

2022 Regular Session

HOUSE CONCURRENT RESOLUTION NO. 23

BY REPRESENTATIVE HARRIS

SCHOOLS/FINANCE-MFP: Provides for legislative approval of the MFP formula for FY 2022-2023

1 A CONCURRENT RESOLUTION

2 To approve the formula that was developed by the State Board of Elementary and Secondary  
3 Education pursuant to Article VIII, Section 13(B) of the Constitution of Louisiana  
4 to determine the cost of a minimum foundation program of education in all public  
5 elementary and secondary schools as well as to equitably allocate the funds to parish  
6 and city school systems and that was adopted by the board on March 9, 2022.

7 WHEREAS, the minimum foundation program formula for the 2022-2023 Fiscal  
8 Year as adopted by the State Board of Elementary and Secondary Education on March 9,  
9 2022, reads as follows:

10 **PROPOSED**

11 **FY 2022-2023 MINIMUM FOUNDATION PROGRAM FORMULA**

12 The FY 2022-2023 Minimum Foundation Program (MFP) formula was adopted by the State  
13 Board of Elementary and Secondary Education on March 9, 2022. The formula determines  
14 allocations for city, parish, or other public school systems or schools. The definition of city,  
15 parish, or local public school systems and schools shall include city or parish school systems,  
16 Recovery School District including direct operated and Type 5 charter schools, Louisiana  
17 School for Math, Science, and the Arts (LSMSA), New Orleans Center for Creative Arts  
18 (NOCCA), Thrive Academy, Special School District (SSD) New Type 2 Charter schools,  
19 Legacy Type 2 Charter schools, Type 3B Charter schools, Office of Juvenile Justice (OJJ)  
20 schools, and Louisiana State University, Southern University, and University of Louisiana  
21 at Lafayette Lab schools. Type 3B Charter schools are defined as charter schools not having

1 returned to the transferring school system pursuant to R.S. 17:10.7.1 and operating  
2 independently. The formula is divided into four calculations as follows:

3 **Level 1** determines the minimum cost of education based on the education needs of  
4 each student. The cost includes funding for students enrolled in city and parish  
5 school systems, Recovery School District direct operated and Type 5 Charter  
6 schools, New Type 2 Charter schools, and Type 3B Charter schools. The cost is then  
7 shared equitably between the State and the city and parish school systems based on  
8 the ability of the systems to support education in their communities through local  
9 sales and property tax revenues.

10 **Level 2** provides an incentive for city and parish school systems to support education  
11 in their communities above the minimum level of financial support required.

12 **Level 3** provides specific legislative education funding to city, parish, or other local  
13 public school systems or schools for Continuation of Certificated and Support  
14 Worker pay raises, the Historical Formula Allocation, and Mandated Operating  
15 Costs.

16 **Level 4** provides additional funding including:

- 17 • Supplementary funding to meet specific needs at city, parish, or other  
18 local school systems and schools including International Associate  
19 Teacher Salary and Stipends Allocation, Career Development  
20 Allocation, High Cost Services Allocation, Supplemental Course  
21 Allocation, Certificated and Support Staff Pay Raise Allocations, and  
22 Certificated Mentor Teacher Stipend Allocations.
- 23 • Allocations for State-approved public school systems or schools  
24 including Legacy Type 2 Charter schools, Louisiana State University,  
25 Southern University, and University of Louisiana at Lafayette Lab  
26 schools, New Orleans Center for Creative Arts (NOCCA), Louisiana  
27 School for Math, Science, and the Arts (LSMSA), Thrive Academy,  
28 Special School District (SSD) and Office of Juvenile Justice (OJJ)  
29 schools.

- 1 • Mid-Year Allocation Adjustments to account for mid-year increases
- 2 and decreases in students in all city, parish, or other local public
- 3 school systems or schools.

4 State MFP funds shall only be expended for educational purposes. Expenditures for  
 5 educational purposes are those expenditures related to the operational and  
 6 instructional activities of city, parish, or other public school systems or schools to  
 7 include: instructional programs, pupil support programs, instructional staff  
 8 programs, school administration, general administration, business services,  
 9 operations and maintenance of plant services, student transportation services, food  
 10 services operations, enterprise operations, community services operations, facility  
 11 acquisition, and construction services and debt services as defined by Louisiana  
 12 Accounting and Uniform Governmental Handbook, Bulletin 1929.

13 **I. FORMULA CALCULATIONS**

14 **A. Level 1: Calculate State and Local Cost Allocation**

15 **1. Determine Educational Costs**

16 Eligible students from the following school systems and schools will be  
 17 counted in both the Base and Weighted Student Memberships:

- 18 a. City and parish school systems.
- 19 b. State-Approved Public Schools - The student counts of New  
 20 Type 2 Charter Schools shall be included in the membership  
 21 and weighted student counts of the city or parish school  
 22 system in which the student resides.
- 23 c. Recovery School District - The student membership and  
 24 weighted student counts of schools transferred to the  
 25 Recovery School District, both direct operated and Type 5  
 26 Charter schools, shall continue to be included in the  
 27 membership and weighted student counts of the city or parish  
 28 school system from which jurisdiction of the school was  
 29 transferred.

1           **STEP ONE: Determine the Number of Eligible Students for the Base Count**

2           The formula first counts each of the students enrolled on February 1 to determine the  
3           cost of education services. The formula utilizes the February 1 Student Membership  
4           Count to allocate funding beginning in July. The students eligible to be counted are  
5           identified in the Student Membership Definition adopted by the State Board of  
6           Elementary and Secondary Education. These students are counted as one (1.0) in the  
7           formula.

8           **STEP TWO: Determine the Number of Students Eligible for the Weighted**  
9           **Student Count**

10          The formula recognizes that providing educational services to meet the needs of  
11          particular students is more costly than regular educational services. Each special  
12          characteristic or need is given a numerical value referred to as a weight. The special  
13          needs of each student are taken into consideration by multiplying the student count  
14          for each eligible child (1.0) by each of the weights. This calculation provides  
15          additional students that are then added to the February 1 Student Membership Count  
16          to equal the Total Weighted Student Membership Count. The students and units  
17          eligible to be counted are identified in the Student Membership Definition adopted  
18          by the State Board of Elementary and Secondary Education. The following are the  
19          additional costs recognized by the formula:

20          **Low Income and English Language Learner Weight** - The formula recognizes  
21          that students living in poverty or students with a native language other than English  
22          are more likely to require additional educational services to be successful. To  
23          recognize that these services require additional costs, students that qualify for free  
24          or reduced price meals under the United States Department of Agriculture (USDA)  
25          School Food Service Program guidelines, or an alternative count as defined in the  
26          Student Membership Definition, and students identified as an English Language  
27          Learner are provided a weight of 22%.

28          **Career and Technical Education Weight** - The formula recognizes that the cost of  
29          providing materials and equipment, and teacher credentialing and training, for Career  
30          and Technical Education courses is above and beyond the cost of traditional

1 academic education. Each secondary career and technical education course in which  
2 a student is enrolled in both the fall and spring semesters is provided a weight of 6%.

3 **Special Education Weight** - The formula addresses the extra cost associated with  
4 the delivery of services required in order to meet the needs of students with  
5 disabilities. Students with disabilities that have an Individualized Education  
6 Program (IEP) plan developed according to State Board of Elementary and  
7 Secondary Education regulations are provided a weight of 150%.

8 **Gifted and Talented Weight** - The formula recognizes the cost of providing  
9 educational services to Gifted and Talented students that have an Individualized  
10 Education Program (IEP) Plan developed according to State Board of Elementary  
11 and Secondary Education regulations and are provided a 60% weight.

12 **Economy of Scale Weight** - This weight is provided for city or parish school  
13 systems to recognize a base amount of funding for fixed overhead costs that should  
14 be provided when student populations equal 7,500 students or less. The Economy  
15 of Scale Weight is calculated as a curvilinear weight of 20% at a student membership  
16 count of zero down to 0% at a student membership count equal to or greater than  
17 7,500. To calculate this weight, the February 1 Student Membership Count for each  
18 city and parish school system is subtracted from 7,500 and divided by 37,500. The  
19 result of this calculation is then multiplied by each system's February 1 Student  
20 Membership Count to determine the weighted students.

21 **STEP THREE: Determine Total Weighted Student Membership Count**

22 **Formula:**

23 **Total Weighted Student Membership Count**

24 **Equals**

25 **February 1 Student Membership Count (1.0)**

26 **Plus**

27 **Low Income and English Language Learner Weight**

28 **Career and Technical Education Weight**

29 **Special Education Weight**

30 **Gifted and Talented Weight**

1 **Economy of Scale Weight**

2 **STEP FOUR: Identify the State and Local Base Cost Per Pupil**

3 **Formula:**

4 **The State and Local Base Cost Per Pupil shall equal \$4,015.**

5 **STEP FIVE: Determine Total MFP Educational Costs**

6 **Formula:**

7 **Total MFP Educational Costs**

8 **Equals**

9 **Total Weighted Student Membership Count**

10 **Multiplied by**

11 **State and Local Base Cost Per Pupil**

12 **2. Determine State and Local Cost Allocation**

13 The Total MFP Educational Costs are shared between the State and the city or parish  
14 school systems. The ability of school systems to support the cost of education in  
15 their communities is measured by the potential to raise local revenue. This potential  
16 contribution is measured by the following three factors using the latest available data  
17 as reported through the Annual Financial Report (AFR) as required by R.S. 17:92.

18 1. Local Property Tax Revenue Contribution

19 2. Local Sales Tax Revenue Contribution

20 3. Other Local Revenue Contribution

21 **STEP ONE: Determine the Local Property Tax Revenue Contribution**

22 **Formula:**

23 **Local Property Tax Revenue Contribution**

24 **Equals**

25 **State Computed Property Tax Millage (debt and non-debt)**

26 **Times**

27 **Net Assessed Property Value**

28 **Net Assessed Property Value Increase Cap** - If a school system's Net Assessed  
29 Property Value has increased equal to or greater than 10% over the prior year Net  
30 Assessed Property Value, then the growth in the Net Assessed Property Value is

1 capped at 10%. This cap is applied on a year-to-year basis comparing the current  
2 year Net Assessed Property Value to the prior year uncapped Net Assessed Property  
3 Value.

4 Computed Property Tax Millage - The Computed Property Tax Millage is calculated  
5 annually at the rate necessary to maintain a state and local allocation ratio of  
6 65%/35%.

7 **STEP TWO: Determine the Local Sales Tax Revenue Contribution**

8 **Formula:**

9 **Local Sales Tax Revenue Contribution**

10 **Equals**

11 **Computed Sales Tax Base (debt and non-debt) (including TIF areas)**

12 **Multiplied By**

13 **State Computed Sales Tax Rate**

14 **Mid-Year Rate Increases** - If a local school system's sales tax goes into effect  
15 during the fiscal year, the tax rate is prorated to an annual rate applicable for the total  
16 revenue generated.

17 **Sales Tax Increase Cap** - If a system's Computed Sales Tax Base increased equal  
18 to or greater than 15% over the Computed Sales Tax Base calculated in the prior year  
19 formula, then the growth in the Computed Sales Tax Base will be capped at 15%  
20 over the amount used in the prior year formula. This cap will be applied on a  
21 year-to-year basis comparing the current year sales tax base to the prior year  
22 uncapped sales tax base.

23 **Computed Sales Tax Rate** - The Computed Sales Tax Rate is calculated annually  
24 at the rate necessary to maintain a state and local allocation ratio of 65%/35%.

25 **STEP THREE: Determine Other Local Revenue Contribution**

26 **Formula:**

27 **Other Local Revenue Contribution**

28 **Equals**

29 **State Revenue in lieu of taxes**

30 **Plus**

1                   **Federal Revenue in lieu of taxes**

2                               **Plus**

3                               **50% of Earnings on Property**

4           **STEP FOUR: Determine Local Cost Allocation**

5                   **Formula:**

6                   **Local Cost Allocation**

7                               **Equals**

8                               **Property Tax Contribution**

9                               **Plus**

10                   **Sales Tax Contribution**

11                               **Plus**

12                               **Other Revenues Contribution**

13           **STEP FIVE: Determine State Cost Allocation**

14                   **Formula:**

15                   **State Cost Allocation**

16                               **Equals**

17                               **Total State and Local Cost**

18                               **Minus**

19                               **Local Cost Allocation**

20                   **Minimum State Cost Allocation** - In no event shall the State Cost  
21                   Allocation be less than 25% of Total Level 1 Cost for any city or parish  
22                   school system.

23           **B. Level 2: Incentive for Local Effort**

24                   Level 2 provides incentives for city and parish school systems that contribute  
25                   a greater proportion of local revenues towards the cost of education in their  
26                   communities by increasing local property and sales tax revenues. This effort  
27                   is measured using the latest available data for the following sources of  
28                   revenue as reported in the Annual Financial Report (AFR) as required in R.S.  
29                   17:92.

30                               **1. Total Sales Taxes**



- 1                    2. Total Property Taxes
- 2                    3. State and Federal Revenue in Lieu of Taxes
- 3                    4. 50% Earnings on Property Revenue

**STEP ONE: Determine Eligible Local Revenue**

**Formula:**

**Eligible Local Revenue**

**Equals**

**Total Sales Tax Revenue**

**Plus**

**Total Property Tax Revenue**

**Plus**

**State and Federal Revenue in Lieu of Taxes**

**Plus**

**50% of Earnings on Property Revenue**

**STEP TWO: Determine Local Revenue Eligible for Incentive**

**Formula:**

**Local Revenue Eligible for Incentive**

**Equals**

**Eligible Local Revenue**

**Minus**

**Local Cost Allocation**

**STEP THREE: Determine the Limit on Revenue Eligible for Incentive**

**Formula:**

**Limit on Revenue Eligible for Incentive**

**Equals**

**Total State and Local Cost Allocation Multiplied by 34%**

**STEP FOUR: Determine Local Support of Level 2 Incentive**

**Formula:**

**Local Support of Level 2 Incentive**

**Equals**

1                   **Lesser of Local Revenue Eligible for Incentive or Limit on Local**  
2                   **Revenue Eligible for Incentive**

3                               **Multiplied by**

4                   **Local Cost Allocation Percentage (Level 1)**

5                               **Multiplied by**

6                   **Level 2 Incentive Factor**

7                   **Level 2 Incentive Factor** - The Level 2 Incentive Factor determines the  
8                   amount of local support required in Level 2. In FY 2014-2015, the Level 2  
9                   Incentive Factor is established at 1.72.

10                   **STEP FIVE: Determine State Cost of Level 2 Incentive**

11                               **Formula:**

12                   **State Support of Level 2 Incentive**

13                               **Equals**

14                   **Lesser of Local Revenue Eligible for Incentive or Limit on Local**  
15                   **Revenue Eligible for Incentive**

16                               **Minus**

17                   **Local Support of Level 2 Incentive**

18                   **C. Level 3: Legislative Allocations**

19                   Level 3 provides funding for three programs that address funding for school  
20                   systems and schools regarding teacher and support worker pay raises,  
21                   historical formula allocations, and mandated operating costs, and are in  
22                   addition to allocations provided in Level 1 and 2. These allocations are as  
23                   follows:

24                               **Formula:**

25                   **Total Level 3 Legislative Allocations**

26                               **Equals**

27                   **Continuation Pay Raises**

28                               **Plus**

29                   **Historical Formula Allocation**

30                               **Plus**

1                   **Mandated Costs in Health Insurance, Retirement, and Fuel**

2                   **STEP ONE: Calculate Continuation Funding for Pay Raises**

3                   **1.**       Certificated Personnel Pay Raises were implemented in four recent years to  
4 assist in increasing Teacher and School Leader pay to the Southern Regional  
5 Average. These funds continue to be provided directly to systems and schools to  
6 support these increased salaries.

7                   a.        Certificated Personnel Pay Raises provided in 2001-2002, 2006-2007,  
8 2007-2008, and 2008-2009 will continue for each school system and school  
9 based on the calculated per pupil amount times the February 1 Student  
10 Membership Count.

11                  **2.**       Non-certificated Support Worker Pay Raises were implemented in three  
12 recent years to assist with increasing these salaries.

13                  a.        Non-certificated Support Worker Pay Raises provided in 2002-2003,  
14 2006-2007, and 2007-2008 will continue for each school system and school  
15 based on the calculated per pupil amount times the February 1 Student  
16 Membership Count.

17                  **3.**       This provision applies to city and parish school systems, Recovery School  
18 District, New Orleans Center for Creative Arts (NOCCA), Louisiana School for  
19 Math, Science, and the Arts (LSMSA), Thrive Academy, Special School District  
20 (SSD), Legacy Type 2 Charter Schools, New Type 2 Charter Schools, Type 3B  
21 Charter Schools, Louisiana State University, Southern University, and University of  
22 Louisiana at Lafayette Lab schools, and Office of Juvenile Justice (OJJ).

23                   **STEP TWO: Calculate Historical Formula Allocations**

24                   **Allocations for Insurance and Pay Raises** - The following school systems  
25 are being provided continuing funding for the 1994 insurance supplement  
26 and employee pay raises provided by the Legislature beginning in 1997  
27 through 1999:   East Baton Rouge, Iberville, Jefferson, Lafayette,  
28 Plaquemines, Pointe Coupee, St. Charles, St. James, and West Feliciana.

29                   **Redistribution Allocation** - After setting aside the insurance and pay raise  
30 funding, the balance of the "Hold Harmless" funding was removed from

1           these school districts over ten years from 2006-2007 to 2016-2017:  
2           Concordia, East Baton Rouge, Evangeline, Iberville, Jefferson, Plaquemines,  
3           St. Charles, St. James, and West Feliciana.

4           The amount of funding removed from the districts listed above is reserved  
5           and redistributed to the remaining city, parish or other local public school  
6           systems or schools. The total amount is divided by the total number of  
7           students within these same city, parish or other local public school systems  
8           or schools to calculate a per pupil amount. The allocation is determined  
9           using the per pupil amount multiplied by the current year student count.

10           **STEP THREE: Determine Allocation for Increasing Mandated Costs in Health**  
11           **Insurance, Retirement, and Fuel**

12           City, parish or other local public school systems or schools shall receive a  
13           minimum of \$100.00 for each student in the prior year February 1  
14           membership to offset these increasing operational costs.

15           The following formula is applied to determine the Level 1, 2, and 3 State Cost  
16           Allocation Per Pupil:

17           **Formula:**  
18           **Level 1, 2, and 3 State Cost Allocation Per Pupil**  
19                   **Equals**  
20           **Level 1 State Cost Allocation Per Pupil**  
21                   **Plus**  
22           **Level 2 State Cost Allocation Per Pupil**  
23                   **Plus**  
24           **Level 3 State Cost Allocation Per Pupil**

25           **D. Level 4: Supplementary Allocations**

26           **1. Specific Needs Allocations**

27           Specific Needs Allocations provide funding for four allocations for specific  
28           purposes and is in addition to system level allocations from Levels 1, 2, and

29           3. These allocations are as follows:

1                    **Formula:**

2                    **Total Level 4 Supplementary Allocations**

3                    **Equals**

4                    **International Language Associate Program Salary and Stipend**

5                    **Allocation**

6                    **Plus**

7                    **Career Development Allocation**

8                    **Plus**

9                    **High Cost Services Assistance Allocation**

10                   **Plus**

11                   **Supplemental Course Allocation**

12                   **Plus**

13                   **2019-20 Certificated and Non-Certificated Pay Raises**

14                   **Plus**

15                   **2021-22 Certificated and Non-Certificated Pay Raises**

16                   **Plus**

17                   **2022-23 Certificated and Non-Certificated Pay Raises**

18                   **Plus**

19                   **Certificated Mentor Teacher Stipend**

20                   **STEP ONE: Calculate International Language Associate Salary and Stipend**

21                   **Allocation**

22                   **Salary Allocation** - Any city, parish, or other public school system or school

23                   employing an International Language Associate or a graduate of the Escadrille

24                   Louisiane program shall receive a supplemental allocation from State Board of

25                   Elementary and Secondary Education of \$21,000 per teacher. The state shall

26                   maintain support of the International Language Associate program at a maximum of

27                   300 International Language Associates employed in any given year.

28                   These teachers shall be paid by the employing city, parish, or other local

29                   public school system or school at least the state average classroom teacher salary

30                   (without PIP) by years of experience and degree beginning with year three. Of the

1           \$21,000 allocation, \$20,000 shall be allocated to the school where the teacher is  
2           employed and the funds used to support the total cost of the teacher salary, and the  
3           remaining amount shall be associated with costs of VISA sponsorship pursuant to  
4           State Board of Elementary and Secondary Education regulations.

5                   **Stipend Allocation** - First year teachers will receive an installation incentive  
6           of an additional \$6,000; second and third year teachers will receive a retention  
7           incentive of an additional \$4,000. These amounts must be provided to each  
8           International Associate Teacher or Escadrille Louisiane graduate by each school  
9           district or school in which they are employed.

10           **STEP TWO: Career Development Allocation**

11                   The cost of providing materials and equipment, course tuition, and teacher  
12           credentialing and training to attain a statewide industry-based credential is above and  
13           beyond the cost typically required for high school courses. An allocation will be  
14           provided to support the development of these technical courses required for  
15           statewide credentials in city and parish school systems and other public schools.

16                   The first step in the allocation is to calculate six percent (6%) of the MFP  
17           State and Local Base Cost Per Pupil to determine the Career Development Per Pupil  
18           Amount. The Career Development Per Pupil Amount will be provided for each  
19           qualifying student course enrollment in grades 9 through 12.

20                   If a city or parish school system receives less than \$25,000 from the Career  
21           Development Per Pupil Amount, then the city or parish school system will be  
22           provided an economies of scale minimum allocation of \$25,000. If other public  
23           school systems and schools containing grades 9 through 12 receive less than \$10,000  
24           from the Per Pupil Amount, then the other public school systems and schools  
25           containing grades 9 through 12 will be provided an economies of scale minimum  
26           allocation of \$10,000.

27                   **Formula:**

28                   **Career Development Allocation Per Pupil**

29                   **Equals**

30                   **MFP State and Local Base Cost Per Pupil**

1                                   **Multiplied By**  
2                                   **Six Percent (6%)**  
3                                   **Formula:**  
4                                   **Career Development Allocation**  
5                                   **Equals**  
6                                   **Career Development Allocation Per Pupil**  
7                                   **Multiplied By**  
8                                   **Qualifying Student Course Enrollments**  
9                                   **in Grades 9 through 12**

10                   **STEP THREE: Calculate High Cost Services Assistance**

11                   High cost services for students with disabilities generate a particular budget  
12                   challenge for city, parish, and other public school systems and schools.

13                   In an effort to assist with these expenses, an allocation will be provided to  
14                   city, parish, and other public school systems and schools which submit  
15                   documentation as required by the Louisiana Department of Education substantiating  
16                   that the prior year cost of services for a specific student exceeds three times the most  
17                   recent state average total expenditure per pupil amount.

18                   Once costs associated with providing services for a student with a disability  
19                   or disabilities have been verified, the city or parish school system or other public  
20                   school will be eligible to receive an allocation to assist with these costs. The  
21                   allocation will be limited by the amount budgeted for the High Cost Services  
22                   Assistance Allocation. So as to be equitably distributed, the total allocation provided  
23                   to city and parish school systems versus other public schools shall be proportional  
24                   to the share of total qualifying applications submitted by city and parish school  
25                   systems versus other public schools.

26                   The first step in the allocation will be to calculate the impact of these costs  
27                   on the budget of the school system or school using the latest available state and local  
28                   revenue data. The High Cost Services requested for reimbursement will be reduced  
29                   by the MFP state and local amount allocated on behalf of each student from Levels

1           1, 2, and 3. The next step will rank the Percent (%) Impact from highest to lowest  
2           percent, with two separate rank listings for school systems and other public schools.

3                   **Formula:**

4                   **Percent (%) Impact on Budget**

5                           **Equals**

6                   **Cost of Services**

7                           **Divided By**

8                   **Total State and Local Revenue**

9           The two ranked listings will be divided into four tiers and allocations will be  
10          provided based on a percentage from one hundred percent reimbursement in the  
11          highest funded tier with smaller percentages reimbursed in the lower tiers based on  
12          where the school system or school falls within the tiers on one of the two lists.

13           **STEP FOUR: Calculate Supplemental Course Allocation**

14           Pursuant to R.S. 17:4002.1 through 4002.6, the Supplemental Course  
15          Allocation shall provide for the cost of secondary course choices specifically  
16          approved by the State Board of Elementary and Secondary Education. For each city  
17          and parish school system and other public school, the allocation shall equal the  
18          number of students enrolled in grades 7 through 12 as of February 1 each year  
19          multiplied by \$70 per pupil.

20                   **Formula:**

21                   **Supplemental Course Allocation for School Systems or Other Public**  
22                   **Schools**

23                           **Equals**

24                   **Supplemental Course Allocation Per Pupil**

25                           **Multiplied By**

26                   **Number of Students in Grades 7 through 12**

27           If the entire allocation is not committed by the city or parish public school  
28          systems or other public school by a date set forth by the Louisiana Department of  
29          Education, the original allocation will be reduced by the uncommitted amount. The  
30          total uncommitted amount from each city or parish public school systems or other



1 public school will be reallocated to those city or parish public school systems or  
2 other public schools that obligated one hundred percent of their original allocation  
3 based on criteria set forth by the Louisiana Department of Education.

4 **STEP FIVE: Calculate 2019-20 Certificated and Non-Certificated Pay Raises**

5 **1. Certificated Personnel Pay Raise**

6 Each city, parish, or other public school district or school shall receive  
7 \$1,000 plus the current year annual retirement contribution rate as  
8 established for the Teachers' Retirement System of Louisiana in the actuarial  
9 valuation approved by the Public Retirement Systems' Actuarial Committee  
10 based on the staffing data submitted to the official department personnel data  
11 reporting system as of October 1 to provide an across the board \$1,000 pay  
12 raise and any associated retirement for K-12 classroom educators and other  
13 certificated K-12 personnel defined per Louisiana Department of Education  
14 Bulletin 1929 to include:

15 Teachers (all function codes 1000-2200s, object code 112);  
16 Therapists/Specialists/Counselors (function codes 1000-2200s, object  
17 code 113); School Site-based Principals, Assistant Principals, and  
18 Other School Administrators (function code 2400s, object code 111);  
19 Central Office Certificated Administrators (functioncodes 1000-2200  
20 & 2324, 2831, and 2832 (excluding 2130s), object code 111); School  
21 Nurses (function code 2134, object code 118); and Sabbaticals  
22 (function codes 1000-2200s, 2134, and 2400s, object code 140).

23 **2. Non-Certificated Personnel Pay Raise**

24 Each city, parish, or other public school district or school shall receive \$500  
25 plus the current year annual retirement contribution rate as established for the  
26 Louisiana School Employees' Retirement System in the actuarial valuation  
27 approved by the Public Retirement Systems' Actuarial Committee based on  
28 the staffing data submitted to the official department personnel data reporting  
29 system as of October 1 to provide an across the board \$500 pay raise and

1 associated retirement for non-certificated K-12 personnel defined per  
2 Louisiana Department of Education Bulletin 1929 to include:

3 Aides (function codes 1000-4900s, object code 115); Support  
4 Supervisors (function codes 2130s, 2300s (excluding 2311, 2321,  
5 2324, 2831 and 2832) and 2500-4900s, object code 111);  
6 Clerical/Secretarial (function codes 1000-4900s, object code 114);  
7 Service Workers (function codes 1000-4900s, object code 116);  
8 Skilled Craftsmen (function codes 1000-4900s, object code 117);  
9 Degreed Professionals (function codes 1000-4900s, (excluding  
10 2134s) object code 118); and Other Personnel (function codes  
11 1000-4900s, object codes 100, 110 and 119).

12 **STEP SIX: Calculate 2021-22 Certificated and Non-Certificated Pay Raises**

13 **1. Certificated Personnel Pay Raise**

14 Each city, parish, or other public school district or school shall receive \$800  
15 plus the current year annual retirement contribution rate as established for the  
16 Teachers' Retirement System of Louisiana in the actuarial valuation approved  
17 by the Public Retirement Systems' Actuarial Committee based on the staffing  
18 data submitted to the official department personnel data reporting system as  
19 of October 1 to provide an across the board \$800 pay raise and any  
20 associated retirement for K-12 classroom educators and other certificated  
21 K-12 personnel defined per Louisiana Department of Education Bulletin  
22 1929 to include:

23 Teachers (all function codes 1000-2200s, object code 112);  
24 Therapists/Specialists/Counselors (function codes 1000-2200s, object  
25 code 113); School Site-based Principals, Assistant Principals, and  
26 Other School Administrators (function code 2400s, object code 111);  
27 Central Office Certificated Administrators (function codes 1000-2200  
28 & 2324, 2831, and 2832 (excluding 2130s), object code 111); School  
29 Nurses (function code 2134, object code 118); and Sabbaticals  
30 (function codes 1000-2200s, 2134, and 2400s, object code 140).

1                   **2.       Non-Certificated Personnel Pay Raise**

2                   Each city, parish, or other public school district or school shall receive \$400  
3                   plus the current year annual retirement contribution rate as established for the  
4                   Louisiana School Employees' Retirement System in the actuarial valuation  
5                   approved by the Public Retirement Systems' Actuarial Committee based on  
6                   the staffing data submitted to the official department personnel data reporting  
7                   system as of October 1 to provide an across the board \$400 pay raise and  
8                   associated retirement for non-certificated K-12 personnel defined per  
9                   Louisiana Department of Education Bulletin 1929 to include:

- 10                               Aides (function codes 1000-4900s, object code 115); Support
- 11                               Supervisors (function codes 2130s, 2300s (excluding 2311, 2321,
- 12                               2324, 2831 and 2832) and 2500-4900s, object code 111);
- 13                               Clerical/Secretarial (function codes 1000-4900s, object code 114);
- 14                               Service Workers (function codes 1000-4900s, object code 116);
- 15                               Skilled Craftsmen (function codes 1000-4900s, object code 117);
- 16                               Degreed Professionals (function codes 1000-4900s, (excluding
- 17                               2134s) object code 118); and Other Personnel (function codes
- 18                               1000-4900s, object codes 100, 110 and 119).

19                   **STEP SEVEN: Calculate 2022-23 Certificated and Non-Certificated Pay Raises**

20                   **1.       Certificated Personnel Pay Raise**

21                   Each city, parish, or other public school district or school shall receive  
22                   \$1,500 plus the current year annual retirement contribution rate as  
23                   established for the Teachers' Retirement System of Louisiana in the actuarial  
24                   valuation approved by the Public Retirement Systems' Actuarial Committee  
25                   based on the staffing data submitted to the official department personnel data  
26                   reporting system as of October 1 to provide an across the board \$1,500 pay  
27                   raise and any associated retirement for K-12 classroom educators and other  
28                   certificated K-12 personnel defined per Louisiana Department of Education  
29                   Bulletin 1929 to include:

1 Teachers (all function codes 1000-2200s, object code 112);  
 2 Therapists/Specialists/Counselors (function codes 1000-2200s, object  
 3 code 113); School Site-based Principals, Assistant Principals, and  
 4 Other School Administrators (function code 2400s, object code 111);  
 5 Central Office Certificated Administrators (function codes 1000-2200  
 6 & 2324, 2831, and 2832 (excluding 2130s), object code 111); School  
 7 Nurses (function code 2134, object code 118); and Sabbaticals  
 8 (function codes 1000-2200s, 2134, and 2400s, object code 140).

**2. Non-Certificated Personnel Pay Raise**

10 Each city, parish, or other public school district or school shall receive \$750  
 11 plus the current year annual retirement contribution rate as established for the  
 12 Louisiana School Employees' Retirement System in the actuarial valuation  
 13 approved by the Public Retirement Systems' Actuarial Committee based on  
 14 the staffing data submitted to the official department personnel data reporting  
 15 system as of October 1 to provide an across the board \$750 pay raise and  
 16 associated retirement for non-certificated K-12 personnel defined per  
 17 Louisiana Department of Education Bulletin 1929 to include:

18 Aides (function codes 1000-4900s, object code 115); Support  
 19 Supervisors (function codes 2130s, 2300s (excluding 2311, 2321,  
 20 2324, 2831 and 2832) and 2500-4900s, object code 111);  
 21 Clerical/Secretarial (function codes 1000-4900s, object code 114);  
 22 Service Workers (function codes 1000-4900s, object code 116);  
 23 Skilled Craftsmen (function codes 1000-4900s, object code 117);  
 24 Degreed Professionals (function codes 1000-4900s, (excluding  
 25 2134s) object code 118); and Other Personnel (function codes  
 26 1000-4900s, object codes 100, 110 and 119).

**STEP EIGHT: Calculate Certificated Mentor Teacher Stipend Allocation**

28 The Louisiana teacher preparation model includes mentor teachers to support  
 29 undergraduate year-long residents and post-baccalaureate certification residents.

30 These mentor teachers are professionally trained, credentialed teachers with skills

1 to support aspiring and new teachers. A \$2,000 stipend will be provided to city,  
 2 parish, or other public school systems or schools for each employed certificated  
 3 mentor teacher or teacher serving as the assigned mentor or record responsible for  
 4 supporting undergraduate and post baccalaureate resident teachers. Each city, parish,  
 5 or other public school system or school shall receive an allocation equal to \$2,000  
 6 multiplied by each certificated mentor teacher employed to support undergraduate  
 7 or post baccalaureate residents as reported in the staffing data submitted to the  
 8 official department personnel data reporting system as of October 1. School systems  
 9 or schools receiving this funding allocation must provide the \$2,000 stipend to the  
 10 qualifying mentor teacher(s).

11 **2. Allocations for Other Public Schools**

12 **STEP ONE: Louisiana State University, Southern University, and University**  
 13 **of Louisiana at Lafayette Laboratory Schools**

- 14 1. State Cost Allocation
- 15 a. The February 1 Student Membership count at the Louisiana  
 16 State University, Southern University, and University of  
 17 Louisiana at Lafayette Lab Schools shall be multiplied by the  
 18 Average State Cost Allocation Per Pupil to equal the  
 19 Louisiana State University, Southern University, and  
 20 University of Louisiana at Lafayette Lab Schools State Cost  
 21 Allocation.
- 22 b. Funds appropriated for these schools shall be allocated to the  
 23 institution of higher education operating such a school. Each  
 24 such institution of higher education shall ensure the equitable  
 25 expenditure of such funds to operate such schools.

26 **STEP TWO: Legacy Type 2 Charter Schools**

27 A Legacy Type 2 Charter school is a Type 2 Charter school approved by the State  
 28 Board of Elementary and Secondary Education before July 1, 2008.

- 29 1. State Cost Allocation

1 a. Any Legacy Type 2 Charter school shall annually be allocated  
2 funds as determined by applying the formula contained in R.S.  
3 17:3995.

4 b. The State Cost Allocation equals the number of students  
5 multiplied by the State Per Pupil for the system where the student  
6 resides.

7 2. Local Cost Allocation

8 a. Any Legacy Type 2 Charter school shall annually be allocated  
9 funds as determined by applying the formula contained in R.S.  
10 17:3995.

11 b. The Local Cost Allocation equals the number of students  
12 multiplied by the Local Per Pupil for the system where the student  
13 resides.

14 c. For any student enrolled in a Legacy Type 2 Charter school,  
15 the Local Cost Allocation shall be funded by the State.

16 3. The exclusion of any portion of local revenues specifically dedicated  
17 by the legislature or by voter approval to capital outlay or debt  
18 service shall be applicable only to a charter school housed in a  
19 facility or facilities provided by the district in which the charter  
20 school is located.

21 **STEP THREE: Office of Juvenile Justice (OJJ) Schools**

22 1. Eligible Schools - Any elementary and secondary school operated by  
23 the Office of Juvenile Justice (OJJ) in a secure care facility shall be  
24 considered a public elementary or secondary school and, as such, the  
25 Office of Juvenile Justice (OJJ) shall be annually appropriated funds  
26 for these students.

27 2. Eligible Students - Each student counted in the prior year average  
28 daily membership, as defined by the State Board of Elementary and  
29 Secondary Education in the Student Membership Definition, is  
30 calculated by dividing the number of days the student is under the

1 guidance and direction of teachers by the total instructional days  
2 during the specified school year.

3 3. Allocation - The Office of Juvenile Justice (OJJ) shall annually be  
4 allocated funds for the eligible students. For each student enrolled in  
5 these schools, both a State Cost Allocation and a Local Cost  
6 Allocation shall be provided.

7 4. State Cost Allocation

8 a. The State Cost Allocation is equal to the State Cost Allocation  
9 Per Pupil for the system where each student resided prior to  
10 adjudication multiplied by the prior year average daily membership  
11 of the Office of Juvenile Justice schools.

12 b. The State Cost Allocation Per Pupil allocation shall be  
13 adjusted based on a factor determined by the Louisiana Department  
14 of Education to provide for the differential in the number of  
15 educational days provided to the students in the custody of the Office  
16 of Juvenile Justice (OJJ).

17 c. Additionally, the State Cost Allocation Per Pupil shall be  
18 adjusted based on a factor determined by the Louisiana Department  
19 of Education to recognize the increased number of special education  
20 students in the Office of Juvenile Justice (OJJ) schools relative to the  
21 state average special education student population.

22 d. The average daily membership will be reconciled on an  
23 annual basis using the latest available data.

24 5. Local Cost Allocation

25 a. Each student counted in the prior year average daily  
26 membership, as defined by the State Board of Elementary and  
27 Secondary Education, shall be provided for and funded from the  
28 minimum foundation program a Local Cost Allocation Per Pupil  
29 equal to the Local Cost Allocation Per Pupil for the district where the  
30 student resided prior to adjudication.

1                   b.       The Local Cost Allocation is equal to the Local Cost  
2 Allocation Per Pupil for the system where each student resided prior  
3 to adjudication multiplied by the prior year average daily  
4 membership of the Office of Juvenile Justice schools.

5                   c.       For the purpose of the Local Cost Allocation Per Pupil, the  
6 average daily membership of the Office of Juvenile Justice (OJJ)  
7 shall be included in the membership counts of the city, parish, or  
8 other local public school board in which the student resided prior to  
9 adjudication to the Office of Juvenile Justice.

10                  d.       For a district(s) that shares local revenue, the allocation for  
11 the Office of Juvenile Justice will be completed before the  
12 calculation of local revenues.

13                  e.       The Local Cost Allocation Per Pupil shall be funded with a  
14 transfer of the MFP monthly amount representing the Local Cost  
15 Allocation Per Pupil from the city, parish, or other local public school  
16 board in which the attending students resided prior to adjudication to  
17 the Office of Juvenile Justice (OJJ).

18                  f.       The average daily membership will be reconciled on an  
19 annual basis using the latest available data.

20                   **3.    Mid-Year Student Allocations**

21                  a.       Student counts in October and February may result in  
22 mid-year allocation adjustments for the following: city and parish  
23 school systems, Recovery School District, New Type 2 Charter  
24 schools, Legacy Type 2 Charter schools, Type 3B Charter schools,  
25 Louisiana State University, Southern University, and University of  
26 Louisiana at Lafayette Lab schools, Louisiana School for Math,  
27 Science and the Arts (LSMSA), New Orleans Center for Creative  
28 Arts (NOCCA), Thrive Academy, and Special School District (SSD).

29                  b.       If the current year October 1 Mid-Year Student Count is more  
30 or less than the prior year February 1 student count, an adjustment to



1 the current year allocation shall be made for each student gained or  
2 lost. The October adjustment equals the number of students gained  
3 or lost times the annual State Cost per pupil allocation amount for the  
4 system or school in which the change occurred. The February  
5 adjustment equals the number of students gained or lost times  
6 one-half of the State Cost per pupil allocation for the system or  
7 school in which the change occurred.

8 c. Individual adjustments shall be made for increases or  
9 decreases in the October or February Mid-Year Student Counts for  
10 the Recovery School District, the system of prior jurisdiction, and  
11 Type 5 Charter schools.

12 d. Mid-Year adjustments for the Recovery School District shall  
13 utilize the final State Cost per pupil allocation for the system of prior  
14 jurisdiction.

15 e. If the Recovery School District qualifies for an October  
16 Mid-Year Adjustment to the State Cost per pupil allocation, a  
17 Mid-Year adjustment shall also be made to the Local Cost per pupil  
18 allocation for the system of prior jurisdiction. The October Local  
19 Cost per pupil allocation shall be recalculated based on updated  
20 revenue data for the system of prior jurisdiction. There shall be no  
21 recalculation of the Local Cost per pupil allocation in conjunction  
22 with the February 1 student count.

23 f. City, Parish, or Local public school systems or schools in the  
24 first year of operation are not eligible for an October Mid-Year  
25 Adjustment. However, their allocation will be finalized using  
26 October 1 data. The newly opened city, parish, or local public school  
27 systems or schools will qualify for the February 1 mid-year  
28 adjustment.

29 g. October and February Mid-Year Adjustments shall be  
30 combined and applied in the March through June payments.

1                   **Total MFP State Cost Allocation**

2                   **Formula:**

3                   **Total MFP State Cost Allocation**

4                               **Equals**

5                   **Level 1 State Cost Allocation**

6                               **Plus**

7                   **Level 2 State Cost Allocation**

8                               **Plus**

9                   **Level 3 State Cost Allocation**

10                              **Plus**

11                   **Level 4 State Cost Allocation**

12           **II.    FORMULA CALCULATIONS FOR STATE-APPROVED PUBLIC**  
13                   **SCHOOLS**

14           **A.    Recovery School District**

15                   1.    State Cost Allocation

16                               a.    Once all final calculations are made, the final State Cost  
17                                       Allocation Per Pupil Amount for the city or parish school system  
18                                       which counted the Recovery School District students will be  
19                                       multiplied by the February 1 Recovery School District Student  
20                                       Membership Count to equal the Recovery School District State Cost  
21                                       Allocation.

22                               b.    In a system with one or more Type 3B charter schools, if the  
23                                       Type 3B charter is not its own LEA, the local school system shall  
24                                       distribute minimum foundation program formula funds to each Type  
25                                       3B charter school in the system pursuant to calculations determined  
26                                       by the Louisiana Department of Education. If the Type 3B charter is  
27                                       its own LEA, such payments shall be made to the Type 3B charter  
28                                       school by the Louisiana Department of Education. Such calculations  
29                                       shall include differentiated funding weights for certain students,  
30                                       including students identified as being eligible for special education

1 services. The calculations shall ensure equity so that each Type 3B  
2 charter school in the system receives a per-pupil amount equal to the  
3 amount a Type 5 charter school located in the same parish or school  
4 system boundary would have received from the Recovery School  
5 District (RSD).

6 2. Local Cost Allocation

7 a. In addition to the State Cost Allocation, the Recovery School  
8 District shall receive an applicable Local Cost Allocation.

9 **Formula:**

10 **Local Cost Allocation Per Pupil**

11 **Equals**

12 **Projected Local Revenues from District of Prior Jurisdiction**

13 **Divided by**

14 **Total School District Membership (Recovery School District Student**  
15 **Membership Count plus Student Membership Count for the system of**  
16 **prior jurisdiction plus New Type 2 Charter school students residing in**  
17 **the jurisdiction)**

18 b. To begin the fiscal year, the Local Cost allocation is based on  
19 eligible projected local revenues for the most recent prior fiscal year  
20 from the city or parish school district that had jurisdiction of the  
21 school prior to its transfer.

22 c. For purposes of the Recovery School District calculation,  
23 local revenue is defined to include revenue from the following  
24 sources, excluding any portion which has been specifically dedicated  
25 by the legislature or by voter approval to capital outlay or debt  
26 service, per the definitions in the Annual Financial Report (AFR) and  
27 the Louisiana Accounting and Uniform Governmental Handbook as  
28 reported to the Louisiana Department of Education:

- 29 1. Sales and use taxes, less any tax collection fee paid by the  
30 school system

1                                 2. Ad valorem taxes, less any tax collection fee paid by the  
2                                 school system

3                                 3. Earnings from sixteenth section lands owned by the school  
4                                 system

5                                 d.         The exclusion of any portion of local revenues specifically  
6                                 dedicated by the legislature or by voter approval to capital outlay or  
7                                 debt service shall be applicable only to a charter school housed in a  
8                                 facility or facilities provided by the system in which the charter  
9                                 school is located.

10                                e.         The projected local revenues shall be divided by the Total  
11                                School District Membership Count including the Recovery School  
12                                District Student Membership Count, both operated and charter  
13                                schools, plus the Student Membership Count of the system of prior  
14                                jurisdiction. If any New Type 2 Charter School student resides  
15                                within the physical boundaries of the system of prior jurisdiction, this  
16                                school the student attends shares in the local revenues of the system  
17                                of prior jurisdiction. As a result, the New Type 2 Charter School  
18                                Student Membership Count of the students residing in the jurisdiction  
19                                will be added to the Recovery School District and the system of prior  
20                                jurisdiction Student Membership Count.

21                                f.         The Local Cost Allocation for the Recovery School District  
22                                is determined by multiplying the local revenue per pupil times the  
23                                number of Recovery School District students used in the MFP final  
24                                allocation.

25                                **Formula:**  
26                                **Local Cost Allocation**  
27                                **Equals**  
28                                **Projected Local Revenues from District of Prior Jurisdiction Per Pupil**  
29                                **Multiplied By**  
30                                **Recovery School District Student Membership Count**

1 g. Once the local amount is determined, it is adjusted to a  
2 monthly amount that is transferred from the MFP monthly allocation  
3 of the city, parish, or other local public school board of prior  
4 jurisdiction to the Recovery School District.

5 h. Based on the October 1 Student Membership Count, the local  
6 revenue allocation per student will be recalculated and there will be  
7 a corresponding adjustment in the local revenue allocation. No  
8 recalculation of the local revenues per student will occur as a result  
9 of the February 1 Student Count adjustment.

10 i. During the third quarter of the fiscal year, the local revenue  
11 allocation per student shall be adjusted to reflect actual prior year  
12 local revenue data.

13 j. A final reconciliation will occur based upon the receipt of the  
14 annual audited financial statements of the system of prior  
15 jurisdiction. If an increase or decrease in local revenue collections  
16 exists, the state superintendent may establish a payment schedule. In  
17 the event that the fiscal status of the system of prior jurisdiction or  
18 the Recovery School District changes during the fiscal year or on or  
19 before the final reconciliation, the state superintendent may adjust the  
20 local revenue based on the revenues identified.

21 3. Monies appropriated to the Recovery School District, except for  
22 administrative costs, that are attributable to the transfer of a school from a  
23 prior school system and monies allocated or transferred from the prior system  
24 to the Recovery School District shall be expended solely on the operation of  
25 schools transferred from the prior system to the jurisdiction of the Recovery  
26 School District.

27 **B. New Type 2 Charter Schools**

28 A New Type 2 Charter school is a Type 2 Charter school approved after July 1,  
29 2008, by the State Board of Elementary and Secondary Education.

30 1. State Cost Allocation

1 a. Any New Type 2 Charter School shall annually be provided  
2 a State Cost Allocation as determined by applying the formula  
3 contained in R.S. 17:3995.

4 b. The State Cost Allocation equals the number of students  
5 multiplied by the State Cost Allocation Per Pupil for the system in  
6 which the student resides.

7 c. Mid-Year Adjustments shall adhere to the guidelines  
8 established in this document.

9 2. Local Cost Allocation

10 a. Any New Type 2 Charter school shall annually be provided  
11 a Local Cost Allocation by applying the formula contained in R.S.  
12 17:3995.

13 b. The Local Cost Allocation equals the number of students  
14 multiplied by the Local Cost Allocation Per Pupil for the system in  
15 which the student resides.

16 c. One exception to R.S. 17:3995 is that the Local Cost  
17 allocation will be funded with a transfer of the MFP monthly amount  
18 representing the Local Cost Allocation from the city or parish school  
19 system in which the attending students reside.

20 d. The city or parish where students attending the New Type 2  
21 Charter school reside is the local taxing authority and shall provide  
22 the local support for the students.

23 e. Mid-Year Adjustments will adhere to the guidelines  
24 established in this document.

25 3. Virtual Charter schools may receive, as approved by the State Board of  
26 Elementary and Secondary Education, a lesser percentage of the state and  
27 local amount calculated in R.S. 17:3995.

28 4. Where student attendance is from multiple school systems, the  
29 Department of Education shall determine the Local Cost Allocation based on  
30 students reported by the schools. The student membership count of the New

1           Type 2 charter schools shall be included in the membership count of the city  
2           or parish school board in which the student resides to determine the Local  
3           Cost Allocation.

4           5. In the first year of operation, a New Type 2 Charter school shall be  
5           allocated funding based on an estimated student count since a February 1  
6           student count does not exist. The allocation will be finalized based on the  
7           October 1 student count.

8           6. The exclusion of any portion of local revenues specifically dedicated by  
9           the legislature or by voter approval to capital outlay or debt service shall be  
10          applicable only to a charter school housed in a facility or facilities provided  
11          by the district in which the charter school is located.

12          **C. Louisiana School for Math, Science, and the Arts (LSMSA), New**  
13          **Orleans Center for Creative Arts (NOCCA), Thrive Academy, and**  
14          **Special School District (SSD).**

15                   1. The Louisiana School for Math, Science and the Arts (LSMSA),  
16                   New Orleans Center for Creative Arts (NOCCA), Thrive Academy,  
17                   and Special School District (SSD) shall be provided both a State and  
18                   Local Cost allocation.

19                   2. State Cost Allocation

20                           a. The State Cost Allocation shall be based on the State Cost  
21                           Allocation Per Pupil for the city or parish school system  
22                           where the attending students reside.

23                   3. Local Cost Allocation

24                           a. The Local Cost Allocation will be based on the Local Cost  
25                           Allocation for the city or parish school system where the  
26                           attending students reside.

27                           b. For any student enrolled in LSMSA, NOCCA, Thrive  
28                           Academy, or SSD, the Local Cost Allocation Per Pupil shall  
29                           be funded by the State.

1 c. Where student attendance is from multiple school systems,  
2 the Department of Education shall determine the Local Cost  
3 Allocation based on students reported by the schools.

4 **III. FORMULA PROCEDURES**

5 **A. Preliminary Allocation**

6 1. The Minimum Foundation Program formula for the upcoming  
7 fiscal year adopted by the State Board of Elementary and Secondary  
8 Education, along with a preliminary allocation schedule representing  
9 the estimated cost of the proposed formula, shall be submitted to the  
10 Joint Legislative Committee on the Budget and to the House and  
11 Senate Education Committees for consideration no later than  
12 March 15.

13 2. This preliminary allocation shall utilize student and other  
14 input data available at the time.

15 **B. Final Allocation**

16 Final allocations for the fiscal year in which the formula takes effect will be  
17 determined no later than June 30 of the preceding fiscal year. The latest  
18 available data will be utilized to calculate the final allocation except that  
19 student count estimates will be utilized for school systems or charter schools  
20 opening for the first time in the fiscal year beginning July 1. For first-year  
21 city, parish, or other public school systems or schools, the final allocation  
22 will be based on the October 1 count, once available.

23 **IV. FORMULA PAYMENTS**

24 **A. Payment Procedures**

25 The Total MFP State Cost Allocation for city, parish, and other school  
26 systems and schools will be converted to monthly payments from July  
27 through June each year except payments will be made on Level 4 allocations  
28 as data becomes available.



1                   **B. Requested Payment Adjustments**

2                   If the city, parish, or other school systems and schools have documented  
3                   growth in students prior to the actual Mid-Year Student Counts in October  
4                   and February, a temporary change to the final allocation may be requested.

5                   The State Superintendent is authorized to approve or deny this revision.

6                   1.           Sufficient documentation will be requested to substantiate this  
7                   requested allocation adjustment.

8                   2.           The adjusted allocation will remain in effect until the actual  
9                   October or February Mid-Year Student Count. Once the Mid-Year  
10                  Student Count is final, reconciliation will be completed and payments  
11                  adjusted accordingly.

12                  **C. Payment Adjustments for Audit Findings**

13                  Review and/or audit of the systems' or schools' data used in determining their  
14                  Minimum Foundation Program allocation may result in changes in final  
15                  statistical information. The Minimum Foundation Program allocation  
16                  adjustments necessary as a result of these audit findings will be made in the  
17                  following school year. These adjustments are applicable to the following:  
18                  city or parish school systems, Recovery School District, Type 2 Charter  
19                  schools, Type 3B Charter schools, Louisiana State University, Southern  
20                  University, and University of Louisiana at Lafayette Lab schools, Office of  
21                  Juvenile Justice (OJJ) schools, Louisiana School for Math, Science and the  
22                  Arts (LSMSA), New Orleans Center for Creative Arts (NOCCA), Thrive  
23                  Academy, and Special School District (SSD).

24                  **V. 70% EXPENDITURE REQUIREMENT**

25                  To provide for appropriate accountability of state funds while providing city,  
26                  parish, or local public school systems or other public schools flexibility in  
27                  determining specific expenditures, city, parish, or local public school systems  
28                  or other public schools must ensure that at least 70% of the city, parish, or  
29                  local public school system or other public school general fund expenditures  
30                  are in the areas of instruction and school administration at the school

1 building level as developed by the Louisiana Department of Education and  
2 defined by the State Board of Elementary and Secondary Education  
3 regulations.

4 **VII. SEVERABILITY PROVISION**

5 If any provision of this minimum foundation formula or the application  
6 thereof is held invalid, such invalidity shall not affect other provisions or  
7 applications of this minimum foundation formula which can be given effect  
8 without the invalid provisions or applications, and to this end the provisions  
9 of this minimum foundation formula are hereby declared severable. The  
10 severability provision hereof shall be broadly construed so as to give effect  
11 to each and every possible provision or application of this minimum  
12 foundation formula which is not specifically held invalid, unlawful, or  
13 unconstitutional.

14 THEREFORE, BE IT RESOLVED that the Legislature of Louisiana does hereby  
15 approve the formula that was developed by the State Board of Elementary and Secondary  
16 Education pursuant to Article VIII, Section 13(B) of the Constitution of Louisiana to  
17 determine the cost of a minimum foundation program of education in all public elementary  
18 and secondary schools as well as to equitably allocate the funds to parish and city school  
19 systems and that was adopted by the board on March 9, 2022.

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DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

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HCR 23 Original

2022 Regular Session

Harris

Approves the minimum foundation program (MFP) formula for FY 2022-2023 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 local public school systems as developed by the State Board of Elementary and Secondary Education (BESE) and adopted by BESE on March 9, 2022.