

2022 Regular Session

SENATE CONCURRENT RESOLUTION NO. 19

BY SENATOR FIELDS

BESE. To provide for legislative approval of the MFP formula for the 2022-2023 fiscal year.

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**A CONCURRENT RESOLUTION**

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

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

**PROPOSED**

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

The FY 2022-2023 Minimum Foundation Program (MFP) formula was adopted by the State Board of Elementary and Secondary Education on March 9, 2022. The formula determines allocations for city, parish, or other public school systems or schools. The definition of city, parish, or local public school systems and schools shall include city or parish school systems, Recovery School District including direct operated and Type 5 charter schools, Louisiana School for Math, Science, and the Arts (LSMSA), New Orleans Center for Creative Arts (NOCCA), Thrive Academy, Special School District (SSD) New Type 2 Charter schools,

1 Legacy Type 2 Charter schools, Type 3B Charter schools, Office of Juvenile Justice (OJJ)  
2 schools, and Louisiana State University, Southern University, and University of Louisiana  
3 at Lafayette Lab schools. Type 3B Charter schools are defined as charter schools not having  
4 returned to the transferring school system pursuant to R.S. 17:10.7.1 and operating  
5 independently. The formula is divided into four calculations as follows:

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

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

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

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

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

1 Special School District (SSD) and Office of Juvenile Justice (OJJ)  
2 schools.

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

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

15 **I. FORMULA CALCULATIONS**

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

17 **1. Determine Educational Costs**

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

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

1 transferred.

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

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

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

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

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

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

1 and Technical Education courses is above and beyond the cost of traditional  
2 academic education. Each secondary career and technical education course in which  
3 a student is enrolled in both the fall and spring semesters is provided a weight of 6%.

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

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

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

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

23 **Formula:**

24 **Total Weighted Student Membership Count**

25 **Equals**

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

27 **Plus**

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

29 **Career and Technical Education Weight**

30 **Special Education Weight**

1                                   **Gifted and Talented Weight**

2                                   **Economy of Scale Weight**

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

4                                   **Formula:**

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

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

7                                   **Formula:**

8                                   **Total MFP Educational Costs**

9   **Equals**

10                                   **Total Weighted Student Membership Count**

11   **Multiplied by**

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

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

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

- 19                                   1. Local Property Tax Revenue Contribution
- 20                                   2. Local Sales Tax Revenue Contribution
- 21                                   3. Other Local Revenue Contribution

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

23                                   **Formula:**

24                                   **Local Property Tax Revenue Contribution**

25   **Equals**

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

27   **Times**

28                                   **Net Assessed Property Value**

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

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

5 Computed Property Tax Millage - The Computed Property Tax Millage is calculated  
6 annually at the rate necessary to maintain a state and local allocation ratio of  
7 65%/35%.

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

9 **Formula:**

10 **Local Sales Tax Revenue Contribution**

11 **Equals**

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

13 **Multiplied By**

14 **State Computed Sales Tax Rate**

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

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

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

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

27 **Formula:**

28 **Other Local Revenue Contribution**

29 **Equals**

30 **State Revenue in lieu of taxes**

1                           **Plus**  
2                   **Federal Revenue in lieu of taxes**

3                           **Plus**  
4                   **50% of Earnings on Property**

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

6                   **Formula:**

7                   **Local Cost Allocation**

8                           **Equals**

9                   **Property Tax Contribution**

10                           **Plus**

11                   **Sales Tax Contribution**

12                           **Plus**

13                   **Other Revenues Contribution**

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

15                   **Formula:**

16                   **State Cost Allocation**

17                           **Equals**

18                   **Total State and Local Cost**

19                           **Minus**

20                   **Local Cost Allocation**

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

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

25                   Level 2 provides incentives for city and parish school systems that contribute  
26                   a greater proportion of local revenues towards the cost of education in their  
27                   communities by increasing local property and sales tax revenues. This effort  
28                   is measured using the latest available data for the following sources of  
29                   revenue as reported in the Annual Financial Report (AFR) as required in R.S.  
30                   17:92.



- 1                    1. Total Sales Taxes
- 2                    2. Total Property Taxes
- 3                    3. State and Federal Revenue in Lieu of Taxes
- 4                    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**

1                                   **Equals**  
2                                   **Lesser of Local Revenue Eligible for Incentive or Limit on Local**  
3                                   **Revenue Eligible for Incentive**  
4                                   **Multiplied by**  
5                                   **Local Cost Allocation Percentage (Level 1)**  
6                                   **Multiplied by**  
7                                   **Level 2 Incentive Factor**

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

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

12                                   **Formula:**  
13                                   **State Support of Level 2 Incentive**  
14                                   **Equals**  
15                                   **Lesser of Local Revenue Eligible for Incentive or Limit on Local**  
16                                   **Revenue Eligible for Incentive**  
17                                   **Minus**  
18                                   **Local Support of Level 2 Incentive**

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

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

25                                   **Formula:**  
26                                   **Total Level 3 Legislative Allocations**  
27                                   **Equals**  
28                                   **Continuation Pay Raises**  
29                                   **Plus**  
30                                   **Historical Formula Allocation**

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**Plus**

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

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

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

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

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

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

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

**STEP TWO: Calculate Historical Formula Allocations**

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

**Redistribution Allocation** - After setting aside the insurance and pay raise

1 funding, the balance of the "Hold Harmless" funding was removed from  
2 these school districts over ten years from 2006-2007 to 2016-2017:  
3 Concordia, East Baton Rouge, Evangeline, Iberville, Jefferson, Plaquemines,  
4 St. Charles, St. James, and West Feliciana.

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

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

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

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

18 **Formula:**

19 **Level 1, 2, and 3 State Cost Allocation Per Pupil**

20 **Equals**

21 **Level 1 State Cost Allocation Per Pupil**

22 **Plus**

23 **Level 2 State Cost Allocation Per Pupil**

24 **Plus**

25 **Level 3 State Cost Allocation Per Pupil**

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

27 **1. Specific Needs Allocations**

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

30 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  
30 1, 2, and 3. The next step will rank the Percent (%) Impact from highest to lowest

1 percent, with two separate rank listings for school systems and other public schools.

2 **Formula:**

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

4 **Equals**

5 **Cost of Services**

6 **Divided By**

7 **Total State and Local Revenue**

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

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

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

19 **Formula:**

20 **Supplemental Course Allocation for School Systems or Other Public**

21 **Schools**

22 **Equals**

23 **Supplemental Course Allocation Per Pupil**

24 **Multiplied By**

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

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



1 other public schools that obligated one hundred percent of their original allocation  
2 based on criteria set forth by the Louisiana Department of Education.

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

4 **1. Certificated Personnel Pay Raise**

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

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

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

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

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

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

11 **1. Certificated Personnel Pay Raise**

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

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

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

30 Each city, parish, or other public school district or school shall receive \$400

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

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

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

18 **1. Certificated Personnel Pay Raise**

19 Each city, parish, or other public school district or school shall receive  
20 \$1,500 plus the current year annual retirement contribution rate as  
21 established for the Teachers' Retirement System of Louisiana in the actuarial  
22 valuation approved by the Public Retirement Systems' Actuarial Committee  
23 based on the staffing data submitted to the official department personnel data  
24 reporting system as of October 1 to provide an across the board \$1,500 pay  
25 raise and any associated retirement for K-12 classroom educators and other  
26 certificated K-12 personnel defined per Louisiana Department of Education  
27 Bulletin 1929 to include:

28 Teachers (all function codes 1000-2200s, object code 112);  
29 Therapists/Specialists/Counselors (function codes 1000-2200s, object  
30 code 113); School Site-based Principals, Assistant Principals, and

1 Other School Administrators (function code 2400s, object code 111);  
 2 Central Office Certificated Administrators (function codes 1000-2200  
 3 & 2324, 2831, and 2832 (excluding 2130s), object code 111); School  
 4 Nurses (function code 2134, object code 118); and Sabbaticals  
 5 (function codes 1000-2200s, 2134, and 2400s, object code 140).

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

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

15 Aides (function codes 1000-4900s, object code 115); Support  
 16 Supervisors (function codes 2130s, 2300s (excluding 2311, 2321,  
 17 2324, 2831 and 2832) and 2500-4900s, object code 111);  
 18 Clerical/Secretarial (function codes 1000-4900s, object code 114);  
 19 Service Workers (function codes 1000-4900s, object code 116);  
 20 Skilled Craftsmen (function codes 1000-4900s, object code 117);  
 21 Degreed Professionals (function codes 1000-4900s, (excluding  
 22 2134s) object code 118); and Other Personnel (function codes  
 23 1000-4900s, object codes 100, 110 and 119).

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

25 The Louisiana teacher preparation model includes mentor teachers to support  
 26 undergraduate year-long residents and post-baccalaureate certification residents.  
 27 These mentor teachers are professionally trained, credentialed teachers with skills  
 28 to support aspiring and new teachers. A \$2,000 stipend will be provided to city,  
 29 parish, or other public school systems or schools for each employed certificated  
 30 mentor teacher or teacher serving as the assigned mentor or record responsible for

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

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

9 **STEP ONE: Louisiana State University, Southern University, and University**  
 10 **of Louisiana at Lafayette Laboratory Schools**

11 1. State Cost Allocation

12 a. The February 1 Student Membership count at the Louisiana  
 13 State University, Southern University, and University of  
 14 Louisiana at Lafayette Lab Schools shall be multiplied by the  
 15 Average State Cost Allocation Per Pupil to equal the  
 16 Louisiana State University, Southern University, and  
 17 University of Louisiana at Lafayette Lab Schools State Cost  
 18 Allocation.

19 b. Funds appropriated for these schools shall be allocated to the  
 20 institution of higher education operating such a school. Each  
 21 such institution of higher education shall ensure the equitable  
 22 expenditure of such funds to operate such schools.

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

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

26 1. State Cost Allocation

27 a. Any Legacy Type 2 Charter school shall annually be allocated  
 28 funds as determined by applying the formula contained in R.S.  
 29 17:3995.

30 b. The State Cost Allocation equals the number of students

1 multiplied by the State Per Pupil for the system where the student  
2 resides.

3 2. Local Cost Allocation

4 a. Any Legacy Type 2 Charter school shall annually be allocated  
5 funds as determined by applying the formula contained in R.S.  
6 17:3995.

7 b. The Local Cost Allocation equals the number of students  
8 multiplied by the Local Per Pupil for the system where the student  
9 resides.

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

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

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

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

23 2. Eligible Students - Each student counted in the prior year average  
24 daily membership, as defined by the State Board of Elementary and  
25 Secondary Education in the Student Membership Definition, is  
26 calculated by dividing the number of days the student is under the  
27 guidance and direction of teachers by the total instructional days  
28 during the specified school year.

29 3. Allocation - The Office of Juvenile Justice (OJJ) shall annually be  
30 allocated funds for the eligible students. For each student enrolled in

1                   these schools, both a State Cost Allocation and a Local Cost  
2                   Allocation shall be provided.

3                   4.     State Cost Allocation

4                   a.     The State Cost Allocation is equal to the State Cost Allocation  
5                   Per Pupil for the system where each student resided prior to  
6                   adjudication multiplied by the prior year average daily membership  
7                   of the Office of Juvenile Justice schools.

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

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

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

20                  5.     Local Cost Allocation

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

27                  b.     The Local Cost Allocation is equal to the Local Cost  
28                  Allocation Per Pupil for the system where each student resided prior  
29                  to adjudication multiplied by the prior year average daily  
30                  membership of the Office of Juvenile Justice schools.

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

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

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

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

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

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

25 b. If the current year October 1 Mid-Year Student Count is more  
26 or less than the prior year February 1 student count, an adjustment to  
27 the current year allocation shall be made for each student gained or  
28 lost. The October adjustment equals the number of students gained  
29 or lost times the annual State Cost per pupil allocation amount for the  
30 system or school in which the change occurred. The February



1 adjustment equals the number of students gained or lost times  
2 one-half of the State Cost per pupil allocation for the system or  
3 school in which the change occurred.

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

8 d. Mid-Year adjustments for the Recovery School District shall  
9 utilize the final State Cost per pupil allocation for the system of prior  
10 jurisdiction.

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

19 f. City, Parish, or Local public school systems or schools in the  
20 first year of operation are not eligible for an October Mid-Year  
21 Adjustment. However, their allocation will be finalized using October  
22 1 data. The newly opened city, parish, or local public school systems  
23 or schools will qualify for the February 1 mid-year adjustment.

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

**Total MFP State Cost Allocation**

**Formula:**

**Total MFP State Cost Allocation**

**Equals**

**Level 1 State Cost Allocation**

- 1                                   **Plus**
- 2                                   **Level 2 State Cost Allocation**
- 3                                   **Plus**
- 4                                   **Level 3 State Cost Allocation**
- 5                                   **Plus**
- 6                                   **Level 4 State Cost Allocation**

7           **II.    FORMULA CALCULATIONS FOR STATE-APPROVED PUBLIC**  
 8           **SCHOOLS**

9           **A.    Recovery School District**

- 10           1.    State Cost Allocation
- 11                           a.    Once all final calculations are made, the final State Cost
- 12                           Allocation Per Pupil Amount for the city or parish school system
- 13                           which counted the Recovery School District students will be
- 14                           multiplied by the February 1 Recovery School District Student
- 15                           Membership Count to equal the Recovery School District State Cost
- 16                           Allocation.
- 17                           b.    In a system with one or more Type 3B charter schools, if the
- 18                           Type 3B charter is not its own LEA, the local school system shall
- 19                           distribute minimum foundation program formula funds to each Type
- 20                           3B charter school in the system pursuant to calculations determined
- 21                           by the Louisiana Department of Education. If the Type 3B charter is
- 22                           its own LEA, such payments shall be made to the Type 3B charter
- 23                           school by the Louisiana Department of Education. Such calculations
- 24                           shall include differentiated funding weights for certain students,
- 25                           including students identified as being eligible for special education
- 26                           services. The calculations shall ensure equity so that each Type 3B
- 27                           charter school in the system receives a per-pupil amount equal to the
- 28                           amount a Type 5 charter school located in the same parish or school
- 29                           system boundary would have received from the Recovery School
- 30                           District (RSD).

- 1                    2.      Local Cost Allocation
- 2                                a.      In addition to the State Cost Allocation, the Recovery School
- 3    District shall receive an applicable Local Cost Allocation.

**Formula:**

**Local Cost Allocation Per Pupil**

**Equals**

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

**Divided by**

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

- 13                    b.      To begin the fiscal year, the Local Cost allocation is based on
- 14    eligible projected local revenues for the most recent prior fiscal year
- 15    from the city or parish school district that had jurisdiction of the
- 16    school prior to its transfer.

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

- 24    1. Sales and use taxes, less any tax collection fee paid by the
- 25    school system
- 26    2. Ad valorem taxes, less any tax collection fee paid by the
- 27    school system
- 28    3. Earnings from sixteenth section lands owned by the school
- 29    system

- 30                    d.      The exclusion of any portion of local revenues specifically

1 dedicated by the legislature or by voter approval to capital outlay or  
2 debt service shall be applicable only to a charter school housed in a  
3 facility or facilities provided by the system in which the charter  
4 school is located.

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

16 f. The Local Cost Allocation for the Recovery School District  
17 is determined by multiplying the local revenue per pupil times the  
18 number of Recovery School District students used in the MFP final  
19 allocation.

20 **Formula:**

21 **Local Cost Allocation**

22 **Equals**

23 **Projected Local Revenues from District of Prior Jurisdiction Per Pupil**

24 **Multiplied By**

25 **Recovery School District Student Membership Count**

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

30 h. Based on the October 1 Student Membership Count, the local

1 revenue allocation per student will be recalculated and there will be  
2 a corresponding adjustment in the local revenue allocation. No  
3 recalculation of the local revenues per student will occur as a result  
4 of the February 1 Student Count adjustment.

5 i. During the third quarter of the fiscal year, the local revenue  
6 allocation per student shall be adjusted to reflect actual prior year  
7 local revenue data.

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

- 16 3. Monies appropriated to the Recovery School District, except for  
17 administrative costs, that are attributable to the transfer of a school from a  
18 prior school system and monies allocated or transferred from the prior system  
19 to the Recovery School District shall be expended solely on the operation of  
20 schools transferred from the prior system to the jurisdiction of the Recovery  
21 School District.

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

23 A New Type 2 Charter school is a Type 2 Charter school approved after July 1,  
24 2008, by the State Board of Elementary and Secondary Education.

25 1. State Cost Allocation

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

29 b. The State Cost Allocation equals the number of students  
30 multiplied by the State Cost Allocation Per Pupil for the system in

- 1                               which the student resides.
- 2                               c.       Mid-Year Adjustments shall adhere to the guidelines
- 3                               established in this document.
- 4                               2.       Local Cost Allocation
- 5                               a.       Any New Type 2 Charter school shall annually be provided
- 6                               a Local Cost Allocation by applying the formula contained in R.S.
- 7                               17:3995.
- 8                               b.       The Local Cost Allocation equals the number of students
- 9                               multiplied by the Local Cost Allocation Per Pupil for the system in
- 10                              which the student resides.
- 11                             c.       One exception to R.S. 17:3995 is that the Local Cost
- 12                             allocation will be funded with a transfer of the MFP monthly amount
- 13                             representing the Local Cost Allocation from the city or parish school
- 14                             system in which the attending students reside.
- 15                             d.       The city or parish where students attending the New Type 2
- 16                             Charter school reside is the local taxing authority and shall provide
- 17                             the local support for the students.
- 18                             e.       Mid-Year Adjustments will adhere to the guidelines
- 19                             established in this document.
- 20                             3.       Virtual Charter schools may receive, as approved by the State Board of
- 21                             Elementary and Secondary Education, a lesser percentage of the state and
- 22                             local amount calculated in R.S. 17:3995.
- 23                             4.       Where student attendance is from multiple school systems, the
- 24                             Department of Education shall determine the Local Cost Allocation based on
- 25                             students reported by the schools. The student membership count of the New
- 26                             Type 2 charter schools shall be included in the membership count of the city
- 27                             or parish school board in which the student resides to determine the Local
- 28                             Cost Allocation.
- 29                             5.       In the first year of operation, a New Type 2 Charter school shall be
- 30                             allocated funding based on an estimated student count since a February 1

1 student count does not exist. The allocation will be finalized based on the  
2 October 1 student count.

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

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

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

14 2. State Cost Allocation

15 a. The State Cost Allocation shall be based on the State Cost  
16 Allocation Per Pupil for the city or parish school system  
17 where the attending students reside.

18 3. Local Cost Allocation

19 a. The Local Cost Allocation will be based on the Local Cost  
20 Allocation for the city or parish school system where the  
21 attending students reside.

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

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

28 **III. FORMULA PROCEDURES**

29 **A. Preliminary Allocation**

30 1. The Minimum Foundation Program formula for the upcoming

1 fiscal year adopted by the State Board of Elementary and Secondary  
2 Education, along with a preliminary allocation schedule representing  
3 the estimated cost of the proposed formula, shall be submitted to the  
4 Joint Legislative Committee on the Budget and to the House and  
5 Senate Education Committees for consideration no later than  
6 March 15.

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

9 **B. Final Allocation**

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

17 **IV. FORMULA PAYMENTS**

18 **A. Payment Procedures**

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

23 **B. Requested Payment Adjustments**

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

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

28 1. Sufficient documentation will be requested to substantiate this  
29 requested allocation adjustment.

30 2. The adjusted allocation will remain in effect until the actual



1                                   October or February Mid-Year Student Count. Once the Mid-Year  
2                                   Student Count is final, reconciliation will be completed and payments  
3                                   adjusted accordingly.

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

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

16                                  **V. 70% EXPENDITURE REQUIREMENT**

17                                  To provide for appropriate accountability of state funds while providing city,  
18                                  parish, or local public school systems or other public schools flexibility in  
19                                  determining specific expenditures, city, parish, or local public school systems  
20                                  or other public schools must ensure that at least 70% of the city, parish, or  
21                                  local public school system or other public school general fund expenditures  
22                                  are in the areas of instruction and school administration at the school  
23                                  building level as developed by the Louisiana Department of Education and  
24                                  defined by the State Board of Elementary and Secondary Education  
25                                  regulations.

26                                  **VII. SEVERABILITY PROVISION**

27                                  If any provision of this minimum foundation formula or the application  
28                                  thereof is held invalid, such invalidity shall not affect other provisions or  
29                                  applications of this minimum foundation formula which can be given effect  
30                                  without the invalid provisions or applications, and to this end the provisions

1 of this minimum foundation formula are hereby declared severable. The  
 2 severability provision hereof shall be broadly construed so as to give effect  
 3 to each and every possible provision or application of this minimum  
 4 foundation formula which is not specifically held invalid, unlawful, or  
 5 unconstitutional.

6 THEREFORE, BE IT RESOLVED that the Legislature of Louisiana does hereby  
 7 approve the formula that was adopted by the State Board of Elementary and Secondary  
 8 Education on March 9, 2022, to determine the cost of a minimum foundation program of  
 9 education in all public elementary and secondary schools as well as to equitably allocate the  
 10 funds to parish and city school systems.

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The original instrument and the following digest, which constitutes no part  
 of the legislative instrument, were prepared by Cheryl Serrett.

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#### DIGEST

SCR 19 Original

2022 Regular Session

Fields

Approves the minimum foundation program (MFP) formula for FY 2022-2023 that was adopted by the State Board of Elementary and Secondary Education (BESE) on March 9, 2022.

The state Constitution requires BESE to develop and adopt an MFP formula to determine the cost of a minimum foundation program of education in all public elementary and secondary schools and to equitably allocate the funds to local public school systems.

The MFP formula currently in effect is the formula adopted by the board and approved by the legislature for the Fiscal Year 2021-2022.

Proposed formula has a projected cost of \$4.008 billion.

Proposed formula continues to utilize four levels to determine MFP funding allocations to city, parish, and other local public school systems and schools as follows:

- Level 1 - Calculate State and Local Cost Allocation
- Level 2 - Incentive for Local Effort
- Level 3 - Legislative Allocations
- Level 4 - Supplementary Allocations

Proposed law maintains the current base per pupil funding amount of \$4,015.

In Level 4, proposed formula provides for a pay raise of \$1,500 for certificated employees and \$750 for support workers, plus related retirement costs, with a projected cost of approximately \$148.4 million.

Proposed formula also includes the following additions in Level 4:

- Annual stipend of \$2,000 for certificated mentor teachers (increase of \$1,850,000).
- Supplemental course allocation increase of \$11 per pupil from \$59.00 to \$70.00 (increase of \$3,358,000).

- Special School District as a state-approved public school per Act 468 of the 2021 Regular Session of the Legislature (increase of \$2,800,000).
- Course tuition for career and technical education as an allowable use of career development funds (indeterminable increase).

Effective July 1, 2022.