	\$0	35,648	\$1,068,729
37	Ouachita	\$0	\$0	\$0	\$0	\$0	\$0	18,817	\$564,135
38	Plaquemines	\$5,387,703	\$1,258,024	\$4,129,679	(\$1,238,904)	\$2,890,775	(\$412,968)	-	\$0
39	Pointe Coupee	\$324,688	\$324,688	\$0	\$0	\$0	\$0	2,848	\$85,383
40	Rapides	\$0	\$0	\$0	\$0	\$0	\$0	22,611	\$677,879
41	Red River	\$0	\$0	\$0	\$0	\$0	\$0	1,396	\$41,852
42	Richland	\$0	\$0	\$0	\$0	\$0	\$0	3,289	\$98,604
43	Sabine	\$0	\$0	\$0	\$0	\$0	\$0	4,004	\$120,040
44	St. Bernard	\$0	\$0	\$0	\$0	\$0	\$0	4,912	\$147,262
45	St. Charles	\$9,520,260	\$2,883,682	\$6,636,578	(\$2,872,444)	\$3,764,134	(\$537,733)	-	\$0
46	St. Helena	\$0	\$0	\$0	\$0	\$0	\$0	1,130	\$33,877
47	St. James	\$1,851,066	\$1,060,614	\$790,452	(\$237,135)	\$553,317	(\$79,045)	-	\$0
48	St. John the Baptist	\$0	\$0	\$0	\$0	\$0	\$0	6,034	\$180,900
49	St. Landry	\$0	\$0	\$0	\$0	\$0	\$0	14,515	\$435,161
50	St. Martin	\$0	\$0	\$0	\$0	\$0	\$0	7,968	\$238,881
51	St. Mary	\$0	\$0	\$0	\$0	\$0	\$0	8,999	\$269,791
52	St. Tammany	\$0	\$0	\$0	\$0	\$0	\$0	35,501	\$1,064,322
53	Tangipahoa	\$0	\$0	\$0	\$0	\$0	\$0	18,595	\$557,479
54	Tensas	\$0	\$0	\$0	\$0	\$0	\$0	708	\$21,226
55	Terrebonne	\$0	\$0	\$0	\$0	\$0	\$0	17,788	\$533,285
56	Union	\$0	\$0	\$0	\$0	\$0	\$0	2,584	\$77,468
57	Vermilion	\$0	\$0	\$0	\$0	\$0	\$0	8,647	\$259,238
58	Vernon	\$0	\$0	\$0	\$0	\$0	\$0	9,350	\$280,314
59	Washington	\$0	\$0	\$0	\$0	\$0	\$0	5,036	\$150,980
60	Webster	\$0	\$0	\$0	\$0	\$0	\$0	6,850	\$205,363
61	West Baton Rouge	\$0	\$0	\$0	\$0	\$0	\$0	3,467	\$103,941
62	West Carroll	\$0	\$0	\$0	\$0	\$0	\$0	2,099	\$62,928
63	West Feliciana	\$5,908,357	\$680,156	\$5,228,201	(\$1,568,460)	\$3,659,741	(\$522,820)	-	\$0
64	Winn	\$0	\$0	\$0	\$0	\$0	\$0	2,470	\$74,051
65	City of Monroe	\$0	\$0	\$0	\$0	\$0	\$0	8,311	\$249,164
66	City of Bogalusa	\$0	\$0	\$0	\$0	\$0	\$0	2,136	\$64,037
67	Zachary Community	\$0	\$0	\$0	\$0	\$0	\$0	4,745	\$142,255
68	City of Baker	\$0	\$0	\$0	\$0	\$0	\$0	1,912	\$57,322
69	Central Community	\$0	\$0	\$0	\$0	\$0	\$0	3,708	\$111,166
	STATE TOTALS	\$76,792,933	\$38,336,714	\$38,456,219	(\$12,418,335)	\$26,037,884	(\$3,719,696)	538,292	\$16,138,028

**Table 4: FY2010-2011 Budget Letter
Level 3 Unequalized Funding**

LEA	School System	Foreign Language Associates		Mandated Cost Adjustment		Total Level 3 Unequalized Funding (Without Continuation of Prior Year Pay Raises)
		Number of Foreign Associate Teachers February 1, 2010	Level 3 State Funding for Foreign Associate Teachers	Feb. 1, 2010 Student Membership	Increase Cost Adjustment	
			\$20,000		\$100	
		9	10	11	12	13
1	Acadia	0	\$0	9,102	\$910,200	\$1,183,079
2	Allen	0	\$0	4,018	\$401,800	\$522,260
3	Ascension	0	\$0	19,028	\$1,902,800	\$2,473,261
4	Assumption	4	\$80,000	3,681	\$368,100	\$558,457
5	Avoyelles	0	\$0	5,858	\$585,800	\$761,423
6	Beauregard	0	\$0	5,976	\$597,600	\$776,761
7	Bienville	0	\$0	2,226	\$222,600	\$289,336
8	Bossier	5	\$100,000	19,851	\$1,985,100	\$2,680,234
9	Caddo	18	\$360,000	41,378	\$4,137,800	\$5,738,315
10	Calcasieu	25	\$500,000	31,102	\$3,110,200	\$4,542,640
11	Caldwell	0	\$0	1,621	\$162,100	\$210,698
12	Cameron	1	\$20,000	1,289	\$128,900	\$187,544
13	Catahoula	0	\$0	1,553	\$155,300	\$201,859
14	Claiborne	0	\$0	2,121	\$212,100	\$275,688
15	Concordia	2	\$40,000	3,698	\$369,800	\$544,451
16	DeSoto	2	\$40,000	4,615	\$461,500	\$639,858
17	East Baton Rouge	12	\$240,000	43,219	\$4,321,900	\$25,351,486
18	East Carroll	2	\$40,000	1,266	\$126,600	\$204,555
19	East Feliciana	0	\$0	2,021	\$202,100	\$262,690
20	Evangeline	0	\$0	5,722	\$572,200	\$677,572
21	Franklin	0	\$0	2,926	\$292,600	\$380,322
22	Grant	0	\$0	3,342	\$334,200	\$434,393
23	Iberia	10	\$200,000	13,168	\$1,316,800	\$1,911,578
24	Iberville	0	\$0	4,025	\$402,500	\$2,517,557
25	Jackson	0	\$0	2,225	\$222,500	\$289,206
26	Jefferson	24	\$480,000	42,472	\$4,247,200	\$24,718,494
27	Jefferson Davis	1	\$20,000	5,654	\$565,400	\$754,907
28	Lafayette	44	\$880,000	29,043	\$2,904,300	\$6,651,388
29	Lafourche	41	\$820,000	13,649	\$1,364,900	\$2,594,098
30	LaSalle	0	\$0	2,458	\$245,800	\$319,491
31	Lincoln	0	\$0	6,409	\$640,900	\$833,042
32	Livingston	0	\$0	23,757	\$2,375,700	\$3,087,936
33	Madison	2	\$40,000	1,856	\$185,600	\$281,243
34	Morehouse	0	\$0	4,605	\$460,500	\$598,558
35	Natchitoches	0	\$0	6,416	\$641,600	\$833,952
36	Orleans	27	\$540,000	35,648	\$3,564,800	\$5,173,529
37	Ouachita	2	\$40,000	18,817	\$1,881,700	\$2,485,835
38	Plaquemines	1	\$20,000	3,650	\$365,000	\$4,120,831
39	Pointe Coupee	1	\$20,000	2,848	\$284,800	\$714,871
40	Rapides	0	\$0	22,611	\$2,261,100	\$2,938,979
41	Red River	0	\$0	1,396	\$139,600	\$181,452
42	Richland	5	\$100,000	3,289	\$328,900	\$527,504
43	Sabine	0	\$0	4,004	\$400,400	\$520,440
44	St. Bernard	0	\$0	4,912	\$491,200	\$638,462
45	St. Charles	0	\$0	9,384	\$938,400	\$7,048,483
46	St. Helena	0	\$0	1,130	\$113,000	\$146,877
47	St. James	0	\$0	3,721	\$372,100	\$1,906,986
48	St. John the Baptist	0	\$0	6,034	\$603,400	\$784,300
49	St. Landry	12	\$240,000	14,515	\$1,451,500	\$2,126,661
50	St. Martin	12	\$240,000	7,968	\$796,800	\$1,275,681
51	St. Mary	0	\$0	8,999	\$899,900	\$1,169,691
52	St. Tammany	1	\$20,000	35,501	\$3,550,100	\$4,634,422
53	Tangipahoa	4	\$80,000	18,595	\$1,859,500	\$2,496,979
54	Tensas	0	\$0	708	\$70,800	\$92,026
55	Terrebonne	0	\$0	17,788	\$1,778,800	\$2,312,085
56	Union	1	\$20,000	2,584	\$258,400	\$355,868
57	Vermillion	0	\$0	8,647	\$864,700	\$1,123,938
58	Vernon	1	\$20,000	9,350	\$935,000	\$1,235,314
59	Washington	0	\$0	5,036	\$503,600	\$654,580
60	Webster	0	\$0	6,850	\$685,000	\$890,363
61	West Baton Rouge	0	\$0	3,467	\$346,700	\$450,641
62	West Carroll	0	\$0	2,099	\$209,900	\$272,828
63	West Feliciana	0	\$0	2,089	\$208,900	\$4,025,977
64	Winn	0	\$0	2,470	\$247,000	\$321,051
65	City of Monroe	0	\$0	8,311	\$831,100	\$1,080,264
66	City of Bogalusa	0	\$0	2,136	\$213,600	\$277,637
67	Zachary Community	0	\$0	4,745	\$474,500	\$616,755
68	City of Baker	0	\$0	1,912	\$191,200	\$248,522
69	Central Community	0	\$0	3,708	\$370,800	\$481,966
	STATE TOTALS	260	\$5,200,000	656,272	\$65,627,200	\$147,620,130

**Table 4: FY2010-2011 Budget Letter
Level 3 Unequalized Funding**

LEA	School System	Continuation of Prior Year Pay Raises (2001-02 Certificated, 2002-03 Support Worker, 2006-07 Certificated and Support Worker, 2007-08 Certificated and Support Worker, and FY2008-09 Certificated)		Total Level 3 Unequalized Funding with Continuation of Prior Year Pay Raises
		Adjusted Pay Raise Continuation Per Pupil Amount from Prior Years	Continuation of Prior Year Pay Raises *	
		14	15	16
1	Acadia	\$777	\$7,076,623	\$8,259,702
2	Allen	\$842	\$3,384,442	\$3,906,702
3	Ascension	\$597	\$11,356,672	\$13,829,933
4	Assumption	\$586	\$2,156,183	\$2,714,640
5	Avoyelles	\$556	\$3,256,521	\$4,017,944
6	Beauregard	\$545	\$3,259,788	\$4,036,549
7	Bienville	\$757	\$1,684,904	\$1,974,240
8	Bossier	\$726	\$14,407,062	\$17,087,296
9	Caddo	\$745	\$30,816,679	\$36,554,994
10	Calcasieu	\$608	\$18,911,260	\$23,453,900
11	Caldwell	\$707	\$1,145,318	\$1,356,016
12	Cameron	\$1,063	\$1,370,607	\$1,558,151
13	Catahoula	\$749	\$1,163,865	\$1,365,724
14	Claiborne	\$810	\$1,717,968	\$1,993,656
15	Concordia	\$554	\$2,047,952	\$2,592,403
16	DeSoto	\$687	\$3,169,259	\$3,809,117
17	East Baton Rouge		\$34,621,905	\$59,973,391
18	East Carroll	\$846	\$1,070,973	\$1,275,528
19	East Feliciana	\$905	\$1,829,874	\$2,092,564
20	Evangeline	\$586	\$3,354,065	\$4,031,637
21	Franklin	\$610	\$1,785,884	\$2,166,206
22	Grant	\$496	\$1,658,835	\$2,093,228
23	Iberia	\$689	\$9,067,221	\$10,978,799
24	Iberville	\$854	\$3,438,356	\$5,955,913
25	Jackson	\$654	\$1,454,549	\$1,743,755
26	Jefferson	\$837	\$35,541,844	\$60,260,338
27	Jefferson Davis	\$693	\$3,918,561	\$4,673,468
28	Lafayette	\$694	\$20,167,459	\$26,818,847
29	Lafourche	\$755	\$10,304,313	\$12,898,411
30	LaSalle	\$727	\$1,787,384	\$2,106,875
31	Lincoln	\$621	\$3,978,899	\$4,811,941
32	Livingston	\$560	\$13,298,456	\$16,386,392
33	Madison	\$655	\$1,216,255	\$1,497,498
34	Morehouse	\$644	\$2,966,127	\$3,564,685
35	Natchitoches	\$538	\$3,451,551	\$4,285,503
36	Orleans		\$26,476,589	\$31,650,118
37	Ouachita	\$654	\$12,298,979	\$14,784,814
38	Plaquemines	\$830	\$3,029,208	\$7,150,039
39	Pointe Coupee		\$2,198,599	\$2,913,470
40	Rapides	\$700	\$15,833,805	\$18,772,784
41	Red River	\$886	\$1,237,163	\$1,418,615
42	Richland	\$534	\$1,757,247	\$2,284,751
43	Sabine	\$575	\$2,300,738	\$2,821,178
44	St. Bernard	\$663	\$3,257,442	\$3,895,904
45	St. Charles	\$754	\$7,075,161	\$14,123,644
46	St. Helena	\$728	\$822,708	\$969,585
47	St. James	\$911	\$3,388,938	\$5,295,924
48	St. John the Baptist	\$871	\$5,256,036	\$6,040,336
49	St. Landry	\$574	\$8,337,997	\$10,464,658
50	St. Martin	\$634	\$5,055,377	\$6,331,058
51	St. Mary	\$707	\$6,359,233	\$7,528,924
52	St. Tammany	\$658	\$23,372,793	\$28,007,215
53	Tangipahoa	\$690	\$12,825,715	\$15,322,694
54	Tensas	\$951	\$673,627	\$765,653
55	Terrebonne	\$795	\$14,143,950	\$16,456,035
56	Union	\$615	\$1,588,281	\$1,944,149
57	Vermilion	\$765	\$6,610,718	\$7,734,656
58	Vernon	\$697	\$6,517,324	\$7,752,638
59	Washington	\$690	\$3,472,423	\$4,127,003
60	Webster	\$594	\$4,069,174	\$4,959,537
61	West Baton Rouge	\$834	\$2,890,473	\$3,341,114
62	West Carroll	\$516	\$1,083,252	\$1,356,080
63	West Feliciana	\$757	\$1,580,934	\$5,606,911
64	Winn	\$593	\$1,463,870	\$1,784,921
65	City of Monroe	\$829	\$6,890,816	\$7,971,080
66	City of Bogalusa	\$730	\$1,559,408	\$1,837,045
67	Zachary Community	\$716	\$3,395,569	\$4,012,324
68	City of Baker	\$799	\$1,527,114	\$1,775,636
69	Central Community	\$706	\$2,616,624	\$3,098,590
	STATE TOTALS	\$733	\$462,804,899	\$610,425,029

* See Recovery School District Allocation for districts with schools in the RSD

Table 4A: FY2010-11 Budget Letter
Foreign Associate Teacher Stipends

LEA	School System	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	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

* Will be updated to FY2010-11 Foreign Associate Teachers and paid in August 2010

Table 5A: FY2010-11 MFP Allocation for Lab Schools

School	1 Feb. 1, 2010 MFP Funded Membership (Per SIS)	2 MFP State Average Per Pupil (L1,L2+L3) (Table 3, col. 29)	3 MFP Allocation	4 Continuation of Prior Year Pay Raises (FY2001-02 through FY2008-09) Per Pupil Amount	5 Continuation of Prior Year Pay Raises	6 Total MFP Allocation Plus Continuation of Prior Year Pay Raises	7 Audit Adjust- ments FY2009-10 Budget Letter	8 Total FY2010-11 Allocation Plus Continuation of Pay Raises Minus Audit Adjustments	9 Monthly Payment Amount
LSU									
Lab. School	1,350	\$4,339	\$5,857,650	\$606	\$818,062	\$6,675,712	(\$4,927)	\$6,670,785	
Southern Univ.									
Lab. School	325	\$4,339	\$1,410,175	\$700	\$227,467	\$1,637,642	\$0	\$1,637,642	
TOTAL	1,675		\$7,267,825		\$1,045,529	\$8,313,354	(\$4,927)	\$8,308,427	
								\$692,369	

**Table 5B-1: FY2010-11 MFP Budget Letter
Recovery School District (Orleans Parish)**

LEA	Feb. 1, 2010 MFP Funded Membership (Per SIS)*	\$3,194	MFP Allocation	Continuation of Prior Year Pay Raises		Total FY2010-11 MFP Allocation plus Continuation of Prior Year Pay Raises
		State Share Per Pupil (Levels 1, 2 & 3) for Orleans Parish (Table 3, col. 29)		Continuation of Prior Year Pay Raises (FY2001-02 through FY2008-09) Per Pupil Amount	Continuation of Prior Year Pay Raises	
	1	2	3	4	5	6
OPSB						
Orleans Parish	10,040	\$3,194	\$32,070,392	\$727	\$7,301,407	\$39,371,799
RSD Operated	9,114	\$3,194	\$29,112,505	\$797	\$7,264,336	\$36,376,841
RSD Chartered						
New Beginnings, UNO (Capdau without Early College H.S.)	415	\$3,194	\$1,325,619	\$768	\$318,605	\$1,644,224
New Beginnings, UNO (Medard Nelson)	370	\$3,194	\$1,181,877	\$731	\$270,348	\$1,452,225
New Beginnings, UNO (Thurgood Marshall Early College HS)	382	\$3,194	\$1,220,208	\$768	\$293,270	\$1,513,478
New Beginnings, UNO Gentilly Terrace Charter School	380	\$3,194	\$1,213,820	\$746	\$283,493	\$1,497,313
Arise Academy (FY2009/10 Transformation School)	161	\$3,194	\$514,276	\$746	\$120,111	\$634,387
Success Preparatory Academy (FY2009/10 Transformation School)	239	\$3,194	\$763,429	\$746	\$178,302	\$941,731
Benjamin E. Mays Schools (FY2009/10 Transformation School)	122	\$3,194	\$389,700	\$746	\$91,016	\$480,716
Pride College Prep Academy (FY2009/10 Transformation School)	96	\$3,194	\$306,649	\$746	\$71,619	\$378,268
Advocates for Arts and Tech. (Crocker Arts)	135	\$3,194	\$431,225	\$927	\$125,100	\$556,325
Intercultural Charter School Brd. (Intercultural Charter)	303	\$3,194	\$967,861	\$745	\$225,668	\$1,193,529
Akili Academy of New Orleans (Akili Academy)	162	\$3,194	\$517,470	\$744	\$120,472	\$637,942
Advocates for Science & Math (New Orleans Charter Science)	161	\$3,194	\$514,276	\$784	\$126,151	\$640,427
Sojourner Truth Academy (Sojourner Truth)	167	\$3,194	\$533,442	\$762	\$127,266	\$660,708
Miller-McCoy Academy (Miller-McCoy Academy)	344	\$3,194	\$1,098,826	\$736	\$253,123	\$1,351,949
N.O. College Prep Academies (N. O. College Prep /S. Williams)	426	\$3,194	\$1,360,756	\$619	\$263,590	\$1,624,346
Esperanza Charter School Assoc (Esperanza/Crossman)	333	\$3,194	\$1,063,689	\$643	\$214,083	\$1,277,772
NOLA 180 (Langston Hughes Academy)	490	\$3,194	\$1,565,188	\$680	\$333,050	\$1,898,238
Broadmoor Charter (Andrew H. Wilson/Mc #7)	525	\$3,194	\$1,676,988	\$708	\$371,812	\$2,048,800
Pelican Educational (Abrahamson Science & Math)	486	\$3,194	\$1,552,411	\$679	\$329,900	\$1,882,311
Dryades (James M. Singleton Charter Middle)	593	\$3,194	\$1,894,197	\$651	\$385,778	\$2,279,975
Friends of King (Martin Luther King Elem.)	616	\$3,194	\$1,967,665	\$721	\$444,311	\$2,411,976
New Orleans Charter School Fdtn. (Mc #28 City Park)	369	\$3,194	\$1,178,683	\$600	\$221,480	\$1,400,163
Choice Foundation (Lafayette Academy)	737	\$3,194	\$2,354,171	\$777	\$572,578	\$2,926,749
Treme Charter School Assoc (McDonogh #42)	485	\$3,194	\$1,549,217	\$594	\$288,279	\$1,837,496
Algiers Charter School Assoc. (Martin Behrman)	580	\$3,194	\$1,852,672	\$678	\$393,462	\$2,246,134
Algiers Charter School Assoc. (Dwight D. Eisenhower)	577	\$3,194	\$1,843,089	\$687	\$396,354	\$2,239,443
Algiers Charter School Assoc. (William J. Fischer)	413	\$3,194	\$1,319,230	\$761	\$314,441	\$1,633,671
Algiers Charter School Assoc. (McDonogh #32)	543	\$3,194	\$1,734,484	\$1,003	\$544,884	\$2,279,368
Algiers Charter School Assoc. (O. P. Walker Sr. High)	837	\$3,194	\$2,673,597	\$592	\$495,550	\$3,169,147
Algiers Charter School Assoc. (Harriet Tubman)	431	\$3,194	\$1,376,727	\$719	\$310,038	\$1,686,765
Algiers Charter School Assoc. (ACSA Tech High at Rosenwald)	336	\$3,194	\$1,073,272	\$908	\$304,986	\$1,378,258
Institute of Academic Excellence, SUNO (Sophie B. Wright)	356	\$3,194	\$1,137,157	\$742	\$264,054	\$1,401,211
KIPP New Orleans (Edward Phillips/Kipp Believe)	332	\$3,194	\$1,060,495	\$644	\$213,791	\$1,274,286
KIPP New Orleans (McDonogh #15)	441	\$3,194	\$1,408,670	\$725	\$319,633	\$1,728,303
KIPP New Orleans (KIPP Central City Academy)	278	\$3,194	\$888,005	\$593	\$164,724	\$1,052,729
KIPP New Orleans, Inc. (Kipp Central City Primary)	191	\$3,194	\$610,104	\$741	\$141,591	\$751,695
KIPP New Orleans, Inc. (Kipp Renaissance High School)	125	\$3,194	\$399,283	\$746	\$93,254	\$492,537
KIPP New Orleans, Inc. (Kipp N. O. Leadership Academy)	100	\$3,194	\$319,426	\$746	\$74,603	\$394,029
Firstline Schools, Inc. (Samuel J. Green)	456	\$3,194	\$1,456,584	\$753	\$343,300	\$1,799,884
Firstline Schools, Inc. (N. O. Charter Middle at Ashe)	241	\$3,194	\$769,817	\$804	\$193,757	\$963,574
Firstline Schools, Inc. (Dibert School)	320	\$3,194	\$1,022,164	\$746	\$238,731	\$1,260,895
ReNew Schools (Live Oak Elementary)	420	\$3,194	\$1,341,590	\$746	\$313,334	\$1,654,924
ReNew Schools (Laurel Elementary)	420	\$3,194	\$1,341,590	\$746	\$313,334	\$1,654,924
Morris Jeff. Community Sch, Inc. (Morris Jeff. Community School)	150	\$3,194	\$479,139	\$746	\$111,905	\$591,044
Spirit of Excellence Academy (Spirit of Exc. Academy)(Harney)	380	\$3,194	\$1,213,820	\$746	\$283,493	\$1,497,313
Lagniappe Academies, Inc. (Lagniappe Academies)	70	\$3,194	\$223,598	\$746	\$52,222	\$275,820
Total RSD Chartered	16,494		52,686,156		\$11,910,846	64,597,002
TOTAL RSD (Operated + Chartered)	25,608		81,798,661		\$19,175,182	100,973,843
Total OPSB + RSD + DOE	35,648		\$113,869,053		\$26,476,589	\$140,345,642

*FY2010-11 is the first year of operation

**Table 5B-1: FY2010-11 MFP Budget Letter
Recovery School District (Orleans Parish)**

LEA	Audit Adjustments FY08-09 Budget Letter	Audit Adjustments FY09-10 Budget Letter	Total Audit Adjustments	Total FY2010-11 Allocation plus Continuation of Pay Raises +/- Audit Adjustments
	7	8	9	10
OPSB				
Orleans Parish	See Table 2	See Table 2	See Table 2	See Table 2
RSD Operated	(\$97,037)	(\$651,498)	(\$748,535)	\$35,628,306
RSD Chartered				
New Beginnings, UNO (Capdau without Early College H.S.)	\$0	(\$13,472)	(\$13,472)	\$1,630,752
New Beginnings, UNO (Medard Nelson)	\$0	(\$4,116)	(\$4,116)	\$1,448,109
New Beginnings, UNO (Thurgood Marshall Early College HS)	\$0	(\$7,418)	(\$7,418)	\$1,506,059
New Beginnings, UNO Gentilly Terrace Charter School	\$0	\$0	\$0	\$1,497,313
Arise Academy (FY2009/10 Transformation School)	\$0	\$0	\$0	\$634,387
Success Preparatory Academy (FY2009/10 Transformation School)	\$0	\$0	\$0	\$941,731
Benjamin E. Mays Schools (FY2009/10 Transformation School)	\$0	\$0	\$0	\$480,716
Pride College Prep Academy (FY2009/10 Transformation School)	\$0	\$0	\$0	\$378,268
Advocates for Arts and Tech. (Crocker Arts)	\$0	\$0	\$0	\$556,325
Intercultural Charter School Brd. (Intercultural Charter)	\$0	\$0	\$0	\$1,193,529
Akili Academy of New Orleans (Akili Academy)	\$0	\$0	\$0	\$637,942
Advocates for Science & Math (New Orleans Charter Science)	\$0	(\$3,027)	(\$3,027)	\$637,401
Sojourner Truth Academy (Sojourner Truth)	\$0	\$0	\$0	\$660,708
Miller-McCoy Academy (Miller-McCoy Academy)	\$0	(\$95,611)	(\$95,611)	\$1,256,338
N.O. College Prep Academies (N. O. College Prep /S. Williams)	\$0	(\$6,053)	(\$6,053)	\$1,618,293
Esperanza Charter School Assoc (Esperanza/Crossman)	\$0	\$0	\$0	\$1,277,772
NOLA 180 (Langston Hughes Academy)	\$0	\$0	\$0	\$1,898,238
Broadmoor Charter (Andrew H. Wilson/Mc #7)	\$0	(\$3,027)	(\$3,027)	\$2,045,773
Pelican Educational (Abrahamson Science & Math)	\$0	\$0	\$0	\$1,882,311
Dryades (James M. Singleton Charter Middle)	\$0	(\$9,747)	(\$9,747)	\$2,270,228
Friends of King (Martin Luther King Elem.)	\$0	(\$3,663)	(\$3,663)	\$2,408,313
New Orleans Charter School Fdtn. (Mc #28 City Park)	\$0	\$0	\$0	\$1,400,163
Choice Foundation (Lafayette Academy)	\$3,551	(\$23,885)	(\$20,334)	\$2,906,415
Treme Charter School Assoc (McDonogh #42)	\$0	\$0	\$0	\$1,837,496
Algiers Charter School Assoc. (Martin Behrman)	\$0	(\$4,237)	(\$4,237)	\$2,241,897
Algiers Charter School Assoc. (Dwight D. Eisenhower)	\$0	\$0	\$0	\$2,239,443
Algiers Charter School Assoc. (William J. Fischer)	\$0	\$0	\$0	\$1,633,671
Algiers Charter School Assoc. (McDonogh #32)	\$0	(\$6,053)	(\$6,053)	\$2,273,315
Algiers Charter School Assoc. (O. P. Walker Sr. High)	\$0	(\$22,872)	(\$22,872)	\$3,146,275
Algiers Charter School Assoc. (Harriet Tubman)	(\$5,238)	(\$17,511)	(\$22,748)	\$1,664,017
Algiers Charter School Assoc. (ACSA Tech High at Rosenwald)	\$0	(\$3,506)	(\$3,506)	\$1,374,752
Institute of Academic Excellence, SUNO (Sophie B. Wright)	\$1,767	\$0	\$1,767	\$1,402,977
KIPP New Orleans (Edward Phillips/Kipp Believe)	\$0	(\$3,585)	(\$3,585)	\$1,270,700
KIPP New Orleans (McDonogh #15)	\$0	(\$7,333)	(\$7,333)	\$1,720,971
KIPP New Orleans (KIPP Central City Academy)	\$0	(\$7,068)	(\$7,068)	\$1,045,661
KIPP New Orleans, Inc. (Kipp Central City Primary)	\$0	(\$3,683)	(\$3,683)	\$748,012
KIPP New Orleans, Inc. (Kipp Renaissance High School)	\$0	\$0	\$0	\$492,537
KIPP New Orleans, Inc. (Kipp N. O. Leadership Academy)	\$0	\$0	\$0	\$394,029
Firstline Schools, Inc. (Samuel J. Green)	\$0	\$0	\$0	\$1,799,884
Firstline Schools, Inc. (N. O. Charter Middle at Ashe)	\$0	\$0	\$0	\$963,574
Firstline Schools, Inc. (Dibert School)	\$0	\$0	\$0	\$1,260,895
ReNew Schools (Live Oak Elementary)	\$0	\$0	\$0	\$1,654,924
ReNew Schools (Laurel Elementary)	\$0	\$0	\$0	\$1,654,924
Morris Jeff. Community Sch, Inc. (Morris Jeff. Community School)	\$0	\$0	\$0	\$591,044
Spirit of Excellence Academy (Spirit of Exc. Academy)(Harney)	\$0	\$0	\$0	\$1,497,313
Lagniappe Academies, Inc. (Lagniappe Academies)	\$0	\$0	\$0	\$275,820
Total RSD Chartered	\$80	(\$245,865)	(\$245,786)	\$64,351,216
TOTAL RSD (Operated + Chartered)	(\$96,957)	(\$897,363)	(\$994,320)	\$99,979,522
Total OPSB + RSD + DOE				

Audit Adjustments do not include OPSB

*FY2010-11 is the first year of operation

**Table 5B-2: FY2010-11 MFP Budget Letter
Recovery School District (Allocations for School Boards other than Orleans Parish)**

LEA	Continuation of Prior Year Pay Raises							
	1	2	3	4	5	6	7	8
Feb. 1, 2010 MFP Funded Membership (Per SIS)	State Share Per Pupil (Levels 1, 2 & 3) (Table 3, col. 29)	MFP Allocation	Continuation of Prior Year Pay Raises (FY2001-02 through FY2008-09) Per Pupil Amount	Continuation of Prior Year Pay Raises	Total FY2010-11 MFP Allocation plus Continuation of Pay Raises	Audit Adjustments FY2009-10 Budget Letter	Total FY2010-11 Allocation plus Continuation of Pay Raises +/- Audit Adjustments	
East Baton Rouge Parish School Board	40,816	\$3,168	\$129,302,153	\$601	\$32,713,111	\$162,015,264	See Table 2	See Table 2
Crestworth Learning Acdy, Inc. (Crestworth Middle)	416	\$3,168	\$1,317,858	\$601	\$333,249	\$1,651,107	\$0	\$1,651,107
Advance B R (Glen Oaks Middle)	290	\$3,168	\$918,699	\$791	\$229,519	\$1,148,218	(\$17,895)	\$1,130,522
Advance B R (Prescott Middle)	269	\$3,168	\$852,173	\$602	\$215,856	\$1,068,029	(\$3,726)	\$1,064,303
Advance B R (Dalton Elementary)	338	\$3,168	\$1,070,760	\$601	\$270,765	\$1,341,525	\$0	\$1,341,525
Advance B R (Lanier Elementary)	265	\$3,168	\$839,501	\$601	\$212,286	\$1,051,787	\$0	\$1,051,787
100 Black Men (Capitol Pre-College for Boys)	205	\$3,168	\$649,425	\$766	\$157,024	\$806,449	(\$52,787)	\$753,661
100 Black Men (Capitol Pre-College for Girls)	194	\$3,168	\$614,578	\$767	\$148,837	\$763,415	(\$32,937)	\$730,478
Pelican Foundation (Kenilworth Middle)	426	\$3,168	\$1,349,537	\$601	\$341,260	\$1,690,797	\$0	\$1,690,797
Total Type 5 Charters	2,403		\$7,612,531		\$1,908,794	\$9,521,325	(\$107,145)	\$9,414,180
Total EBR Parish + RSD Charters	43,219		\$136,914,684		\$34,621,905	\$171,536,589		
Pointe Coupee Parish School Board	2,480	\$3,620	\$8,977,297	\$780	\$1,933,546	\$10,910,843	See Table 2	See Table 2
Advance B R (Pointe Coupee Central High)	368	\$3,620	\$1,332,115	\$720	\$265,053	\$1,597,168	(\$16,352)	\$1,580,816
Total Pointe Coupee Parish + RSD Charters	2,848		\$10,309,412		\$2,198,599	\$12,508,011		
Caddo Parish School Board	40,593	\$4,356	\$176,815,279	\$745	\$30,232,043	\$207,047,322	See Table 2	See Table 2
MILK Neighborhood Assoc. (Linear Middle)	253	\$4,356	\$1,102,019	\$745	\$188,424	\$1,290,443	\$0	\$1,290,443
Shreveport Charter, Inc. (Linwood Middle)	532	\$4,356	\$2,317,289	\$745	\$396,212	\$2,713,501	(\$74,328)	\$2,639,173
Total Type 5 Charters Caddo Parish	785		\$5,419,308		\$584,637	\$4,003,945	(\$74,328)	\$3,929,617
Total Caddo Parish + RSD Charters	41,378		\$180,234,587		\$30,816,679	\$211,051,266		
St. Helena Parish School Board	763	\$5,645	\$4,307,058	\$728	\$555,510	\$4,862,568	See Table 2	See Table 2
RSD LA Operated St. Helena Central Middle	367	\$5,645	\$2,071,678	\$728	\$267,198	\$2,338,876		\$2,338,876
Total St. Helena Parish + RSD LA Operated	1,130		\$6,378,736		\$822,708	\$7,201,444		
Total RSD LA	3,923		\$14,435,632		\$3,025,681	\$17,461,313	(\$197,825)	\$17,263,488
LA Dept. of Education								
TOTAL								

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

**Table 5C-1: FY2010-11 Budget Letter
Type 2 Charter School Allocation (Madison Prep Academy)**

	1	2	3	4	5	6	7	8	9	10	11
Madison Prep Academy (CSAL: Community Schools for Apprenticeship Learning)	Feb. 1, 2010 MFP Funded Membership (Per SIS)	State Per Pupil Levels 1, 2 & 3 (per Budget Letter)	State Base Allocation	Continuation of Prior Year Pay (FY2001-02 through FY2008-09) Per Pupil Amount	Continuation of Prior Year Pay Raises	Total State Allocation Plus Continuation of Prior Year Pay Raises	State Admin Fee to Dept. of Education (-25%)	Total State Allocation minus Admin. Fee	State Audit Adjustments FY2009-10 Budget Letter	Total State Allocation minus Admin. Fee +/- Audit Adjustments	State Monthly Amount
East Baton Rouge Parish School Board	84	\$3,168	\$266,106	\$801	\$67,324	\$333,430	(\$834)	\$332,597	(\$4,055)	\$328,542	\$27,378
Zachary Community School System	2	\$5,016	\$10,031	\$716	\$1,431	\$11,462	(\$29)	\$11,434		\$11,434	\$953
City of Baker School System	1	\$5,915	\$5,915	\$799	\$799	\$6,713	(\$17)	\$6,696		\$6,696	\$558
Central Community School System	1	\$5,444	\$5,444	\$706	\$706	\$6,150	(\$15)	\$6,135		\$6,135	\$511
TOTAL MADISON PREP ALLOCATION	88		\$287,496		\$70,260	\$357,756	(\$94)	\$356,861	(\$4,055)	\$352,807	29,401
LA Dept. of Education Admin. Fee							\$894	\$894			\$894
TOTAL Madison Prep Academy + LA Dept. of Education	88	\$0	\$287,496		\$70,260	\$357,756	\$0	\$357,756		\$357,756	\$29,401

	12	13	14	15	16	17	18	19	20
Charter Schools	Local Per Pupil (per Calculation)	Total Local Allocation	Local Admin Fee to Dept. of Education (-25%)	Total Local Allocation minus Admin Fee	Local Audit Adjustments FY2009-10 Budget Letter	Total Local Allocation minus Admin Fee +/- Audit Adj.	Local Monthly Payment Amount	Total State and Local Payment Amount	Total State and Local Monthly Payment Amount
East Baton Rouge Parish School Board	\$6,280	\$527,520	(\$1,319)	\$526,201	(\$5,626)	\$520,575	\$43,381	\$849,117	\$70,760
Zachary Community School System	\$4,570	\$9,140	(\$23)	\$9,117		\$9,117	\$760	\$20,551	\$1,713
City of Baker School System	\$2,286	\$2,286	(\$6)	\$2,280		\$2,280	\$190	\$8,977	\$748
Central Community School System	\$2,991	\$2,991	(\$7)	\$2,984		\$2,984	\$249	\$9,118	\$760
TOTAL MADISON PREP ALLOCATION		\$541,937	(\$1,355)	\$540,582	(\$5,626)	\$534,956	\$44,580	\$887,763	\$73,980
LA Dept. of Education Admin. Fee			\$1,355	\$1,355			\$1,355		
TOTAL Madison Prep Academy + LA Dept. of Education		\$541,937		\$541,937		\$541,937		\$887,763	\$73,980

**Table 5C-2: FY2010-11 Budget Letter
Type 2 Charter School Allocation (D'Arbonne Woods Charter School)**

	1	2	3	4	5	6	7	8	9	10	11
	Feb. 1, 2010 MFP Funded Membership (Per SIS)	State Per Pupil Levels 1, 2 & 3 (per Budget Letter)	State Base Allocation	Continuation of Prior Year Pay Raises (FY2001-02 through FY2008-09) Per Pupil Amount	Continuation of Prior Year Pay Raises	Total State Allocation Plus Continuation of Prior Year Pay Raises	State Admin Fee to Dept. of Education (.25%)	Total State Allocation minus Admin. Fee	Audit Adjustments FY2009-10 Budget Letter	Total State Allocation minus Admin. Fee +/- Audit Adjustments	State Monthly Amount
D'ARbonne Woods Charter School, Inc. (D'Arbonne Woods Charter)	205	\$5,251	\$1,076,506	\$615	\$126,005	\$1,202,511	(\$3,006)	\$1,199,505	(\$12,304)	\$1,187,201	\$98,933
Ouachita Parish School Board	9	\$5,445	\$49,002	\$654	\$5,882	\$54,884	(\$137)	\$54,747	\$0	\$54,747	\$4,562
Lincoln Parish School Board	2	\$4,101	\$8,202	\$621	\$1,242	\$9,444	(\$24)	\$9,420	\$0	\$9,420	\$785
TOTAL D'ARBONNE WOODS ALLOCATION	216		\$1,133,710		\$133,129	\$1,266,839	(\$3,167)	1,263,672	(12,304)	1,251,369	104,281
LA Dept. of Education Administration Fee							\$3,167	\$3,167			\$3,167
TOTAL D'Arbonne Woods + LA Dept. of Education	216	\$0	\$1,133,710		\$133,129	\$1,266,839	\$0	\$1,266,839		\$1,266,839	\$104,281
Charter Schools											
	12	13	14	15	16	17	18	19	20		
	Local Per Pupil (per Calculation)	Total Local Allocation	Local Admin Fee to Dept. of Education (.25%)	Total Local Allocation minus Local Admin Fee	Local Audit Adjustments FY2009-10 Budget Letter	Total Local Allocation minus Admin Fee +/- Audit Adj.	Local Monthly Amount	Total State and Local Payment Amount	Total State and Local Monthly Payment Amount		
Union Parish School Board	\$3,069	\$629,145	(\$1,573)	\$627,572	(\$5,668)	\$621,904	\$51,825	\$1,809,105	\$150,759		
Ouachita Parish School Board	\$2,819	\$25,371	(\$63)	\$25,308		\$25,308	\$2,109	\$80,055	\$6,671		
Lincoln Parish School Board	\$4,333	\$8,666	(\$22)	\$8,644		\$8,644	\$720	\$18,065	\$1,505		
TOTAL D'ARBONNE WOODS ALLOCATION		\$663,182	(\$1,658)	\$661,524	(\$5,668)	\$655,856	\$54,655	\$1,907,225	\$158,935		
LA Dept. of Education Administration Fee			\$1,658	\$1,658			\$1,658				
TOTAL D'Arbonne Woods + LA Dept. of Education		\$663,182	(\$1,658)	\$663,182				\$1,907,225	\$158,935		

**Table 5C-3: FY2010-11 Budget Letter
Type 2 Charter School Allocation (International High School of N. O.)**

International High School of N. O. (VIBE: Voices for Int'l Business & Education)	Feb. 1, 2010 MFP Funded Membership (Per SIS)	State Per Pupil Levels 1, 2 & 3 (per Budget Letter)	State Base Allocation	Continuation of Prior Year Pay Raises (FY2001-02 through FY2008-09) Per Pupil Amount	Continuation of Prior Year Pay Raises	Total State Allocation Plus Continuation of Prior Year Pay Raises	State Admin Fee to Dept. of Education (.25%)	Total State Allocation minus Admin. Fee	Audit Adjustments FY2009-10 Budget Letter	Total State Allocation minus Admin. Fee +/- Audit Adjustments	State Monthly Amount
	1	2	3	4	5	6	7	8	9	10	11
Orleans Parish School Board	240	\$3,194	\$766,623	\$746	\$179,048	\$945,671	(\$2,364)	\$943,307	\$0	\$943,307	\$78,609
TOTAL INT'L H. S. OF N. O. ALLOCATION	240		\$766,623		\$179,048	\$945,671	(2,364)	943,307	0	943,307	78,609
LA Dept. of Education Administration Fee							\$2,364				\$2,364
TOTAL Int'l H. S. of N. O. + LA Dept. of Education	240	\$0	\$766,623		\$179,048	\$945,671	\$0	\$945,671			\$78,609

Charter Schools	Local Per Pupil (per Calculation)	Total Local Allocation	Local Admin Fee to Dept. of Education (.25%)	Total Local Allocation minus Local Admin Fee	Local Audit Adjustments FY2009-10 Budget Letter	Total Local Allocation minus Admin Fee +/- Audit Adj.	Local Monthly Amount	Total State and Local Payment Amount	Total State and Local Monthly Payment Amount
	12	13	14	15	16	17	18	19	20
Orleans Parish School Board	\$4,055	\$973,200	(\$2,433)	\$970,767	\$0	\$970,767	\$80,897	\$1,914,074	\$159,506
TOTAL INT'L H. S. OF N. O. ALLOCATION		\$973,200	(\$2,433)	\$970,767	\$0	\$970,767	\$80,897	\$1,914,074	\$159,506
LA Dept. of Education Administration Fee			\$2,433	\$2,433			\$2,433	\$1,914,074	\$159,506
TOTAL Int'l H. S. of N. O. + LA Dept. of Education		\$973,200	\$0	\$973,200	\$0			\$1,914,074	\$159,506

Table 5D: FY2010-2011 MFP Budget Letter
Office of Juvenile Justice (Based on Preliminary Data)

SCHOOL SYSTEM		MFP State Share of Educational Cost for Youth in Secure Care Based on FY2009-10 Average Daily Membership (ADM*)					
		ADM* for Youth in Secure Care (Scenic, Riverside and Southside) (# days ÷ 365)	FY2010-11 Levels 1, 2 & 3 STATE SHARE OF COST Per Pupil* (Table 3, Col 33)	Per Pupil Amount Adjusted for Year-Round School	Per Pupil Amount Adjusted for Year-Round School and 50% Special Ed	State Share of Educational Cost for OJJ Secure Care Students	State Share Monthly Payment Amount
				31.64%	\$1,470		
		1	2	3	4	5	6
		data from OJJ	MFP Budget Ltr	col 2 X 1.3164	col 3 + \$1,470	col 1 X col 4	col 5 ÷ 12
1	Acadia	0.0	\$5,566	\$7,327	\$8,798	\$0	\$0
2	Allen	0.3	\$6,857	\$9,027	\$10,497	\$2,991	\$249
3	Ascension	0.0	\$4,611	\$6,070	\$7,540	\$0	\$0
4	Assumption	0.7	\$6,582	\$8,664	\$10,134	\$7,080	\$590
5	Avoyelles	7.2	\$5,439	\$7,160	\$8,630	\$61,879	\$5,157
6	Beauregard	3.3	\$6,042	\$7,953	\$9,424	\$31,266	\$2,606
7	Bienville	0.7	\$2,702	\$3,557	\$5,028	\$3,333	\$278
8	Bossier	5.2	\$4,866	\$6,406	\$7,876	\$40,957	\$3,413
9	Caddo	40.0	\$5,101	\$6,714	\$8,185	\$327,184	\$27,265
10	Calcasieu	8.6	\$4,723	\$6,218	\$7,688	\$65,782	\$5,482
11	Caldwell	0.4	\$7,253	\$9,548	\$11,018	\$3,954	\$330
12	Cameron	0.0	\$2,952	\$3,886	\$5,356	\$0	\$0
13	Catahoula	1.0	\$6,553	\$8,626	\$10,096	\$10,096	\$841
14	Claiborne	0.8	\$6,679	\$8,793	\$10,263	\$7,789	\$649
15	Concordia	0.6	\$5,984	\$7,877	\$9,348	\$5,660	\$472
16	DeSoto	4.8	\$4,423	\$5,823	\$7,293	\$35,108	\$2,926
17	East Baton Rouge	28.6	\$3,969	\$5,225	\$6,695	\$191,369	\$15,947
18	East Carroll	4.3	\$6,661	\$8,768	\$10,239	\$43,563	\$3,630
19	East Feliciana	0.0	\$6,119	\$8,055	\$9,526	\$0	\$0
20	Evangeline	14.4	\$6,019	\$7,924	\$9,394	\$134,914	\$11,243
21	Franklin	6.2	\$6,211	\$8,176	\$9,647	\$60,047	\$5,004
22	Grant	1.5	\$6,343	\$8,350	\$9,820	\$14,609	\$1,217
23	Iberia	7.7	\$5,511	\$7,255	\$8,725	\$66,979	\$5,582
24	Iberville	4.0	\$3,508	\$4,618	\$6,088	\$24,352	\$2,029
25	Jackson	0.0	\$4,831	\$6,359	\$7,829	\$0	\$0
26	Jefferson	38.9	\$3,963	\$5,217	\$6,688	\$260,415	\$21,701
27	Jefferson Davis	0.0	\$6,370	\$8,385	\$9,855	\$270	\$23
28	Lafayette	17.7	\$4,022	\$5,295	\$6,765	\$119,807	\$9,984
29	Lafourche	10.2	\$4,975	\$6,549	\$8,019	\$81,818	\$6,818
30	LaSalle	0.3	\$6,453	\$8,495	\$9,965	\$3,249	\$271
31	Lincoln	1.2	\$4,722	\$6,216	\$7,686	\$8,929	\$744
32	Livingston	2.3	\$6,036	\$7,945	\$9,415	\$21,952	\$1,829
33	Madison	7.5	\$6,905	\$9,089	\$10,560	\$79,415	\$6,618
34	Morehouse	6.6	\$6,339	\$8,345	\$9,815	\$65,209	\$5,434
35	Natchitoches	5.0	\$5,571	\$7,334	\$8,804	\$43,609	\$3,634
36	Orleans	49.4	\$3,937	\$5,183	\$6,653	\$328,600	\$27,383
37	Ouachita	12.2	\$6,098	\$8,028	\$9,498	\$116,032	\$9,669
38	Plaquemines	2.9	\$3,356	\$4,418	\$5,889	\$16,908	\$1,409
39	Pointe Coupee	2.4	\$4,392	\$5,781	\$7,252	\$17,325	\$1,444
40	Rapides	10.8	\$5,402	\$7,111	\$8,582	\$92,825	\$7,735
41	Red River	1.9	\$6,836	\$8,999	\$10,469	\$19,934	\$1,661
42	Richland	1.8	\$6,270	\$8,254	\$9,724	\$17,903	\$1,492
43	Sabine	4.6	\$6,442	\$8,480	\$9,950	\$45,798	\$3,817
44	St. Bernard	2.6	\$5,184	\$6,823	\$8,294	\$21,428	\$1,786
45	St. Charles	2.5	\$3,132	\$4,123	\$5,593	\$14,190	\$1,182
46	St. Helena	0.0	\$6,373	\$8,389	\$9,860	\$0	\$0
47	St. James	0.0	\$4,647	\$6,117	\$7,587	\$0	\$0
48	St. John the Baptist	1.6	\$4,500	\$5,924	\$7,394	\$11,810	\$984
49	St. Landry	7.3	\$5,407	\$7,117	\$8,588	\$62,373	\$5,198
50	St. Martin	2.0	\$5,815	\$7,655	\$9,125	\$17,876	\$1,490
51	St. Mary	3.7	\$5,349	\$7,041	\$8,511	\$31,853	\$2,654
52	St. Tammany	12.0	\$5,686	\$7,485	\$8,955	\$107,189	\$8,932
53	Tangipahoa	8.1	\$5,503	\$7,244	\$8,714	\$70,955	\$5,913
54	Tensas	0.0	\$6,568	\$8,646	\$10,116	\$0	\$0
55	Terrebonne	4.4	\$4,799	\$6,318	\$7,788	\$34,119	\$2,843
56	Union	0.6	\$5,866	\$7,722	\$9,192	\$5,138	\$428
57	Vermilion	2.4	\$4,709	\$6,198	\$7,669	\$18,468	\$1,539
58	Vernon	1.3	\$6,027	\$7,933	\$9,404	\$11,774	\$981
59	Washington	5.2	\$6,937	\$9,132	\$10,603	\$54,786	\$4,565
60	Webster	1.0	\$5,521	\$7,267	\$8,738	\$8,546	\$712
61	West Baton Rouge	2.7	\$3,608	\$4,750	\$6,220	\$16,565	\$1,380
62	West Carroll	0.2	\$6,056	\$7,972	\$9,443	\$1,656	\$138
63	West Feliciana	1.8	\$5,326	\$7,011	\$8,481	\$15,104	\$1,259
64	Winn	2.1	\$6,340	\$8,346	\$9,817	\$20,467	\$1,706
65	City of Monroe	0.0	\$5,212	\$6,861	\$8,331	\$0	\$0
66	City of Bogalusa	0.0	\$6,908	\$9,094	\$10,564	\$0	\$0
67	Zachary Community	0.0	\$5,731	\$7,544	\$9,015	\$0	\$0
68	City of Baker	0.0	\$6,713	\$8,837	\$10,308	\$0	\$0
69	Central Community	0.0	\$6,150	\$8,096	\$9,566	\$0	\$0
**	Unknown/Out of State	7.1	\$5,045	\$6,641	\$8,111	\$57,443	\$4,787
STATE TOTALS		384.2	\$5,045	\$6,641	\$8,111	\$3,060,649	\$255,053

* Based on 08/09 ADM; will be updated to 09/10 ADM

Table 5D: FY2010-2011 MFP Budget Letter
Office of Juvenile Justice (Based on Preliminary Data)

SCHOOL SYSTEM	MFP Local Share of Educational Cost for Youth in Secure Care						Total State and Local Educational Cost for OJJ Secure Care Students	State and Local Monthly Payment Amount
	FY2010-11 Levels 1 and 2 LOCAL SHARE OF COST (Table 3, Col 36)	Feb. 1, 2009 MFP Funded Membership (Per SIS)	Feb. 1, 2009 MFP Funded Membership + ADM* at OJJ	Adjusted Local Share Per Pupil including OJJ	Local Share of Educational Cost for OJJ Secure Care Students	Local Share Monthly Payment Amount		
	7	8	9	10	11	12	13	14
	MFP Budget Ltr	MFP Budget Ltr	col 1 + col 8	col 7 ÷ col 9	col 1 X col 10	col 11 ÷ 12	col 5 + col 11	col 6 + col 12
Acadia	\$18,475,105	8,939	8,939	\$2,067	\$0	\$0	\$0	\$0
Allen	\$10,579,386	3,995	3,995	\$2,648	\$754	\$63	\$3,745	\$312
Ascension	\$67,524,744	18,662	18,662	\$3,618	\$0	\$0	\$0	\$0
Assumption	\$11,268,046	3,761	3,762	\$2,995	\$2,093	\$174	\$9,173	\$764
Avoyelles	\$7,556,601	5,917	5,924	\$1,276	\$9,146	\$762	\$71,024	\$5,919
Beauregard	\$18,038,088	5,910	5,913	\$3,050	\$10,121	\$843	\$41,387	\$3,449
Bienville	\$12,881,498	2,122	2,123	\$6,069	\$4,024	\$335	\$7,357	\$613
Bossier	\$68,099,594	19,282	19,287	\$3,531	\$18,360	\$1,530	\$59,317	\$4,943
Caddo	\$143,816,312	41,370	41,410	\$3,473	\$138,834	\$11,569	\$466,018	\$38,834
Calcasieu	\$123,055,051	30,882	30,891	\$3,984	\$34,084	\$2,840	\$99,866	\$8,322
Caldwell	\$4,559,603	1,633	1,633	\$2,792	\$1,002	\$83	\$4,956	\$413
Cameron	\$8,115,401	1,307	1,307	\$6,209	\$0	\$0	\$0	\$0
Catahoula	\$3,035,732	1,609	1,610	\$1,886	\$1,886	\$157	\$11,982	\$998
Claiborne	\$8,049,503	2,234	2,235	\$3,602	\$2,734	\$228	\$10,522	\$877
Concordia	\$9,083,771	3,742	3,743	\$2,427	\$1,470	\$122	\$7,129	\$594
DeSoto	\$19,667,219	4,590	4,595	\$4,280	\$20,604	\$1,717	\$55,712	\$4,643
East Baton Rouge	\$204,127,344	42,902	42,931	\$4,755	\$135,910	\$11,326	\$327,279	\$27,273
East Carroll	\$1,941,453	1,325	1,329	\$1,461	\$6,214	\$518	\$49,777	\$4,148
East Feliciana	\$4,707,599	2,099	2,099	\$2,243	\$0	\$0	\$0	\$0
Evangeline	\$12,179,764	5,667	5,681	\$2,144	\$30,789	\$2,566	\$165,702	\$13,809
Franklin	\$5,724,599	3,003	3,009	\$1,902	\$11,841	\$987	\$71,889	\$5,991
Grant	\$3,921,171	3,384	3,385	\$1,158	\$1,723	\$144	\$16,332	\$1,361
Iberia	\$43,939,510	13,333	13,341	\$3,294	\$25,284	\$2,107	\$92,263	\$7,689
Iberville	\$23,074,150	4,139	4,143	\$5,569	\$22,278	\$1,856	\$46,629	\$3,885
Jackson	\$9,217,360	2,192	2,192	\$4,205	\$0	\$0	\$0	\$0
Jefferson	\$208,083,792	41,790	41,829	\$4,975	\$193,711	\$16,143	\$454,126	\$37,844
Jefferson Davis	\$16,852,408	5,576	5,576	\$3,022	\$83	\$7	\$353	\$30
Lafayette	\$119,936,577	28,744	28,762	\$4,170	\$73,849	\$6,154	\$193,656	\$16,138
Lafourche	\$47,534,482	13,694	13,704	\$3,469	\$35,389	\$2,949	\$117,208	\$9,767
LaSalle	\$7,329,765	2,434	2,434	\$3,011	\$982	\$82	\$4,231	\$353
Lincoln	\$24,418,363	6,543	6,544	\$3,731	\$4,334	\$361	\$13,263	\$1,105
Livingston	\$48,034,735	23,578	23,580	\$2,037	\$4,749	\$396	\$26,702	\$2,225
Madison	\$5,692,038	1,958	1,966	\$2,896	\$21,779	\$1,815	\$101,194	\$8,433
Morehouse	\$11,968,785	4,655	4,662	\$2,568	\$17,058	\$1,422	\$82,267	\$6,856
Natchitoches	\$18,732,774	6,372	6,377	\$2,938	\$14,551	\$1,213	\$58,160	\$4,847
Orleans	\$159,152,259	33,693	33,742	\$4,717	\$232,966	\$19,414	\$561,566	\$46,797
Ouachita	\$53,740,694	18,538	18,550	\$2,897	\$35,391	\$2,949	\$151,423	\$12,618
Plaquemines	\$22,240,921	3,433	3,436	\$6,473	\$18,586	\$1,549	\$35,494	\$2,958
Pointe Coupee	\$12,627,825	2,867	2,869	\$4,401	\$10,514	\$876	\$27,839	\$2,320
Rapides	\$66,447,061	22,600	22,611	\$2,939	\$31,787	\$2,649	\$124,611	\$10,384
Red River	\$4,681,240	1,375	1,377	\$3,400	\$6,474	\$539	\$26,408	\$2,200
Richland	\$9,632,114	3,292	3,294	\$2,924	\$5,384	\$449	\$23,287	\$1,941
Sabine	\$10,539,636	3,913	3,918	\$2,690	\$12,383	\$1,032	\$58,181	\$4,849
St. Bernard	\$18,740,695	4,359	4,362	\$4,297	\$11,101	\$925	\$32,529	\$2,711
St. Charles	\$49,243,218	9,255	9,258	\$5,319	\$13,495	\$1,125	\$27,685	\$2,307
St. Helena	\$2,074,502	1,140	1,140	\$1,820	\$0	\$0	\$0	\$0
St. James	\$17,983,005	3,776	3,776	\$4,762	\$0	\$0	\$0	\$0
St. John the Baptist	\$27,362,697	6,078	6,080	\$4,501	\$7,189	\$599	\$18,999	\$1,583
St. Landry	\$32,546,032	14,469	14,476	\$2,248	\$16,329	\$1,361	\$78,702	\$6,559
St. Martin	\$19,084,412	7,959	7,961	\$2,397	\$4,696	\$391	\$22,572	\$1,881
St. Mary	\$33,842,476	9,141	9,145	\$3,701	\$13,850	\$1,154	\$45,703	\$3,808
St. Tammany	\$124,692,521	34,853	34,865	\$3,576	\$42,810	\$3,567	\$149,998	\$12,499
Tangipahoa	\$38,300,331	18,597	18,605	\$2,059	\$16,762	\$1,397	\$87,717	\$7,310
Tensas	\$2,252,388	716	716	\$3,146	\$0	\$0	\$0	\$0
Terrebonne	\$59,045,499	17,953	17,957	\$3,288	\$14,405	\$1,200	\$48,523	\$4,043
Union	\$8,079,824	2,793	2,794	\$2,892	\$1,617	\$135	\$6,754	\$563
Vermilion	\$22,770,697	8,578	8,580	\$2,654	\$6,391	\$533	\$24,859	\$2,072
Vernon	\$15,763,778	9,107	9,108	\$1,731	\$2,167	\$181	\$13,941	\$1,162
Washington	\$8,372,617	5,043	5,048	\$1,659	\$8,570	\$714	\$63,356	\$5,279
Webster	\$22,140,920	6,912	6,913	\$3,203	\$3,133	\$261	\$11,679	\$973
West Baton Rouge	\$17,508,687	3,464	3,467	\$5,051	\$13,450	\$1,121	\$30,015	\$2,501
West Carroll	\$3,640,706	2,108	2,108	\$1,727	\$303	\$25	\$1,958	\$163
West Feliciana	\$10,621,310	2,116	2,118	\$5,015	\$8,931	\$744	\$24,035	\$2,003
Winn	\$6,541,623	2,505	2,507	\$2,609	\$5,440	\$453	\$25,907	\$2,159
City of Monroe	\$33,065,157	8,305	8,305	\$3,981	\$0	\$0	\$0	\$0
City of Bogalusa	\$7,009,470	2,166	2,166	\$3,236	\$0	\$0	\$0	\$0
Zachary Community	\$15,073,710	4,489	4,489	\$3,358	\$0	\$0	\$0	\$0
City of Baker	\$5,097,134	1,816	1,816	\$2,807	\$0	\$0	\$0	\$0
Central Community	\$10,540,867	3,538	3,538	\$2,979	\$0	\$0	\$0	\$0
Unknown/Out of State			7	\$3,537	\$25,052	\$2,088	\$82,495	\$6,875
STATE TOTALS	\$2,301,678,347	650,290	650,674	\$3,537	\$1,414,808	\$117,900	\$4,475,458	\$372,953

* Based on 08/09 ADM; will be updated to 09/10 ADM

**TABLE 6: FY2010-2011 Budget Letter
Local Deduction Calculation**

LEA	School System	Local Deduction (Property, Sales & Other Revenue)		
		2008 Ad Valorem Tax Revenues (per 08-09 AFR)	2008 Net Assessed Property (with 10% Cap)	Projected Yield of Property Tax Millage Rate of
		1	2	17.68 3
1	Acadia	\$7,744,919	\$233,001,016	\$4,119,187
2	Allen	\$3,304,679	\$75,110,793	\$1,327,871
3	Ascension	\$48,048,932	\$755,817,799	\$13,361,978
4	Assumption	\$4,900,664	\$123,720,310	\$2,187,231
5	Avoyelles	\$1,413,327	\$91,230,199	\$1,612,844
6	Beauregard	\$8,849,826	\$177,187,709	\$3,132,472
7	Bienville	\$15,061,187	\$269,947,710	\$4,772,361
8	Bossier	\$36,109,559	\$640,748,310	\$11,327,684
9	Caddo	\$102,936,338	\$1,300,956,701	\$22,999,399
10	Calcasieu	\$46,080,500	\$1,300,981,042	\$22,999,829
11	Caldwell	\$2,662,701	\$37,348,530	\$660,278
12	Cameron	\$12,125,551	\$199,369,567	\$3,524,622
13	Catahoula	\$829,739	\$33,820,012	\$597,898
14	Claiborne	\$4,445,627	\$94,577,590	\$1,672,022
15	Concordia	\$4,340,360	\$118,261,893	\$2,090,732
16	DeSoto	\$17,238,123	\$260,851,707	\$4,611,554
17	East Baton Rouge	\$121,017,158	\$2,826,848,090	\$49,975,381
18	East Carroll	\$484,961	\$33,805,573	\$597,643
19	East Feliciana	\$1,892,114	\$97,945,500	\$1,731,562
20	Evangeline	\$4,427,825	\$142,510,511	\$2,519,420
21	Franklin	\$1,283,290	\$55,058,453	\$973,369
22	Grant	\$1,574,912	\$36,973,692	\$653,652
23	Iberia	\$13,777,987	\$389,937,413	\$6,893,639
24	Iberville	\$22,725,698	\$395,765,305	\$6,996,670
25	Jackson	\$4,508,191	\$166,490,698	\$2,943,362
26	Jefferson	\$70,000,574	\$2,860,820,299	\$50,575,970
27	Jefferson Davis	\$6,151,303	\$145,100,791	\$2,565,213
28	Lafayette	\$48,409,525	\$1,275,343,883	\$22,546,594
29	Lafourche	\$25,850,286	\$559,369,809	\$9,889,007
30	LaSalle	\$2,576,354	\$50,274,057	\$888,787
31	Lincoln	\$12,964,453	\$277,448,691	\$4,904,970
32	Livingston	\$14,164,292	\$301,000,007	\$5,321,329
33	Madison	\$2,358,856	\$50,436,613	\$891,661
34	Morehouse	\$5,646,598	\$145,264,624	\$2,568,109
35	Natchitoches	\$6,729,591	\$197,632,647	\$3,493,915
36	Orleans	\$79,898,445	\$2,589,329,084	\$45,776,322
37	Ouachita	\$17,985,455	\$466,152,890	\$8,241,040
38	Plaquemines	\$18,389,377	\$688,849,629	\$12,178,059
39	Pointe Coupee	\$5,510,441	\$302,690,931	\$5,351,223
40	Rapides	\$28,657,295	\$592,143,679	\$10,468,410
41	Red River	\$2,723,918	\$35,149,862	\$621,409
42	Richland	\$3,674,861	\$76,859,087	\$1,358,779
43	Sabine	\$3,596,834	\$92,854,427	\$1,641,558
44	St. Bernard	\$12,547,063	\$253,291,712	\$4,477,902
45	St. Charles	\$55,053,473	\$999,792,386	\$17,675,165
46	St. Helena	\$674,615	\$42,220,780	\$746,414
47	St. James	\$16,862,224	\$344,959,810	\$6,098,488
48	St. John the Baptist	\$11,588,078	\$299,212,046	\$5,289,720
49	St. Landry	\$9,342,703	\$481,055,727	\$8,504,505
50	St. Martin	\$7,142,775	\$183,999,600	\$3,252,899
51	St. Mary	\$16,284,345	\$411,813,705	\$7,280,387
52	St. Tammany	\$95,555,591	\$1,202,016,272	\$21,250,247
53	Tangipahoa	\$5,630,832	\$412,739,626	\$7,296,756
54	Tensas	\$1,459,433	\$43,271,502	\$764,990
55	Terrebonne	\$6,165,172	\$656,875,758	\$11,612,798
56	Union	\$2,329,913	\$101,160,402	\$1,788,398
57	Vermilion	\$11,287,814	\$274,762,697	\$4,857,484
58	Vernon	\$4,622,824	\$114,611,840	\$2,026,204
59	Washington	\$4,059,190	\$75,970,428	\$1,343,069
60	Webster	\$9,832,779	\$176,861,955	\$3,126,713
61	West Baton Rouge	\$10,515,458	\$284,871,573	\$5,036,198
62	West Carroll	\$1,282,326	\$50,650,477	\$895,441
63	West Feliciana	\$7,352,862	\$282,412,321	\$4,992,721
64	Winn	\$2,739,715	\$60,780,252	\$1,074,524
65	City of Monroe	\$13,330,749	\$336,070,163	\$5,941,329
66	City of Bogalusa	\$4,375,004	\$73,080,945	\$1,291,986
67	Zachary Community	\$13,230,211	\$159,545,716	\$2,820,582
68	City of Baker	\$1,747,618	\$40,255,666	\$711,673
69	Central Community	\$5,243,440	\$90,026,156	\$1,591,558
	STATE TOTAL	\$1,173,328,833	\$28,017,296,643	\$495,313,166

**TABLE 6: FY2010-2011 Budget Letter
Local Deduction Calculation**

LEA	School System	Local Deduction (Property, Sales & Other Revenue)(continued)				
		FY2008-09 Sales Tax Revenue (per 08-09 AFR)	FY2008-09 Computed Sales Tax Base with 15% Cap on Growth	Projected Yield of Sales Tax Rate of	Other Revenue	Total Local Deduction (sales,prop, other)
				0.89%		
		4	5	6	7	8
1	Acadia	\$10,234,929	\$682,328,600	\$6,042,122	\$495,257	\$10,656,566
2	Allen	\$7,170,329	\$239,010,967	\$2,116,478	\$104,378	\$3,548,727
3	Ascension	\$47,800,310	\$2,390,015,500	\$21,163,946	\$258,845	\$34,784,769
4	Assumption	\$6,246,870	\$208,229,000	\$1,843,899	\$120,512	\$4,151,642
5	Avoyelles	\$5,978,122	\$398,541,467	\$3,529,144	\$165,152	\$5,307,140
6	Beauregard	\$8,874,127	\$443,706,350	\$3,929,086	\$314,135	\$7,375,693
7	Bienville	\$8,278,524	\$413,926,200	\$3,665,379	\$149,905	\$8,587,645
8	Bossier	\$43,872,479	\$2,506,998,800	\$22,199,850	\$652,455	\$34,179,989
9	Caddo	\$75,686,649	\$5,045,776,600	\$44,681,109	\$3,312,001	\$70,992,509
10	Calcasieu	\$93,518,087	\$4,675,904,350	\$41,405,834	\$1,016,598	\$65,422,261
11	Caldwell	\$1,806,314	\$90,315,700	\$799,759	\$90,588	\$1,550,625
12	Cameron	\$0	\$34,284,800	\$303,597	\$1,657,918	\$5,486,137
13	Catahoula	\$2,108,454	\$84,338,160	\$746,827	\$97,539	\$1,442,264
14	Claiborne	\$4,790,142	\$195,027,120	\$1,726,994	\$139,058	\$3,538,074
15	Concordia	\$4,546,433	\$227,321,650	\$2,012,967	\$196,978	\$4,300,677
16	DeSoto	\$27,981,270	\$642,406,422	\$5,688,605	\$721,683	\$11,021,842
17	East Baton Rouge	\$160,847,779	\$8,042,388,950	\$71,216,561	\$4,205,585	\$125,397,527
18	East Carroll	\$1,332,920	\$44,430,667	\$393,440	\$123,572	\$1,114,655
19	East Feliciana	\$2,738,271	\$136,913,550	\$1,212,390	\$77,214	\$3,021,166
20	Evangeline	\$7,509,916	\$375,495,800	\$3,325,072	\$242,023	\$6,086,515
21	Franklin	\$4,362,934	\$218,146,700	\$1,931,722	\$78,375	\$2,983,466
22	Grant	\$1,830,503	\$91,525,150	\$810,469	\$515,756	\$1,979,877
23	Iberia	\$29,514,736	\$1,475,736,800	\$13,067,871	\$646,787	\$20,608,297
24	Iberville	\$19,430,337	\$902,874,660	\$7,995,091	\$156,586	\$15,148,347
25	Jackson	\$6,519,527	\$217,317,567	\$1,924,380	\$76,736	\$4,944,478
26	Jefferson	\$171,557,584	\$8,577,879,200	\$75,958,407	\$2,316,289	\$128,850,666
27	Jefferson Davis	\$10,371,476	\$414,859,040	\$3,673,639	\$329,629	\$6,568,481
28	Lafayette	\$100,421,401	\$5,021,070,050	\$44,462,328	\$2,244,197	\$69,253,119
29	Lafourche	\$30,048,148	\$1,502,407,400	\$13,304,043	\$755,385	\$23,948,435
30	LaSalle	\$5,989,529	\$199,650,967	\$1,767,939	\$81,657	\$2,738,383
31	Lincoln	\$17,135,955	\$856,797,750	\$7,587,073	\$317,450	\$12,809,493
32	Livingston	\$33,704,015	\$1,348,160,600	\$11,938,164	\$905,805	\$18,165,298
33	Madison	\$3,221,025	\$128,841,000	\$1,140,906	\$112,157	\$2,144,724
34	Morehouse	\$6,021,260	\$301,063,000	\$2,665,958	\$300,927	\$5,534,994
35	Natchitoches	\$11,425,391	\$571,269,550	\$5,058,678	\$577,792	\$9,130,385
36	Orleans	\$79,354,939	\$5,290,329,267	\$46,846,659	\$1,215,786	\$93,838,767
37	Ouachita	\$37,697,295	\$1,256,576,500	\$11,127,173	\$869,678	\$20,237,891
38	Plaquemines	\$16,291,845	\$814,592,250	\$7,213,337	\$103,414	\$19,494,810
39	Pointe Coupee	\$6,937,144	\$346,857,200	\$3,071,473	\$180,240	\$8,602,936
40	Rapides	\$36,536,006	\$2,435,733,733	\$21,568,788	\$1,253,760	\$33,290,958
41	Red River	\$8,532,008	\$134,336,215	\$1,189,567	\$57,502	\$1,868,478
42	Richland	\$5,742,329	\$287,116,450	\$2,542,459	\$214,924	\$4,116,162
43	Sabine	\$6,795,533	\$271,821,320	\$2,407,019	\$147,269	\$4,195,846
44	St. Bernard	\$11,260,126	\$563,006,300	\$4,985,505	\$153	\$9,463,560
45	St. Charles	\$50,531,700	\$1,684,390,000	\$14,915,526	\$284,505	\$32,875,196
46	St. Helena	\$1,368,172	\$68,408,600	\$605,768	\$31,715	\$1,383,897
47	St. James	\$12,689,137	\$507,565,480	\$4,494,568	\$61,825	\$10,654,881
48	St. John the Baptist	\$35,296,464	\$1,165,928,318	\$10,324,470	\$80,656	\$15,694,846
49	St. Landry	\$22,548,888	\$1,127,444,400	\$9,983,689	\$654,441	\$19,142,635
50	St. Martin	\$11,485,079	\$574,253,950	\$5,085,105	\$456,558	\$8,794,562
51	St. Mary	\$17,375,724	\$992,898,514	\$8,792,265	\$716,306	\$16,788,958
52	St. Tammany	\$77,359,837	\$3,867,991,850	\$34,251,648	\$1,971,376	\$57,473,271
53	Tangipahoa	\$32,493,566	\$1,624,678,300	\$14,386,770	\$175,933	\$21,859,459
54	Tensas	\$726,497	\$48,433,133	\$428,883	\$66,458	\$1,260,331
55	Terrebonne	\$52,186,152	\$2,508,949,615	\$22,217,125	\$694,175	\$34,524,098
56	Union	\$5,595,230	\$255,364,745	\$2,261,293	\$154,681	\$4,204,372
57	Vermilion	\$7,901,461	\$790,146,100	\$6,996,862	\$3,581,422	\$15,435,768
58	Vernon	\$10,621,006	\$531,050,300	\$4,702,530	\$519,948	\$7,248,682
59	Washington	\$4,151,928	\$207,596,400	\$1,838,297	\$161,499	\$3,342,865
60	Webster	\$15,277,929	\$717,273,662	\$6,351,566	\$366,964	\$9,845,243
61	West Baton Rouge	\$12,598,325	\$629,916,250	\$5,578,003	\$213,848	\$10,828,049
62	West Carroll	\$2,257,959	\$112,897,950	\$999,728	\$100,421	\$1,995,590
63	West Feliciana	\$3,453,873	\$172,693,650	\$1,529,228	\$54,541	\$6,576,490
64	Winn	\$3,425,189	\$171,259,450	\$1,516,528	\$376,719	\$2,967,771
65	City of Monroe	\$24,694,967	\$1,234,748,350	\$10,933,882	\$310,815	\$17,186,026
66	City of Bogalusa	\$2,416,311	\$241,631,100	\$2,139,680	\$218,155	\$3,649,821
67	Zachary Community	\$8,260,771	\$413,038,550	\$3,657,518	\$77,371	\$6,555,471
68	City of Baker	\$3,304,684	\$165,234,200	\$1,463,174	\$44,832	\$2,219,679
69	Central Community	\$5,323,868	\$266,193,400	\$2,357,182	\$3,238	\$3,951,978
	STATE TOTAL	\$1,605,367,688	\$80,185,315,589	\$710,052,995	\$38,978,052	\$1,244,344,213

**Table 7: FY2010-2011 Budget Letter
FY2008-2009 Local Property and Sales Tax Revenues**

LEA	School System	2008 ASSESSED PROPERTY VALUE					
		2008 TOTAL ASSESSED PROPERTY VALUE	2008 ASSESSED HOMESTEAD EXEMPTION	2008 NET ASSESSED TAXABLE PROPERTY	(Prior Year) 2007 Net Assessed Taxable Property (Without cap)	% Change	2008 NET ASSESSED TAXABLE PROPERTY with Cap of
		1	2	3	3a	3b	10% 3c
1	Acadia	\$332,561,277	\$80,907,165	\$251,654,112	\$211,819,105	18.81%	\$233,001,016
2	Allen	\$100,021,030	\$24,910,237	\$75,110,793	\$74,211,973	1.21%	\$75,110,793
3	Ascension	\$956,800,050	\$178,983,840	\$777,816,210	\$687,107,090	13.20%	\$755,817,799
4	Assumption	\$164,642,450	\$35,733,341	\$128,909,109	\$112,473,009	14.61%	\$123,720,310
5	Avoyelles	\$145,937,415	\$54,707,216	\$91,230,199	\$87,499,779	4.26%	\$91,230,199
6	Beauregard	\$229,730,398	\$47,806,483	\$181,923,915	\$161,079,735	12.94%	\$177,187,709
7	Bienville	\$293,160,390	\$14,791,963	\$278,368,427	\$245,407,009	13.43%	\$269,947,710
8	Bossier	\$901,646,110	\$173,853,222	\$727,792,888	\$582,498,464	24.94%	\$640,748,310
9	Caddo	\$1,707,485,910	\$341,601,270	\$1,365,884,640	\$1,182,687,910	15.49%	\$1,300,956,701
10	Calcasieu	\$1,582,622,902	\$264,589,106	\$1,318,033,796	\$1,182,710,038	11.44%	\$1,300,981,042
11	Caldwell	\$50,399,070	\$13,050,540	\$37,348,530	\$36,409,310	2.58%	\$37,348,530
12	Cameron	\$236,475,561	\$7,537,399	\$228,938,162	\$181,245,061	26.31%	\$199,369,567
13	Catahoula	\$48,453,700	\$14,576,051	\$33,877,649	\$30,745,465	10.19%	\$33,820,012
14	Claiborne	\$125,844,476	\$19,975,859	\$105,868,617	\$85,979,627	23.13%	\$94,577,590
15	Concordia	\$145,508,340	\$27,246,447	\$118,261,893	\$109,893,609	7.61%	\$118,261,893
16	DeSoto	\$329,776,185	\$38,051,137	\$291,725,048	\$237,137,915	23.02%	\$260,851,707
17	East Baton Rouge	\$3,383,257,970	\$530,506,600	\$2,852,751,370	\$2,569,861,900	11.01%	\$2,826,848,090
18	East Carroll	\$40,356,908	\$5,764,491	\$34,592,417	\$30,732,339	12.56%	\$33,805,573
19	East Feliciana	\$131,698,690	\$33,753,190	\$97,945,500	\$91,600,928	6.93%	\$97,945,500
20	Evangeline	\$191,000,110	\$47,163,190	\$143,836,920	\$129,555,010	11.02%	\$142,510,511
21	Franklin	\$82,043,195	\$26,984,742	\$55,058,453	\$53,919,351	2.11%	\$55,058,453
22	Grant	\$64,231,122	\$27,257,430	\$36,973,692	\$34,184,892	8.16%	\$36,973,692
23	Iberia	\$547,841,364	\$108,524,564	\$439,316,800	\$354,488,557	23.93%	\$389,937,413
24	Iberville	\$454,619,492	\$43,569,095	\$411,050,397	\$359,786,641	14.25%	\$395,765,305
25	Jackson	\$196,360,730	\$19,007,110	\$177,353,620	\$151,355,180	17.18%	\$166,490,698
26	Jefferson	\$3,970,541,631	\$772,154,110	\$3,198,387,521	\$2,600,745,726	22.98%	\$2,860,820,299
27	Jefferson Davis	\$191,313,490	\$44,746,180	\$146,567,310	\$131,909,810	11.11%	\$145,100,791
28	Lafayette	\$1,836,348,723	\$333,918,537	\$1,502,430,186	\$1,159,403,530	29.59%	\$1,275,343,883
29	Lafourche	\$765,672,010	\$161,085,199	\$604,586,811	\$508,518,008	18.89%	\$559,369,809
30	LaSalle	\$70,880,625	\$20,050,170	\$50,830,455	\$45,703,688	11.22%	\$50,274,057
31	Lincoln	\$369,625,430	\$55,839,945	\$313,785,485	\$252,226,083	24.41%	\$277,448,691
32	Livingston	\$570,076,720	\$206,869,420	\$363,207,300	\$273,636,370	32.73%	\$301,000,007
33	Madison	\$77,784,958	\$10,380,272	\$67,404,686	\$45,851,466	47.01%	\$50,436,613
34	Morehouse	\$182,167,550	\$36,902,926	\$145,264,624	\$137,265,164	5.83%	\$145,264,624
35	Natchitoches	\$252,079,010	\$50,216,976	\$201,862,034	\$179,666,043	12.35%	\$197,632,647
36	Orleans	\$2,906,576,124	\$317,247,040	\$2,589,329,084	\$2,544,116,999	1.78%	\$2,589,329,084
37	Ouachita	\$616,714,299	\$150,561,409	\$466,152,890	\$431,199,516	8.11%	\$466,152,890
38	Plaquemines	\$822,287,685	\$27,586,960	\$794,700,725	\$626,226,935	26.90%	\$688,849,629
39	Pointe Coupee	\$353,568,448	\$37,848,991	\$315,719,457	\$275,173,574	14.73%	\$302,690,931
40	Rapides	\$763,033,973	\$170,890,294	\$592,143,679	\$549,087,869	7.84%	\$592,143,679
41	Red River	\$51,398,690	\$10,102,820	\$41,295,870	\$31,954,420	29.23%	\$35,149,862
42	Richland	\$123,964,030	\$26,777,870	\$97,186,160	\$69,871,897	39.09%	\$76,859,087
43	Sabine	\$124,955,825	\$31,364,352	\$93,591,473	\$84,413,115	10.87%	\$92,854,427
44	St. Bernard	\$325,687,582	\$46,255,247	\$279,432,335	\$230,265,193	21.35%	\$253,291,712
45	St. Charles	\$1,096,713,721	\$96,921,335	\$999,792,386	\$923,211,269	8.30%	\$999,792,386
46	St. Helena	\$58,713,390	\$16,492,610	\$42,220,780	\$42,058,400	0.39%	\$42,220,780
47	St. James	\$398,981,112	\$38,563,491	\$360,417,621	\$313,599,827	14.93%	\$344,959,810
48	St. John the Baptist	\$382,786,827	\$83,574,781	\$299,212,046	\$274,899,095	8.84%	\$299,212,046
49	St. Landry	\$598,674,000	\$117,618,273	\$481,055,727	\$447,682,124	7.45%	\$481,055,727
50	St. Martin	\$293,192,497	\$79,878,873	\$213,313,624	\$167,272,364	27.52%	\$183,999,600
51	St. Mary	\$524,044,479	\$70,713,841	\$453,330,638	\$374,376,095	21.09%	\$411,813,705
52	St. Tammany	\$1,960,289,749	\$498,406,661	\$1,461,883,088	\$1,092,742,065	33.78%	\$1,202,016,272
53	Tangipahoa	\$611,999,936	\$171,836,859	\$440,163,077	\$375,217,842	17.31%	\$412,739,626
54	Tensas	\$49,407,165	\$6,135,663	\$43,271,502	\$40,367,464	7.19%	\$43,271,502
55	Terrebonne	\$878,818,010	\$169,519,980	\$709,298,030	\$597,159,780	18.78%	\$656,875,758
56	Union	\$148,285,200	\$33,671,799	\$114,613,401	\$91,964,002	24.63%	\$101,160,402
57	Vermilion	\$376,861,400	\$86,982,190	\$289,879,210	\$249,784,270	16.05%	\$274,762,697
58	Vernon	\$166,064,320	\$42,638,410	\$123,425,910	\$104,192,582	18.46%	\$114,611,840
59	Washington	\$117,121,870	\$41,151,442	\$75,970,428	\$69,439,130	9.41%	\$75,970,428
60	Webster	\$242,378,810	\$50,542,439	\$191,836,371	\$160,783,595	19.31%	\$176,861,955
61	West Baton Rouge	\$327,474,400	\$37,217,148	\$290,257,252	\$258,974,157	12.08%	\$284,871,573
62	West Carroll	\$68,344,750	\$16,073,857	\$52,270,893	\$46,045,888	13.52%	\$50,650,477
63	West Feliciana	\$298,682,135	\$16,269,814	\$282,412,321	\$273,155,585	3.39%	\$282,412,321
64	Winn	\$76,468,022	\$15,687,770	\$60,780,252	\$55,360,871	9.79%	\$60,780,252
65	City of Monroe	\$382,837,525	\$46,767,362	\$336,070,163	\$326,692,694	2.87%	\$336,070,163
66	City of Bogalusa	\$94,181,410	\$21,100,465	\$73,080,945	\$67,848,440	7.71%	\$73,080,945
67	Zachary Community	\$204,408,030	\$34,783,250	\$169,624,780	\$145,041,560	16.95%	\$159,545,716
68	City of Baker	\$67,634,940	\$21,172,200	\$46,462,740	\$36,596,060	26.96%	\$40,255,666
69	Central Community	\$155,702,850	\$60,387,100	\$95,315,750	\$81,841,960	16.46%	\$90,026,156
STATE TOTAL		\$36,397,218,196	\$6,565,758,019	\$29,831,460,177	\$25,777,932,422	15.72%	\$28,017,296,643

**Table 7: FY2010-2011 Budget Letter
FY2008-2009 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	\$1,243,277	20.03	\$4,844,759	0	13.45	2	\$862,477	\$6,950,513
2	Allen	4.26	\$306,119	5.13	\$368,799	12.59	89.78	6	\$1,378,958	\$2,053,876
3	Ascension	3.61	\$2,815,856	42.90	\$33,623,556	0	0	0	\$0	\$36,439,412
4	Assumption	5.24	\$657,841	33.33	\$4,179,940	0	0	1	\$0	\$4,837,781
5	Avoyelles	3.51	\$368,293	9.30	\$976,674	0	0	0	\$0	\$1,344,967
6	Beauregard	4.37	\$797,162	27.18	\$4,963,976	0	0	0	\$0	\$5,761,138
7	Bienville	5.74	\$1,534,467	46.33	\$12,385,339	0	0	0	\$0	\$13,919,806
8	Bossier	3.27	\$2,259,388	35.44	\$24,487,070	0	0	0	\$0	\$26,746,458
9	Caddo	7.96	\$10,478,111	62.64	\$82,455,333	0	0	0	\$0	\$92,933,444
10	Calcasieu	5.57	\$7,172,660	13.15	\$16,967,958	9.87	9.87	1	\$153,204	\$24,293,822
11	Caldwell	5.42	\$201,069	32.85	\$1,205,353	0	0	0	\$0	\$1,406,422
12	Cameron	4.40	\$977,304	42.49	\$9,437,575	0	0	0	\$0	\$10,414,879
13	Catahoula	4.12	\$139,323	13.13	\$444,020	4.01	5.18	4	\$140,901	\$724,244
14	Claiborne	5.16	\$545,879	10.04	\$531,068	3.16	11.96	5	\$1,173,863	\$2,250,810
15	Concordia	2.97	\$324,312	36.69	\$4,016,048	0	0	0	\$0	\$4,340,360
16	DeSoto	4.56	\$1,322,761	44.00	\$12,748,052	0	0	0	\$0	\$14,070,813
17	East Baton Rouge	5.25	\$14,622,326	38.20	\$106,394,832	0	0	0	\$0	\$121,017,158
18	East Carroll	7.16	\$246,804	7.42	\$238,157	0	0	0	\$0	\$484,961
19	East Feliciana	3.34	\$310,911	15.51	\$1,581,203	0	0	0	\$0	\$1,892,114
20	Evangeline	4.67	\$667,133	10.35	\$1,478,564	2.02	12.35	3	\$1,956,585	\$4,102,282
21	Franklin	4.53	\$237,139	19.97	\$1,046,151	19.97	19.97	0	\$0	\$1,283,290
22	Grant	5.93	\$215,448	24.12	\$695,949	2	16.12	8	\$558,640	\$1,470,037
23	Iberia	4.47	\$1,892,904	6.23	\$2,614,570	0	0	0	\$0	\$4,507,474
24	Iberville	3.49	\$1,355,167	53.17	\$21,360,521	0	0	0	\$0	\$22,715,688
25	Jackson	4.61	\$743,340	21.00	\$3,223,406	0	0	0	\$0	\$3,966,746
26	Jefferson	2.91	\$8,893,438	20.00	\$61,107,136	0	0	0	\$0	\$70,000,574
27	Jefferson Davis	5.94	\$921,370	10.77	\$1,531,351	3.63	18.37	7	\$1,691,084	\$4,143,805
28	Lafayette	4.59	\$6,622,522	28.97	\$41,786,073	0	0	0	\$0	\$48,408,595
29	Lafourche	3.63	\$2,167,126	22.47	\$13,414,686	0	0	0	\$0	\$15,581,812
30	LaSalle	5.14	\$262,277	43.92	\$2,239,167	0	0	0	\$0	\$2,501,444
31	Lincoln	4.79	\$1,271,546	31.10	\$8,358,112	4.94	11.61	3	\$743,325	\$10,372,983
32	Livingston	3.29	\$1,143,964	19.18	\$6,669,084	0	0	0	\$0	\$7,813,048
33	Madison	3.37	\$214,212	3.73	\$237,096	0	0	0	\$0	\$451,308
34	Morehouse	5.22	\$736,805	22.46	\$3,170,007	5	9.95	2	\$328,003	\$4,234,815
35	Natchitoches	4.65	\$894,080	7.00	\$1,345,927	7	20	5	\$1,413,525	\$3,653,532
36	Orleans	20.11	\$41,762,917	12.69	\$26,350,507	0	0	0	\$0	\$68,113,424
37	Ouachita	5.18	\$2,358,521	24.15	\$10,995,761	0	0	0	\$0	\$13,354,282
38	Plaquemines	6.03	\$4,542,691	18.38	\$13,846,686	0	0	0	\$0	\$18,389,377
39	Pointe Coupee	4.54	\$1,432,254	11.96	\$3,773,066	0	0	0	\$0	\$5,205,320
40	Rapides	4.79	\$2,798,294	21.03	\$12,285,508	3.04	24.15	13	\$6,000,992	\$21,084,794
41	Red River	4.63	\$191,200	37.13	\$1,503,462	0	0	0	\$0	\$1,694,662
42	Richland	7.79	\$853,051	7.69	\$710,737	0	0	4	\$0	\$1,563,788
43	Sabine	4.36	\$403,022	7.36	\$680,331	5.74	9.87	7	\$692,474	\$1,775,827
44	St. Bernard	3.59	\$970,131	29.96	\$8,334,114	0	0	0	\$0	\$9,304,245
45	St. Charles	4.10	\$4,051,444	46.41	\$44,717,169	0	0	0	\$0	\$48,768,613
46	St. Helena	3.38	\$129,103	14.48	\$545,512	0	0	6	\$0	\$674,615
47	St. James	3.89	\$1,492,403	30.07	\$11,741,680	0	0	0	\$0	\$13,234,083
48	St. John the Baptist	3.67	\$1,109,372	17.82	\$5,260,400	0	0	0	\$0	\$6,369,772
49	St. Landry	4.45	\$2,012,624	16.15	\$7,326,816	0	0	0	\$0	\$9,339,440
50	St. Martin	2.93	\$533,398	11.20	\$2,037,559	0	0	0	\$0	\$2,570,957
51	St. Mary	8.60	\$3,749,535	11.45	\$5,025,248	11.75	12.6	3	\$5,219,604	\$13,994,387
52	St. Tammany	4.47	\$5,222,340	51.47	\$60,241,561	51.47	51.47	0	\$0	\$65,463,901
53	Tangipahoa	4.06	\$1,766,500	0.00	\$0	0	9	1	\$1,894,848	\$3,661,348
54	Tensas	4.45	\$192,543	29.28	\$1,266,890	0	0	0	\$0	\$1,459,433
55	Terrebonne	3.68	\$2,569,411	5.15	\$3,595,761	0	0	0	\$0	\$6,165,172
56	Union	2.96	\$311,626	17.69	\$1,864,393	1.48	1.78	9	\$153,894	\$2,329,913
57	Vermilion	4.51	\$1,289,863	35.00	\$9,997,951	0	0	0	\$0	\$11,287,814
58	Vernon	3.84	\$455,046	7.44	\$881,651	10	17.65	9	\$1,722,418	\$3,059,115
59	Washington	3.91	\$282,623	15.07	\$1,089,291	5.19	5.19	1	\$19,744	\$1,391,658
60	Webster	4.18	\$792,391	11.58	\$2,195,078	56.61	56.61	3	\$1,229,487	\$4,216,956
61	West Baton Rouge	3.91	\$1,128,616	24.02	\$6,933,338	0	0	0	\$0	\$8,061,954
62	West Carroll	6.33	\$320,118	16.90	\$855,262	4.47	4.47	1	\$106,946	\$1,282,326
63	West Feliciana	4.46	\$1,355,255	18.50	\$4,906,641	0	0	0	\$0	\$6,261,896
64	Winn	4.88	\$275,653	15.64	\$884,796	3	3.12	2	\$146,775	\$1,307,224
65	City of Monroe	6.95	\$2,364,468	20.21	\$6,880,250	0	0	0	\$0	\$9,244,718
66	City of Bogalusa	6.44	\$438,435	56.37	\$3,936,569	0	0	0	\$0	\$4,375,004
67	Zachary Community	5.00	\$835,241	38.20	\$6,381,274	0	0	1	\$0	\$7,216,515
68	City of Baker	5.00	\$203,439	38.20	\$1,544,179	0	0	1	\$0	\$1,747,618
69	Central Community	4.58	\$2,061,628	35.21	\$3,181,812	0	0	7	\$0	\$5,243,440
	STATE TOTAL	4.89	\$164,817,490	23.68	\$763,898,765	0	89.78	115	\$27,587,747	\$956,304,002

**Table 7: FY2010-2011 Budget Letter
FY2008-2009 Local Property and Sales Tax Revenues**

LEA	School System	DEBT SERVICE TAXES						TOTAL AD VALOREM TAXES (DEBT)
		PARISH MILL RATE	PARISH REVENUE AMOUNT	DIST MILL LOW	DIST MILL HIGH	# OF DIST.	DIST REVENUE AMOUNT	
		13	14	15	16	17	18	19
1	Acadia	0	\$0	0	19.3	5	\$794,406	\$794,406
2	Allen	0	\$0	7.2	44	5	\$1,250,803	\$1,250,803
3	Ascension	15.08	\$11,609,520	0	0	0	\$0	\$11,609,520
4	Assumption	0.5	\$62,883	0	0	1	\$0	\$62,883
5	Avoyelles	0	\$0	2.67	2.67	1	\$68,360	\$68,360
6	Beauregard	17.8	\$3,088,688	0	0	0	\$0	\$3,088,688
7	Bienville	0	\$0	6.3	26.37	7	\$1,141,381	\$1,141,381
8	Bossier	0	\$0	13.55	13.55	1	\$9,363,101	\$9,363,101
9	Caddo	7.6	\$10,002,894	0	0	0	\$0	\$10,002,894
10	Calcasieu	0	\$0	8.8	28	11	\$21,786,678	\$21,786,678
11	Caldwell	34	\$1,256,279	0	0	0	\$0	\$1,256,279
12	Cameron	0	\$1,710,672	3.8	21	4	\$0	\$1,710,672
13	Catahoula	0	\$0	20	20	1	\$105,495	\$105,495
14	Claiborne	0	\$0	31.5	35.42	2	\$2,194,817	\$2,194,817
15	Concordia	0	\$0	0	0	0	\$0	\$0
16	DeSoto	0	\$0	2.63	19.5	5	\$3,167,310	\$3,167,310
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	16.25	1	\$325,543	\$325,543
21	Franklin	0	\$0	0	0	0	\$0	\$0
22	Grant	0	\$0	16	32	3	\$104,875	\$104,875
23	Iberia	21.9	\$9,270,513	0	0	0	\$0	\$9,270,513
24	Iberville	0	\$10,010	0	0	0	\$0	\$10,010
25	Jackson	0	\$541,445	1	10	3	\$0	\$541,445
26	Jefferson	0	\$0	0	0	0	\$0	\$0
27	Jefferson Davis	0	\$0	6	19.25	7	\$2,007,498	\$2,007,498
28	Lafayette	0	\$930	0	0	0	\$0	\$930
29	Lafourche	17.2	\$10,268,474	0	0	0	\$0	\$10,268,474
30	LaSalle	1.43	\$74,910	0	0	0	\$0	\$74,910
31	Lincoln	0	\$0	16.95	22.5	3	\$2,591,470	\$2,591,470
32	Livingston	0	\$0	12.44	54.36	10	\$6,351,244	\$6,351,244
33	Madison	30.01	\$1,907,548	0	0	0	\$0	\$1,907,548
34	Morehouse	10	\$1,411,783	0	0	0	\$0	\$1,411,783
35	Natchitoches	0	\$0	12.5	24	3	\$3,076,059	\$3,076,059
36	Orleans	5.67	\$11,785,021	0	0	0	\$0	\$11,785,021
37	Ouachita	0	\$4,631,173	30	30	2	\$0	\$4,631,173
38	Plaquemines	0	\$0	0	0	0	\$0	\$0
39	Pointe Coupee	0	\$0	0	10	2	\$305,121	\$305,121
40	Rapides	0	\$0	5	55	13	\$7,572,501	\$7,572,501
41	Red River	25	\$1,029,256	0	0	0	\$0	\$1,029,256
42	Richland	0	\$0	10	25	4	\$2,111,073	\$2,111,073
43	Sabine	0	\$0	13	41	7	\$1,821,007	\$1,821,007
44	St. Bernard	12	\$3,242,818	0	0	0	\$0	\$3,242,818
45	St. Charles	6.36	\$6,284,860	0	0	0	\$0	\$6,284,860
46	St. Helena	0	\$0	0	0	6	\$0	\$0
47	St. James	10	\$3,628,141	0	0	0	\$0	\$3,628,141
48	St. John the Baptist	18	\$5,218,306	0	0	0	\$0	\$5,218,306
49	St. Landry	0	\$3,263	0	0	0	\$0	\$3,263
50	St. Martin	22.39	\$4,571,818	0	0	0	\$0	\$4,571,818
51	St. Mary	0	\$0	8.9	23.3	2	\$2,289,958	\$2,289,958
52	St. Tammany	21.9	\$30,091,690	21.9	21.9	0	\$0	\$30,091,690
53	Tangipahoa	0	\$0	3	20	7	\$1,969,484	\$1,969,484
54	Tensas	0	\$0	0	0	0	\$0	\$0
55	Terrebonne	0	\$0	0	0	0	\$0	\$0
56	Union	0	\$0	0	0	0	\$0	\$0
57	Vermilion	0	\$0	0	0	0	\$0	\$0
58	Vernon	0	\$0	8.58	47.21	9	\$1,563,709	\$1,563,709
59	Washington	0	\$0	21.5	41.5	3	\$2,667,532	\$2,667,532
60	Webster	0	\$0	19	56	7	\$5,615,823	\$5,615,823
61	West Baton Rouge	8.5	\$2,453,504	0	0	0	\$0	\$2,453,504
62	West Carroll	0	\$0	0	0	0	\$0	\$0
63	West Feliciana	4	\$1,090,966	0	0	0	\$0	\$1,090,966
64	Winn	0	\$0	20	60	4	\$1,432,491	\$1,432,491
65	City of Monroe	12	\$4,086,031	0	0	0	\$0	\$4,086,031
66	City of Bogalusa	0	\$0	0	0	0	\$0	\$0
67	Zachary Community	36	\$6,013,696	0	0	1	\$0	\$6,013,696
68	City of Baker	0	\$0	0	0	1	\$0	\$0
69	Central Community	0	\$0	0	0	0	\$0	\$0
	STATE TOTAL	4.96	\$135,347,092	0	60	141	\$81,677,739	\$217,024,831

**Table 7: FY2010-2011 Budget Letter
FY2008-2009 Local Property and Sales Tax Revenues**

LEA	School System	SUMMARY OF AD VALOREM TAXES						TOTAL AD VALOREM REVENUE INCLUDING DEBT (2008-09)
		PARISHWIDE MILLAGE INCL. DEBT	REVENUE PARISHWIDE INCL. DEBT	REVENUE DISTRICT INCL. DEBT	TOTAL AVG. MILL RATE (DEBT)	TOTAL AVG. MILL RATE (NON DEBT)	TOTAL AVG. MILL RATE INCLUDING DEBT	
		20	21	22	23	24	25	26
1	Acadia	25.17	\$6,088,036	\$1,656,883	3.16	27.62	30.78	\$7,744,919
2	Allen	9.39	\$674,918	\$2,629,761	16.65	27.34	44.00	\$3,304,679
3	Ascension	61.59	\$48,048,932	\$0	14.93	46.85	61.77	\$48,048,932
4	Assumption	39.07	\$4,900,664	\$0	0.49	37.53	38.02	\$4,900,664
5	Avoyelles	12.81	\$1,344,967	\$68,360	0.75	14.74	15.49	\$1,413,327
6	Beauregard	49.35	\$8,849,826	\$0	16.98	31.67	48.65	\$8,849,826
7	Bienville	52.07	\$13,919,806	\$1,141,381	4.10	50.00	54.11	\$15,061,187
8	Bossier	38.71	\$26,746,458	\$9,363,101	12.87	36.75	49.62	\$36,109,559
9	Caddo	78.20	\$102,936,338	\$0	7.32	68.04	75.36	\$102,936,338
10	Calcasieu	18.72	\$24,140,618	\$21,939,882	16.53	18.43	34.96	\$46,080,500
11	Caldwell	72.27	\$2,662,701	\$0	33.64	37.66	71.29	\$2,662,701
12	Cameron	46.89	\$12,125,551	\$0	7.47	45.49	52.96	\$12,125,551
13	Catahoula	17.25	\$583,343	\$246,396	3.11	21.38	24.49	\$829,739
14	Claiborne	15.20	\$1,076,947	\$3,368,680	20.73	21.26	41.99	\$4,445,627
15	Concordia	39.66	\$4,340,360	\$0	0.00	36.70	36.70	\$4,340,360
16	DeSoto	48.56	\$14,070,813	\$3,167,310	10.86	48.23	59.09	\$17,238,123
17	East Baton Rouge	43.45	\$121,017,158	\$0	0.00	42.42	42.42	\$121,017,158
18	East Carroll	14.58	\$484,961	\$0	0.00	14.02	14.02	\$484,961
19	East Feliciana	18.85	\$1,892,114	\$0	0.00	19.32	19.32	\$1,892,114
20	Evangeline	15.02	\$2,145,697	\$2,282,128	2.26	28.52	30.78	\$4,427,825
21	Franklin	24.50	\$1,283,290	\$0	0.00	23.31	23.31	\$1,283,290
22	Grant	30.05	\$911,397	\$663,515	2.84	39.76	42.60	\$1,574,912
23	Iberia	32.60	\$13,777,987	\$0	21.10	10.26	31.36	\$13,777,987
24	Iberville	56.66	\$22,725,698	\$0	0.02	55.26	55.29	\$22,725,698
25	Jackson	25.61	\$4,508,191	\$0	3.05	22.37	25.42	\$4,508,191
26	Jefferson	22.91	\$70,000,574	\$0	0.00	21.89	21.89	\$70,000,574
27	Jefferson Davis	16.71	\$2,452,721	\$3,698,582	13.70	28.27	41.97	\$6,151,303
28	Lafayette	33.56	\$48,409,525	\$0	0.00	32.22	32.22	\$48,409,525
29	Lafourche	43.30	\$25,850,286	\$0	16.98	25.77	42.76	\$25,850,286
30	LaSalle	50.49	\$2,576,354	\$0	1.47	49.21	50.69	\$2,576,354
31	Lincoln	35.89	\$9,629,658	\$3,334,795	8.26	33.06	41.32	\$12,964,453
32	Livingston	22.47	\$7,813,048	\$6,351,244	17.49	21.51	39.00	\$14,164,292
33	Madison	37.11	\$2,358,856	\$0	28.30	6.70	35.00	\$2,358,856
34	Morehouse	37.68	\$5,318,595	\$328,003	9.72	29.15	38.87	\$5,646,598
35	Natchitoches	11.65	\$2,240,007	\$4,489,584	15.24	18.10	33.34	\$6,729,591
36	Orleans	38.47	\$79,898,445	\$0	4.55	26.31	30.86	\$79,898,445
37	Ouachita	29.33	\$17,985,455	\$0	9.93	28.65	38.58	\$17,985,455
38	Plaquemines	24.41	\$18,389,377	\$0	0.00	23.14	23.14	\$18,389,377
39	Pointe Coupee	16.50	\$5,205,320	\$305,121	0.97	16.49	17.45	\$5,510,441
40	Rapides	25.82	\$15,083,802	\$13,573,493	12.79	35.61	48.40	\$28,657,295
41	Red River	66.76	\$2,723,918	\$0	24.92	41.04	65.96	\$2,723,918
42	Richland	15.48	\$1,563,788	\$2,111,073	21.72	16.09	37.81	\$3,674,861
43	Sabine	11.72	\$1,083,353	\$2,513,481	19.46	18.97	38.43	\$3,596,834
44	St. Bernard	45.55	\$12,547,063	\$0	11.61	33.30	44.90	\$12,547,063
45	St. Charles	56.87	\$55,053,473	\$0	6.29	48.78	55.06	\$55,053,473
46	St. Helena	17.86	\$674,615	\$0	0.00	15.98	15.98	\$674,615
47	St. James	43.96	\$16,862,224	\$0	10.07	36.72	46.79	\$16,862,224
48	St. John the Baptist	39.49	\$11,588,078	\$0	17.44	21.29	38.73	\$11,588,078
49	St. Landry	20.60	\$9,342,703	\$0	0.01	19.41	19.42	\$9,342,703
50	St. Martin	36.52	\$7,142,775	\$0	21.43	12.05	33.48	\$7,142,775
51	St. Mary	20.05	\$8,774,783	\$7,509,562	5.05	30.87	35.92	\$16,284,345
52	St. Tammany	77.84	\$95,555,591	\$0	20.58	44.78	65.36	\$95,555,591
53	Tangipahoa	4.06	\$1,766,500	\$3,864,332	4.47	8.32	12.79	\$5,630,832
54	Tensas	33.73	\$1,459,433	\$0	0.00	33.73	33.73	\$1,459,433
55	Terrebonne	8.83	\$6,165,172	\$0	0.00	8.69	8.69	\$6,165,172
56	Union	20.65	\$2,176,019	\$153,894	0.00	20.33	20.33	\$2,329,913
57	Vermilion	39.51	\$11,287,814	\$0	0.00	38.94	38.94	\$11,287,814
58	Vernon	11.28	\$1,336,697	\$3,286,127	12.67	24.79	37.45	\$4,622,824
59	Washington	18.98	\$1,371,914	\$2,687,276	35.11	18.32	53.43	\$4,059,190
60	Webster	15.76	\$2,987,469	\$6,845,310	29.27	21.98	51.26	\$9,832,779
61	West Baton Rouge	36.43	\$10,515,458	\$0	8.45	27.78	36.23	\$10,515,458
62	West Carroll	23.23	\$1,175,380	\$106,946	0.00	24.53	24.53	\$1,282,326
63	West Feliciana	26.96	\$7,352,862	\$0	3.86	22.17	26.04	\$7,352,862
64	Winn	20.52	\$1,160,449	\$1,579,266	23.57	21.51	45.08	\$2,739,715
65	City of Monroe	39.16	\$13,330,749	\$0	12.16	27.51	39.67	\$13,330,749
66	City of Bogalusa	62.81	\$4,375,004	\$0	0.00	59.87	59.87	\$4,375,004
67	Zachary Community	79.20	\$13,230,211	\$0	35.45	42.54	78.00	\$13,230,211
68	City of Baker	43.20	\$1,747,618	\$0	0.00	37.61	37.61	\$1,747,618
69	Central Community	39.79	\$5,243,440	\$0	0.00	55.01	55.01	\$5,243,440
	STATE TOTAL		\$1,064,063,347	\$109,265,486	7.28	32.06	39.33	\$1,173,328,833

**Table 7: FY2010-2011 Budget Letter
FY2008-2009 Local Property and Sales Tax Revenues**

LEA	School System	SUMMARY OF SALES TAXES			TOTAL SALES TAX REVENUE (2008-09)
		COMBINED SALES PERCENT	SALES REVENUE (NON-DEBT)	SALES REVENUE (DEBT)	
		27	28	29	30
1	Acadia	1.50%	\$10,234,929	\$0	\$10,234,929
2	Allen	3.00%	\$7,170,329	\$0	\$7,170,329
3	Ascension	2.00%	\$47,800,310	\$0	\$47,800,310
4	Assumption	3.00%	\$5,193,254	\$1,053,616	\$6,246,870
5	Avoyelles	1.50%	\$5,978,122	\$0	\$5,978,122
6	Beauregard	2.00%	\$8,874,127	\$0	\$8,874,127
7	Bienville	2.00%	\$8,278,524	\$0	\$8,278,524
8	Bossier	1.75%	\$43,872,479	\$0	\$43,872,479
9	Caddo	1.50%	\$75,686,649	\$0	\$75,686,649
10	Calcasieu	2.00%	\$93,518,087	\$0	\$93,518,087
11	Caldwell	2.00%	\$1,806,314	\$0	\$1,806,314
12	Cameron	0.00%	\$0	\$0	\$0
13	Catahoula	2.50%	\$2,108,454	\$0	\$2,108,454
14	Claiborne	2.00%	\$4,790,142	\$0	\$4,790,142
15	Concordia	2.00%	\$4,546,433	\$0	\$4,546,433
16	DeSoto	2.50%	\$27,371,403	\$609,867	\$27,981,270
17	East Baton Rouge	2.00%	\$160,847,779	\$0	\$160,847,779
18	East Carroll	3.00%	\$1,332,920	\$0	\$1,332,920
19	East Feliciana	2.00%	\$2,738,271	\$0	\$2,738,271
20	Evangeline	2.00%	\$7,509,916	\$0	\$7,509,916
21	Franklin	2.00%	\$4,362,934	\$0	\$4,362,934
22	Grant	2.00%	\$1,830,503	\$0	\$1,830,503
23	Iberia	2.00%	\$29,514,736	\$0	\$29,514,736
24	Iberville	2.00%	\$19,430,337	\$0	\$19,430,337
25	Jackson	3.00%	\$6,519,527	\$0	\$6,519,527
26	Jefferson	2.00%	\$171,557,584	\$0	\$171,557,584
27	Jefferson Davis	2.50%	\$9,075,092	\$1,296,384	\$10,371,476
28	Lafayette	2.00%	\$91,974,661	\$8,446,740	\$100,421,401
29	Lafourche	2.00%	\$30,048,148	\$0	\$30,048,148
30	LaSalle	3.00%	\$4,030,995	\$1,958,534	\$5,989,529
31	Lincoln	2.00%	\$17,135,955	\$0	\$17,135,955
32	Livingston	2.50%	\$31,991,090	\$973,548	\$33,704,015
33	Madison	2.50%	\$1,912,986	\$1,308,039	\$3,221,025
34	Morehouse	2.00%	\$6,021,260	\$0	\$6,021,260
35	Natchitoches	2.00%	\$11,425,391	\$0	\$11,425,391
36	Orleans	1.50%	\$52,119,182	\$27,235,757	\$79,354,939
37	Ouachita	3.00%	\$37,697,295	\$0	\$37,697,295
38	Plaquemines	2.00%	\$13,387,366	\$2,904,479	\$16,291,845
39	Pointe Coupee	2.00%	\$6,937,144	\$0	\$6,937,144
40	Rapides	1.50%	\$36,536,006	\$0	\$36,536,006
41	Red River	2.00%	\$8,532,008	\$0	\$8,532,008
42	Richland	2.00%	\$5,742,329	\$0	\$5,742,329
43	Sabine	2.50%	\$6,238,383	\$557,150	\$6,795,533
44	St. Bernard	2.00%	\$10,598,213	\$661,913	\$11,260,126
45	St. Charles	3.00%	\$49,205,369	\$1,326,331	\$50,531,700
46	St. Helena	2.00%	\$1,368,172	\$0	\$1,368,172
47	St. James	2.50%	\$12,689,137	\$0	\$12,689,137
48	St. John the Baptist	2.25%	\$35,296,464	\$0	\$35,296,464
49	St. Landry	2.00%	\$22,548,888	\$0	\$22,548,888
50	St. Martin	2.00%	\$11,485,079	\$0	\$11,485,079
51	St. Mary	1.75%	\$17,375,724	\$0	\$17,375,724
52	St. Tammany	2.00%	\$77,359,837	\$0	\$77,359,837
53	Tangipahoa	2.00%	\$27,941,808	\$4,551,758	\$32,493,566
54	Tensas	1.50%	\$726,497	\$0	\$726,497
55	Terrebonne	2.08%	\$52,186,152	\$0	\$52,186,152
56	Union	2.00%	\$5,595,230	\$0	\$5,595,230
57	Vermilion	1.00%	\$7,901,461	\$0	\$7,901,461
58	Vernon	2.00%	\$10,621,006	\$0	\$10,621,006
59	Washington	2.00%	\$4,151,928	\$0	\$4,151,928
60	Webster	2.13%	\$15,277,929	\$0	\$15,277,929
61	West Baton Rouge	2.00%	\$12,598,325	\$0	\$12,598,325
62	West Carroll	2.00%	\$2,257,959	\$0	\$2,257,959
63	West Feliciana	2.00%	\$3,453,873	\$0	\$3,453,873
64	Winn	2.00%	\$3,425,189	\$0	\$3,425,189
65	City of Monroe	2.00%	\$24,694,967	\$0	\$24,694,967
66	City of Bogalusa	1.00%	\$2,416,311	\$0	\$2,416,311
67	Zachary Community	2.00%	\$8,260,771	\$0	\$8,260,771
68	City of Baker	2.00%	\$3,304,684	\$0	\$3,304,684
69	Central Community	2.00%	\$5,323,868	\$0	\$5,323,868
	STATE TOTAL	1.97%	\$1,551,744,195	\$52,884,116	\$1,605,367,688

**Table 7: FY2010-2011 Budget Letter
FY2008-2009 Local Property and Sales Tax Revenues**

LEA	School System	COMPUTED SALES TAX BASE					
		(Prior Year) 2009-10 COMPUTED SALES TAX BASE (Without cap)	2010-11 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	\$717,381,333	\$682,328,600	-4.89%	\$682,328,600	1.50%	0.00%
2	Allen	\$262,837,267	\$239,010,967	-9.07%	\$239,010,967	3.00%	0.00%
3	Ascension	\$2,227,627,400	\$2,390,015,500	7.29%	\$2,390,015,500	2.00%	0.00%
4	Assumption	\$204,603,433	\$208,229,000	1.77%	\$208,229,000	2.49%	0.51%
5	Avoyelles	\$396,558,267	\$398,541,467	0.50%	\$398,541,467	1.50%	0.00%
6	Beauregard	\$487,282,650	\$443,706,350	-8.94%	\$443,706,350	2.00%	0.00%
7	Bienville	\$380,931,250	\$413,926,200	8.66%	\$413,926,200	2.00%	0.00%
8	Bossier	\$2,238,660,971	\$2,506,998,800	11.99%	\$2,506,998,800	1.75%	0.00%
9	Caddo	\$4,481,527,533	\$5,045,776,600	12.59%	\$5,045,776,600	1.50%	0.00%
10	Calcasieu	\$4,626,124,900	\$4,675,904,350	1.08%	\$4,675,904,350	2.00%	0.00%
11	Caldwell	\$97,809,650	\$90,315,700	-7.66%	\$90,315,700	2.00%	0.00%
12	Cameron	\$43,257,943	\$34,284,800	-20.74%	\$34,284,800	0.00%	0.00%
13	Catahoula	\$95,251,400	\$84,338,160	-11.46%	\$84,338,160	2.50%	0.00%
14	Claiborne	\$169,588,800	\$239,507,100	41.23%	\$195,027,120	2.00%	0.00%
15	Concordia	\$233,259,100	\$227,321,650	-2.55%	\$227,321,650	2.00%	0.00%
16	DeSoto	\$558,614,280	\$1,119,250,800	100.36%	\$642,406,422	2.45%	0.05%
17	East Baton Rouge	\$7,935,031,500	\$8,042,388,950	1.35%	\$8,042,388,950	2.00%	0.00%
18	East Carroll	\$51,608,033	\$44,430,667	-13.91%	\$44,430,667	3.00%	0.00%
19	East Feliciana	\$135,968,950	\$136,913,550	0.69%	\$136,913,550	2.00%	0.00%
20	Evangeline	\$367,536,100	\$375,495,800	2.17%	\$375,495,800	2.00%	0.00%
21	Franklin	\$212,960,050	\$218,146,700	2.44%	\$218,146,700	2.00%	0.00%
22	Grant	\$97,806,350	\$91,525,150	-6.42%	\$91,525,150	2.00%	0.00%
23	Iberia	\$1,429,015,350	\$1,475,736,800	3.27%	\$1,475,736,800	2.00%	0.00%
24	Iberville	\$785,108,400	\$971,516,850	23.74%	\$902,874,660	2.00%	0.00%
25	Jackson	\$261,744,667	\$217,317,567	-16.97%	\$217,317,567	3.00%	0.00%
26	Jefferson	\$9,319,237,000	\$8,577,879,200	-7.96%	\$8,577,879,200	2.00%	0.00%
27	Jefferson Davis	\$418,415,040	\$414,859,040	-0.85%	\$414,859,040	2.19%	0.31%
28	Lafayette	\$5,078,504,250	\$5,021,070,050	-1.13%	\$5,021,070,050	1.83%	0.17%
29	Lafourche	\$1,446,971,650	\$1,502,407,400	3.83%	\$1,502,407,400	2.00%	0.00%
30	LaSalle	\$204,386,350	\$199,650,967	-2.32%	\$199,650,967	2.02%	0.98%
31	Lincoln	\$858,609,000	\$856,797,750	-0.21%	\$856,797,750	2.00%	0.00%
32	Livingston	\$1,330,648,076	\$1,348,160,600	1.32%	\$1,348,160,600	2.37%	0.07%
33	Madison	\$158,414,880	\$128,841,000	-18.67%	\$128,841,000	1.48%	1.02%
34	Morehouse	\$297,770,650	\$301,063,000	1.11%	\$301,063,000	2.00%	0.00%
35	Natchitoches	\$607,873,350	\$571,269,550	-6.02%	\$571,269,550	2.00%	0.00%
36	Orleans	\$5,833,057,667	\$5,290,329,267	-9.30%	\$5,290,329,267	0.99%	0.51%
37	Ouachita	\$1,235,086,433	\$1,256,576,500	1.74%	\$1,256,576,500	3.00%	0.00%
38	Plaquemines	\$828,562,000	\$814,592,250	-1.69%	\$814,592,250	1.64%	0.36%
39	Pointe Coupee	\$359,082,650	\$346,857,200	-3.40%	\$346,857,200	2.00%	0.00%
40	Rapides	\$2,465,562,200	\$2,435,733,733	-1.21%	\$2,435,733,733	1.50%	0.00%
41	Red River	\$116,814,100	\$426,600,400	265.20%	\$134,336,215	2.00%	0.00%
42	Richland	\$272,354,700	\$287,116,450	5.42%	\$287,116,450	2.00%	0.00%
43	Sabine	\$263,119,960	\$271,821,320	3.31%	\$271,821,320	2.30%	0.20%
44	St. Bernard	\$590,719,450	\$563,006,300	-4.69%	\$563,006,300	1.88%	0.12%
45	St. Charles	\$1,505,328,233	\$1,684,390,000	11.90%	\$1,684,390,000	2.92%	0.08%
46	St. Helena	\$68,451,250	\$68,408,600	-0.06%	\$68,408,600	2.00%	0.00%
47	St. James	\$531,052,560	\$507,565,480	-4.42%	\$507,565,480	2.50%	0.00%
48	St. John the Baptist	\$1,013,850,711	\$1,568,731,733	54.73%	\$1,165,928,318	2.25%	0.00%
49	St. Landry	\$1,068,530,750	\$1,127,444,400	5.51%	\$1,127,444,400	2.00%	0.00%
50	St. Martin	\$605,076,800	\$574,253,950	-5.09%	\$574,253,950	2.00%	0.00%
51	St. Mary	\$1,034,269,314	\$992,898,514	-4.00%	\$992,898,514	1.75%	0.00%
52	St. Tammany	\$4,664,090,650	\$3,867,991,850	-17.07%	\$3,867,991,850	2.00%	0.00%
53	Tangipahoa	\$1,647,174,550	\$1,624,678,300	-1.37%	\$1,624,678,300	1.72%	0.28%
54	Tensas	\$47,907,533	\$48,433,133	1.10%	\$48,433,133	1.50%	0.00%
55	Terrebonne	\$2,436,619,712	\$2,508,949,615	2.97%	\$2,508,949,615	2.08%	0.00%
56	Union	\$222,056,300	\$279,761,500	25.99%	\$255,364,745	2.00%	0.00%
57	Vermilion	\$834,065,000	\$790,146,100	-5.27%	\$790,146,100	1.00%	0.00%
58	Vernon	\$480,522,000	\$531,050,300	10.52%	\$531,050,300	2.00%	0.00%
59	Washington	\$232,406,350	\$207,596,400	-10.68%	\$207,596,400	2.00%	0.00%
60	Webster	\$660,404,648	\$717,273,662	8.61%	\$717,273,662	2.13%	0.00%
61	West Baton Rouge	\$584,845,950	\$629,916,250	7.71%	\$629,916,250	2.00%	0.00%
62	West Carroll	\$116,874,350	\$112,897,950	-3.40%	\$112,897,950	2.00%	0.00%
63	West Feliciana	\$198,869,450	\$172,693,650	-13.16%	\$172,693,650	2.00%	0.00%
64	Winn	\$206,195,250	\$171,259,450	-16.94%	\$171,259,450	2.00%	0.00%
65	City of Monroe	\$1,228,438,650	\$1,234,748,350	0.51%	\$1,234,748,350	2.00%	0.00%
66	City of Bogalusa	\$295,361,700	\$241,631,100	-18.19%	\$241,631,100	1.00%	0.00%
67	Zachary Community	\$400,451,250	\$413,038,550	3.14%	\$413,038,550	2.00%	0.00%
68	City of Baker	\$259,573,550	\$165,234,200	-36.34%	\$165,234,200	2.00%	0.00%
69	Central Community	\$267,010,850	\$266,193,400	-0.31%	\$266,193,400	2.00%	0.00%
	STATE TOTAL	\$80,792,712,344	\$81,494,746,492	0.87%	\$80,185,315,589	1.90%	0.06%

**Table 7: FY2010-2011 Budget Letter
FY2008-2009 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 2008-09 AFR	Total Revenue (for Use in MFP Level 1 and 2)	Per Pupil Amount
		37	38	39
1	Acadia	\$495,257	\$18,475,105	\$2,030
2	Allen	\$104,378	\$10,579,386	\$2,633
3	Ascension	\$258,845	\$96,108,087	\$5,051
4	Assumption	\$120,512	\$11,268,046	\$3,061
5	Avoyelles	\$165,152	\$7,556,601	\$1,290
6	Beauregard	\$314,135	\$18,038,088	\$3,018
7	Bienville	\$149,905	\$23,489,616	\$10,552
8	Bossier	\$652,455	\$80,634,493	\$4,062
9	Caddo	\$3,312,001	\$181,934,988	\$4,397
10	Calcasieu	\$1,016,598	\$140,615,185	\$4,521
11	Caldwell	\$90,588	\$4,559,603	\$2,813
12	Cameron	\$1,657,918	\$13,783,469	\$10,693
13	Catahoula	\$97,539	\$3,035,732	\$1,955
14	Claiborne	\$139,058	\$9,374,827	\$4,420
15	Concordia	\$196,978	\$9,083,771	\$2,456
16	DeSoto	\$721,683	\$45,941,076	\$9,955
17	East Baton Rouge	\$4,205,585	\$286,070,522	\$6,619
18	East Carroll	\$123,572	\$1,941,453	\$1,534
19	East Feliciana	\$77,214	\$4,707,599	\$2,329
20	Evangeline	\$242,023	\$12,179,764	\$2,129
21	Franklin	\$8,375	\$5,724,599	\$1,956
22	Grant	\$515,756	\$3,921,171	\$1,173
23	Iberia	\$646,787	\$43,939,510	\$3,337
24	Iberville	\$156,586	\$42,312,621	\$10,512
25	Jackson	\$76,736	\$11,104,454	\$4,991
26	Jefferson	\$2,316,289	\$243,874,447	\$5,742
27	Jefferson Davis	\$329,629	\$16,852,408	\$2,981
28	Lafayette	\$2,244,197	\$151,075,123	\$5,202
29	Lafourche	\$755,385	\$56,653,819	\$4,151
30	LaSalle	\$81,657	\$8,647,540	\$3,518
31	Lincoln	\$317,450	\$30,417,858	\$4,746
32	Livingston	\$905,805	\$48,774,112	\$2,053
33	Madison	\$112,157	\$5,692,038	\$3,067
34	Morehouse	\$300,927	\$11,968,785	\$2,599
35	Natchitoches	\$577,792	\$18,732,774	\$2,920
36	Orleans	\$1,215,786	\$160,469,170	\$4,501
37	Ouachita	\$869,678	\$56,552,428	\$3,005
38	Plaquemines	\$103,414	\$34,784,636	\$9,530
39	Pointe Coupee	\$180,240	\$12,627,825	\$4,434
40	Rapides	\$1,253,760	\$66,447,061	\$2,939
41	Red River	\$57,502	\$11,313,428	\$8,104
42	Richland	\$214,924	\$9,632,114	\$2,929
43	Sabine	\$147,269	\$10,539,636	\$2,632
44	St. Bernard	\$153	\$23,807,342	\$4,847
45	St. Charles	\$284,505	\$105,869,678	\$11,282
46	St. Helena	\$31,715	\$2,074,502	\$1,836
47	St. James	\$61,825	\$29,613,186	\$7,958
48	St. John the Baptist	\$80,656	\$46,965,198	\$7,783
49	St. Landry	\$654,441	\$32,546,032	\$2,242
50	St. Martin	\$456,558	\$19,084,412	\$2,395
51	St. Mary	\$716,306	\$34,376,375	\$3,820
52	St. Tammany	\$1,971,376	\$174,886,804	\$4,926
53	Tangipahoa	\$175,933	\$38,300,331	\$2,060
54	Tensas	\$66,458	\$2,252,388	\$3,181
55	Terrebonne	\$694,175	\$59,045,499	\$3,319
56	Union	\$154,681	\$8,079,824	\$3,127
57	Vermilion	\$3,581,422	\$22,770,697	\$2,633
58	Vernon	\$519,948	\$15,763,778	\$1,686
59	Washington	\$161,499	\$8,372,617	\$1,663
60	Webster	\$366,964	\$25,477,672	\$3,719
61	West Baton Rouge	\$213,848	\$23,327,631	\$6,728
62	West Carroll	\$100,421	\$3,640,706	\$1,735
63	West Feliciana	\$54,541	\$10,861,276	\$5,199
64	Winn	\$376,719	\$6,541,623	\$2,648
65	City of Monroe	\$310,815	\$38,336,531	\$4,613
66	City of Bogalusa	\$218,155	\$7,009,470	\$3,282
67	Zachary Community	\$77,371	\$21,568,353	\$4,545
68	City of Baker	\$44,832	\$5,097,134	\$2,666
69	Central Community	\$3,238	\$10,570,546	\$2,851
	STATE TOTAL	\$38,978,052	\$2,817,674,573	\$4,293

**Table 8: FY2010-11 Budget Letter
February 1, 2010 Student Membership**

Note: Based upon 1-Feb-2010 reported SSenrollment, excluding: Pre-Kindergarten (Grade 24) and (excepting Type 2 charter schools) any Students over age 21 before the First Day of Class.

Chart 1		Feb. 1,	Adjusted			Change	Change
City/Parish	School District	2010	Feb. 1, 2009	Change	Percent	(Increase)	(Decrease)
		LEA Total	MFP				
		1	2	3	4	5	6
001	Acadia Parish	9,102	8,939	163	1.82%	163	0
002	Allen Parish	4,018	3,996	22	0.55%	22	0
003	Ascension Parish	19,028	18,653	375	2.01%	375	0
004	Assumption Parish	3,681	3,763	(82)	-2.18%	0	(82)
005	Avoyelles Parish	5,858	5,919	(61)	-1.03%	0	(61)
006	Beauregard Parish	5,976	5,911	65	1.10%	65	0
007	Bienville Parish	2,226	2,121	105	4.95%	105	0
008	Bossier Parish	19,851	19,278	573	2.97%	573	0
009	Caddo Parish	40,593	41,316	(723)	-1.75%	0	(723)
010	Calcasieu Parish	31,102	30,880	222	0.72%	222	0
011	Caldwell Parish	1,621	1,632	(11)	-0.67%	0	(11)
012	Cameron Parish	1,289	1,306	(17)	-1.30%	0	(17)
013	Catahoula Parish	1,553	1,609	(56)	-3.48%	0	(56)
014	Claiborne Parish	2,121	2,236	(115)	-5.14%	0	(115)
015	Concordia Parish	3,698	3,734	(36)	-0.96%	0	(36)
016	DeSoto Parish	4,615	4,587	28	0.61%	28	0
017	East Baton Rouge Parish	40,816	41,615	(799)	-1.92%	0	(799)
018	East Carroll Parish	1,266	1,323	(57)	-4.31%	0	(57)
019	East Feliciana Parish	2,021	2,099	(78)	-3.72%	0	(78)
020	Evangeline Parish	5,722	5,667	55	0.97%	55	0
021	Franklin Parish	2,926	3,003	(77)	-2.56%	0	(77)
022	Grant Parish	3,342	3,382	(40)	-1.18%	0	(40)
023	Iberia Parish	13,168	13,332	(164)	-1.23%	0	(164)
024	Iberville Parish	4,025	4,140	(115)	-2.78%	0	(115)
025	Jackson Parish	2,225	2,192	33	1.51%	33	0
026	Jefferson Parish	42,472	41,779	693	1.66%	693	0
027	Jefferson Davis Parish	5,654	5,580	74	1.33%	74	0
028	Lafayette Parish	29,043	28,747	296	1.03%	296	0
029	Lafourche Parish	13,649	13,682	(33)	-0.24%	0	(33)
030	LaSalle Parish	2,458	2,434	24	0.99%	24	0
031	Lincoln Parish	6,409	6,543	(134)	-2.05%	0	(134)
032	Livingston Parish	23,757	23,565	192	0.81%	192	0
033	Madison Parish	1,856	1,956	(100)	-5.11%	0	(100)
034	Morehouse Parish	4,605	4,639	(34)	-0.73%	0	(34)
035	Natchitoches Parish	6,416	6,354	62	0.98%	62	0
036	Orleans Parish	10,040	9,829	211	2.15%	211	0
037	Ouachita Parish	18,817	18,557	260	1.40%	260	0
038	Plaquemines Parish	3,650	3,442	208	6.04%	208	0
039	Pointe Coupee Parish	2,480	2,484	(4)	-0.16%	0	(4)
040	Rapides Parish	22,611	22,522	89	0.40%	89	0
041	Red River Parish	1,396	1,375	21	1.53%	21	0
042	Richland Parish	3,289	3,292	(3)	-0.09%	0	(3)
043	Sabine Parish	4,004	3,913	91	2.33%	91	0
044	St. Bernard Parish	4,912	4,355	557	12.79%	557	0
045	St. Charles Parish	9,384	9,252	132	1.43%	132	0
046	St. Helena Parish	1,130	1,140	(10)	-0.88%	0	(10)
047	St. James Parish	3,721	3,774	(53)	-1.40%	0	(53)
048	St. John the Baptist Parish	6,034	6,078	(44)	-0.72%	0	(44)
049	St. Landry Parish	14,515	14,432	83	0.58%	83	0
050	St. Martin Parish	7,968	7,954	14	0.18%	14	0
051	St. Mary Parish	8,999	9,138	(139)	-1.52%	0	(139)
052	St. Tammany Parish	35,501	34,836	665	1.91%	665	0
053	Tangipahoa Parish	18,595	18,603	(8)	-0.04%	0	(8)
054	Tensas Parish	708	718	(10)	-1.39%	0	(10)
055	Terrebonne Parish	17,788	17,933	(145)	-0.81%	0	(145)
056	Union Parish	2,584	2,794	(210)	-7.52%	0	(210)
057	Vermilion Parish	8,647	8,576	71	0.83%	71	0
058	Vernon Parish	9,350	9,116	234	2.57%	234	0
059	Washington Parish	5,036	5,040	(4)	-0.08%	0	(4)
060	Webster Parish	6,850	6,901	(51)	-0.74%	0	(51)
061	West Baton Rouge Parish	3,467	3,469	(2)	-0.06%	0	(2)
062	West Carroll Parish	2,099	2,108	(9)	-0.43%	0	(9)
063	West Feliciana Parish	2,089	2,118	(29)	-1.37%	0	(29)
064	Winn Parish	2,470	2,505	(35)	-1.40%	0	(35)
065	Monroe City	8,311	8,302	9	0.11%	9	0
066	Bogalusa City	2,136	2,168	(32)	-1.48%	0	(32)
067	Zachary Community	4,745	4,490	255	5.68%	255	0
068	City of Baker	1,912	1,811	101	5.58%	101	0
069	Central Community	3,708	3,538	170	4.80%	170	0
Total of School Districts		627,108	624,475	2,633	0.42%	6,153	(3,520)

LSU & Southern University Labs

Chart 2		Feb. 1,	Audited			Change	Change
School District	Or Agency	2010	Feb. 1, 2009	Change	Percent	(Increase)	(Decrease)
		LEA Total	MFP				
		1	2	3	4	5	6
318	LSU University Laboratory School	1,350	1,344	6	0.45%	6	0
319	Southern University Lab School	325	345	(20)	-5.80%	0	(20)
Total - LSU/Southern Labs		1,675	1,689	(14)	-0.83%	6	(20)

**Table 8: FY2010-11 Budget Letter
February 1, 2010 Student Membership**

**Recovery School District
(RSD-LDE & Type 5 Charter) Schools**

Chart 4 School District Or Agency		Feb. 1, 2010 LEA Total	Audited Feb. 1, 2009 MFP Membership	Change	Percent	Change (Increase)	Change (Decrease)
LEA		1	2	3	4	5	6
396	Recovery School District (RSD) - LDE	11,479	12,050	(571)	-4.74%	0	(571)
300001	P. A. Capdau School	415	350	65	18.57%	65	0
300002	Nelson Elementary School	370	319	51	15.99%	51	0
300003	Thurgood Marshall Early College High School*	382	0	382	#DIV/0!	382	0
373001	Arise Academy*	161	0	161	#DIV/0!	161	0
374001	Success Preparatory Academy*	239	0	239	#DIV/0!	239	0
375001	Benjamin E. Mays Preparatory School*	122	0	122	#DIV/0!	122	0
376001	Pride College Preparatory Academy*	96	0	96	#DIV/0!	96	0
379001	Crocker Arts and Technology School	135	62	73	117.74%	73	0
380001	The Intercultural Charter School	303	240	63	26.25%	63	0
381001	Akili Academy of New Orleans	162	119	43	36.13%	43	0
382001	New Orleans Charter Science and Math Academy	161	84	77	91.67%	77	0
383001	Sojourner Truth Academy	167	103	64	62.14%	64	0
384001	Miller-McCoy Academy	344	186	158	84.95%	158	0
385001	NOLA College Prep Charter School	426	159	267	167.92%	267	0
386001	A.D. Crossman-Esperanza Charter School	333	364	(31)	-8.52%	0	(31)
387001	Langston Hughes Academy Charter School	490	452	38	8.41%	38	0
388001	Andrew H. Wilson Charter School	525	402	123	30.60%	123	0
389001	Abramson Science & Technology Charter School	486	358	128	35.75%	128	0
390001	James M. Singleton Charter School	593	693	(100)	-14.43%	0	(100)
391001	Dr. M.L.K. Charter School for Science & Tech.	616	558	58	10.39%	58	0
392001	McDonogh #28 City Park Academy	369	339	30	8.85%	30	0
393001	Lafayette Academy of New Orleans	737	706	31	4.39%	31	0
394003	McDonogh #42 Elementary Charter School	485	472	13	2.75%	13	0
395001	Martin Behrman Elementary School	580	584	(4)	-0.68%	0	(4)
395002	Dwight D. Eisenhower Elementary School	577	542	35	6.46%	35	0
395003	William J. Fischer Elementary School	413	395	18	4.56%	18	0
395004	McDonogh #32 Elementary School	543	472	71	15.04%	71	0
395005	O.P. Walker Senior High School	837	830	7	0.84%	7	0
395006	Harriet Tubman Elementary School	431	384	47	12.24%	47	0
395007	Algiers Technology Academy	336	253	83	32.81%	83	0
397001	Sophie B. Wright Inst.of Academic Excellence	356	322	34	10.56%	34	0
398001	KIPP Believe College Prep (Phillips)	332	255	77	30.20%	77	0
398002	KIPP McDonogh 15 School for the Creative Arts	441	431	10	2.32%	10	0
398003	KIPP Central City Academy	278	174	104	59.77%	104	0
398004	KIPP Central City Primary	191	94	97	103.19%	97	0
399001	Samuel J. Green Charter School	456	391	65	16.62%	65	0
399002	Arthur Ashe Charter School	241	153	88	57.52%	88	0
	RSD Orleans	25,608	23,296	2,312	9.92%	3,018	(706)
372001	Crestworth Learning Academy*	416	0	416	#DIV/0!	416	0
377001	Glen Oaks Middle School	290	421	(131)	-31.12%	0	(131)
377002	Prescott Middle School	269	420	(151)	-35.95%	0	(151)
377004	Dalton Elementary School*	338	0	338	#DIV/0!	338	0
377005	Lanier Elementary School*	265	0	265	#DIV/0!	265	0
378001	Capitol Pre-College Academy for Boys	205	183	22	12.02%	22	0
378002	Capitol Pre-College Academy for Girls	194	181	13	7.18%	13	0
389002	Kenilworth Science and Technology School*	426	0	426	#DIV/0!	426	0
	Type 5 EBR	2,403	1,205	1,198	99.42%	1,480	(282)
377003	Pointe Coupee Central High School	368	400	(32)	-8.00%	0	(32)
	Type 5 Pointe Coupee	368	400	(32)	-8.00%	0	(32)
370001	Linear Leadership Academy*	253	0	253	#DIV/0!	253	0
371001	Linwood Public Charter School*	532	0	532	#DIV/0!	532	0
	Type 5 Caddo	785	0	785	#DIV/0!	785	0
	TOTAL Type 5 Charters	29,164	24,901	4,263	17.12%	5,283	(1,020)

Type 2 Charter Schools

Chart 3 School District Or Agency		Feb. 1, 2010 LEA Total	Audited Feb. 1, 2009 MFP Membership	Change	Percent	Change (Increase)	Change (Decrease)
LEA		1	2	3	4	5	6
341	D'Arbonne Woods Charter School, Inc.*	216	0	216	#DIV/0!	216	0
343	Community School for Apprenticeship Learning*	88	0	88	#DIV/0!	88	0
	Type 2 Charter Schools	304	0	304	#DIV/0!	304	0

* FY2009-10 was the first year of operation (initially funded based on a projected student count and adjusted to actual October 1, 2009)

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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
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
2011-12	Start payments based on Initial 11-12 Budget Letter				Prepare mid-year adjustments for October 1, 2011 increases in student count.			Submit formula for 12-13 to BESE	Prepare mid-year adjustments for February 1 increases in student count. - Submit formula for 12-13 by March 15th to Legislature - Preliminary Allocation data to LEAs	Legislative Session		Prepare Final 12-13 Budget Letter with audit adjustments for 11-12 Budget Letter inputs

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Appendix E

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

999001 / Statewide Totals (All LEAs)

Distribution of General Fund Current Expenditures

Source: FY 2008-2009 AFR data. [Where applicable, entries pro-rated between school building and central office using % calculated from 2008-2009 end-of-year PEP and Oct 2008 SIS files.]

	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	
1000 Instruction	\$3,530.09	\$3,496.66	\$33.43	62.061%	61.473%	0.588%	
11NP Excluding Non-Public Textbooks	(\$3.00)	(\$3.00)	\$0.00	-0.053%	-0.053%	0.000%	
1600 Excluding Adult Education	(\$4.76)	(\$3.01)	(\$1.75)	-0.084%	-0.053%	-0.031%	
1XXX Instruction Less Adult Ed & N-P Textbook	\$3,522.33	\$3,490.65	\$31.68	61.924%	61.367%	0.557%	61.37%
2000 Support Services	\$2,148.12	\$1,573.62	\$574.50	37.765%	27.665%	10.100%	
2100 Support Services (Includes all benefits)	\$248.20	\$157.11	\$91.09	4.363%	2.762%	1.601%	2.76%
2110 Attendance and Social Work	\$36.45	\$23.26	\$13.19	0.641%	0.409%	0.232%	0.41%
2120 Guidance	\$146.00	\$91.22	\$54.77	2.567%	1.604%	0.963%	1.60%
2130 Health	\$31.24	\$20.96	\$10.28	0.549%	0.368%	0.181%	0.37%
2140 Psychological Services	\$21.81	\$12.47	\$9.34	0.383%	0.219%	0.164%	0.22%
2190 Other	\$11.62	\$8.56	\$3.06	0.204%	0.150%	0.054%	0.15%
21XX All Other Support Services	\$1.09	\$0.64	\$0.45	0.019%	0.011%	0.008%	0.01%
2200 Support Services Instruction	\$226.62	\$132.04	\$94.59	3.984%	2.321%	1.663%	2.32%
2210 Improvement of Instruction	\$55.60	\$31.40	\$24.20	0.977%	0.552%	0.425%	0.55%
2212 Instruction & Curriculum Development	\$36.69	\$20.72	\$15.97	0.645%	0.364%	0.281%	0.36%
2213 Instructional Staff Training	\$18.91	\$10.67	\$8.24	0.332%	0.188%	0.145%	0.19%
2220 Library/Media	\$89.51	\$54.59	\$34.92	1.574%	0.960%	0.614%	0.96%
2230 Instructional Related Technology	\$6.43	\$4.17	\$2.26	0.113%	0.073%	0.040%	0.07%
22XX All Other Support Services Instruction	\$75.08	\$41.88	\$33.20	1.320%	0.736%	0.584%	0.74%
2300 General Administration	\$144.01	\$0.00	\$144.01	2.532%	0.000%	2.532%	
2400 School Administration	\$387.08	\$387.08	\$0.00	6.805%	6.805%	0.000%	6.81%
2410 Principal/Assistant Principal	\$264.05	\$264.05	\$0.00	4.642%	4.642%	0.000%	4.64%
24XX All Other School Administration	\$123.03	\$123.03	\$0.00	2.163%	2.163%	0.000%	2.16%
2500 Business Services & Central Services	\$169.55	\$22.41	\$147.14	2.981%	0.394%	2.587%	
2600 Plant Operations and Maintenance (all expenditures)	\$596.62	\$520.80	\$75.82	10.489%	9.156%	1.333%	
2620 & 2630 Operating Buildings and Grounds	\$491.23	\$433.83	\$57.40	8.636%	7.627%	1.009%	
2610, 2640 & 2650 Maintenance	\$23.86	\$18.80	\$5.06	0.419%	0.330%	0.089%	
2660 Security	\$17.25	\$9.82	\$7.42	0.303%	0.173%	0.130%	
26XX All Other Operation & Maintenance	\$64.29	\$58.35	\$5.94	1.130%	1.026%	0.104%	
2700 Student Transportation	\$376.03	\$354.18	\$21.85	6.611%	6.227%	0.384%	
27NP Excluding Non-Public Transportation	(\$7.20)	(\$7.20)	\$0.00	-0.127%	-0.127%	0.000%	
27XX Student Transportation Less N-P Trans	\$368.83	\$346.98	\$21.85	6.484%	6.100%	0.384%	
3000 Non-Instructional	\$24.88	\$24.69	\$0.19	0.437%	0.434%	0.003%	
3100 Food Service	\$22.74	\$22.71	\$0.03	0.400%	0.399%	0.001%	
3200 Enterprise Operations	\$0.17	\$0.14	\$0.03	0.003%	0.002%	0.001%	
3300 Community Services	\$1.96	\$1.83	\$0.13	0.034%	0.032%	0.002%	
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 Less Adult Ed & Non-Public)	\$5,688.12	\$5,081.76	\$606.37	100.000%	89.340%	10.660%	73.26%

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