

2023 Regular Session

SENATE CONCURRENT RESOLUTION NO. 2

BY SENATOR FIELDS

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

BESE. Provides for legislative approval of the MFP formula for the 2023-2024 school year.  
(7/1/23)

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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 2023-2024 Fiscal Year as adopted by the State Board of Elementary and Secondary Education on March 8, 2023, reads as follows:

**PROPOSED**

**FY 2023-2024 MINIMUM FOUNDATION PROGRAM FORMULA**

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, École Pointe-au-Chien, Special School District (SSD), New Type 2 Charter schools, Legacy Type 2 Charter schools, Type 3B Charter schools, Office of Juvenile Justice (OJJ) schools, and Louisiana State

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

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

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

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

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

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

1 (NOCCA), Louisiana School for Math, Science, and the Arts  
2 (LSMSA), Thrive Academy, École Pointe-au-Chien, Special School  
3 District (SSD) and Office of Juvenile Justice (OJJ) schools.

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

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

## 16 **I. FORMULA CALCULATIONS**

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

#### 18 **1. Determine Educational Costs**

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

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

1 school system from which jurisdiction of the school was  
2 transferred.

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

4 The formula first counts each of the students enrolled on February 1 to determine the  
5 cost of educational services. The formula utilizes the February 1 Student  
6 Membership Count to allocate funding beginning in July. The students eligible to be  
7 counted are identified in the Student Membership Definition adopted by the State  
8 Board of Elementary and Secondary Education. These students are counted as one  
9 (1.0) in the formula.

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

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

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

30 **Career and Technical Education Weight** - The formula recognizes that the cost of

1 providing materials and equipment, and teacher credentialing and training, for Career  
2 and Technical Education courses is above and beyond the cost of traditional  
3 academic education. Each secondary career and technical education course in which  
4 a student is enrolled in both the fall and spring semesters is provided a weight of 6%.

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

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

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

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

24 **Formula:**

25 **Total Weighted Student Membership Count**

26 **Equals**

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

28 **Plus**

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

30 **Career and Technical Education Weight**

1 **Special Education Weight**

2 **Gifted and Talented Weight**

3 **Economy of Scale Weight**

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

5 **Formula:**

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

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

8 **Formula:**

9 **Total MFP Educational Costs**

10 **Equals**

11 **Total Weighted Student Membership Count**

12 **Multiplied by**

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

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

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

20 1. Local Property Tax Revenue Contribution

21 2. Local Sales Tax Revenue Contribution

22 3. Other Local Revenue Contribution

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

24 **Formula:**

25 **Local Property Tax Revenue Contribution**

26 **Equals**

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

28 **(including TIF areas)**

29 **Times**

30 **Net Assessed Property Value**

1           **Net Assessed Property Value Increase Cap** - If a school system's Net Assessed  
 2           Property Value has increased equal to or greater than 10% over the prior year Net  
 3           Assessed Property Value, then the growth in the Net Assessed Property Value is  
 4           capped at 10%. This cap is applied on a year-to-year basis comparing the current  
 5           year Net Assessed Property Value to the prior year uncapped Net Assessed Property  
 6           Value.

7           **Computed Property Tax Millage** - The Computed Property Tax Millage is calculated  
 8           annually at the rate necessary to maintain a state and local allocation ratio of  
 9           65%/35%.

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

11                   **Formula:**

12                   **Local Sales Tax Revenue Contribution**

13                           **Equals**

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

15                           **Multiplied By**

16                           **State Computed Sales Tax Rate**

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

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

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

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

29                   **Formula:**

30                   **Other Local Revenue Contribution**

1                                   **Equals**  
 2                   **State Revenue in lieu of taxes**  
 3                                   **Plus**  
 4                   **Federal Revenue in lieu of taxes**  
 5                                   **Plus**  
 6                   **50% of Earnings on Property**

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

8                   **Formula:**

9                   **Local Cost Allocation**

10                                   **Equals**

11                   **Property Tax Contribution**

12                                   **Plus**

13                   **Sales Tax Contribution**

14                                   **Plus**

15                   **Other Revenues Contribution**

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

17                   **Formula:**

18                   **State Cost Allocation**

19                                   **Equals**

20                   **Total State and Local Cost**

21                                   **Minus**

22                   **Local Cost Allocation**

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

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

27                   Level 2 provides incentives for city and parish school systems that contribute  
 28                   a greater proportion of local revenues towards the cost of education in their  
 29                   communities by increasing local property and sales tax revenues. This effort  
 30                   is measured using the latest available data for the following sources of



1 revenue as reported in the Annual Financial Report (AFR) as required in R.S.  
2 17:92.

- 3 1. Total Sales Taxes
- 4 2. Total Property Taxes
- 5 3. State and Federal Revenue in Lieu of Taxes
- 6 4. 50% Earnings on Property Revenue

7 **STEP ONE: Determine Eligible Local Revenue**

8 **Formula:**

9 **Eligible Local Revenue**

10 **Equals**

11 **Total Sales Tax Revenue**

12 **Plus**

13 **Total Property Tax Revenue**

14 **Plus**

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

16 **Plus**

17 **50% of Earnings on Property Revenue**

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

19 **Formula:**

20 **Local Revenue Eligible for Incentive**

21 **Equals**

22 **Eligible Local Revenue**

23 **Minus**

24 **Local Cost Allocation**

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

26 **Formula:**

27 **Limit on Revenue Eligible for Incentive**

28 **Equals**

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

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

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

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

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

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

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

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

27                  **Formula:**  
28                  **Total Level 3 Legislative Allocations**  
29                  **Equals**  
30                  **Continuation Funding for**

1                                   **Pay Raises**2                                   **Plus**3                                   **Historical Formula Allocation**4                                   **Plus**5                                   **Mandated Costs Allocation**6                                   **STEP ONE: Calculate Continuation Funding for Pay Raises**

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

11                   a.       Certificated Personnel Pay Raises provided in 2001-2002, 2006-  
12                                   2007, 2007-2008, and 2008-2009 will continue for each school  
13                                   system and school based on the calculated per pupil amount times the  
14                                   February 1 Student Membership Count.

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

17                   a.       Non-certificated Support Worker Pay Raises provided in 2002-2003,  
18                                   2006-2007, and 2007-2008 will continue for each school system and school  
19                                   based on the calculated per pupil amount times the February 1 Student  
20                                   Membership Count.

21           **3.**       This provision applies to city and parish school systems, Recovery School  
22          District, New Orleans Center for Creative Arts (NOCCA), Louisiana School for  
23          Math, Science, and the Arts (LSMSA), Thrive Academy, École Pointe-au-Chien,  
24          Special School District (SSD), Legacy Type 2 Charter Schools, New Type 2 Charter  
25          Schools, Type 3B Charter Schools, Louisiana State University, Southern University,  
26          and University of Louisiana at Lafayette Lab schools, and Office of Juvenile Justice  
27          (OJJ) schools.

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

29                   **Allocations for Insurance and Pay Raises** - The following school systems  
30          are being provided continuing funding for the 1994 insurance supplement

1 and employee pay raises provided by the Legislature beginning in 1997  
2 through 1999: East Baton Rouge, Iberville, Jefferson, Lafayette,  
3 Plaquemines, Pointe Coupee, St. Charles, St. James, and West Feliciana.

4 **Redistribution Allocation** - After setting aside the insurance and pay raise  
5 funding, the balance of the "Hold Harmless" funding was removed from  
6 these school districts over ten years from 2006-2007 to 2016-2017:  
7 Concordia, East Baton Rouge, Evangeline, Iberville, Jefferson, Plaquemines,  
8 St. Charles, St. James, and West Feliciana.

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

15 **STEP THREE: Calculate Mandated Costs Allocation**

16 City, parish or other local public school systems or schools shall receive a  
17 minimum of \$133.00 for each student in the prior year February 1  
18 membership to offset these increasing operational costs.

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

21 **Formula:**

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

23 **Equals**

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

25 **Plus**

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

27 **Plus**

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

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

30 **1. Specific Needs Allocations**

1 Specific Needs Allocations provide funding for four allocations for specific  
2 purposes and is in addition to system level allocations from Levels 1, 2, and  
3 3. These allocations are as follows:

4 **Formula:**

5 **Total Level 4 Supplementary Allocations**

6 **Equals**

7 **International Language Associate Salary and Stipend**

8 **Allocation**

9 **Plus**

10 **Career Development Fund Allocation**

11 **Plus**

12 **High Cost Services Assistance Allocation**

13 **Plus**

14 **Supplemental Course Allocation**

15 **Plus**

16 **Apprenticeships Allocation**

17 **Plus**

18 **2019-20 Certificated and Non-Certificated Pay Raises**

19 **Plus**

20 **2021-22 Certificated and Non-Certificated Pay Raises**

21 **Plus**

22 **2022-23 Certificated and Non-Certificated Pay Raises**

23 **Plus**

24 **2023-24 Certificated and Non-Certificated Pay Raises**

25 **Plus**

26 **Differentiated Compensation Allocation**

27 **Plus**

28 **Resident Teacher Stipend Allocation**

29 **Plus**

30 **Certificated Mentor Teacher Stipend**

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

**Salary Allocation** - Any city, parish, or other public school system or school employing an International Language Associate or a graduate of the Escadrille Louisiane program shall receive a supplemental allocation from the State Board of Elementary and Secondary Education of \$21,000 per teacher employed in the prior year. The state shall maintain support of the International Language Associate program at a maximum of 300 International Language Associates employed in any given year.

These teachers shall be paid by the employing city, parish, or other local public school system or school at least the state average classroom teacher salary (without PIP) by years of experience and degree beginning with year three. Of the \$21,000 allocation, \$20,000 shall be allocated to the school where the teacher is employed and the funds used to support the total cost of the teacher salary, and the remaining amount shall be associated with costs of VISA sponsorship pursuant to State Board of Elementary and Secondary Education regulations.

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

**STEP TWO: Career Development Fund Allocation**

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

The first step in the allocation is to calculate six percent (6%) of the MFP State and Local Base Cost Per Pupil to determine the Career Development Per Pupil Amount. The Career Development Per Pupil Amount will be provided for each

1           qualifying student course enrollment in grades 9 through 12.

2                     If a city or parish school system receives less than \$25,000 from the Career  
3           Development Per Pupil Amount, then the city or parish school system will be  
4           provided an economies of scale minimum allocation of \$25,000. If other public  
5           school systems and schools containing grades 9 through 12 receive less than \$10,000  
6           from the Per Pupil Amount, then the other public school systems and schools  
7           containing grades 9 through 12 will be provided an economies of scale minimum  
8           allocation of \$10,000.

9                     **Formula:**

10                    **Career Development Allocation Per Pupil**

11                           **Equals**

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

13                           **Multiplied By**

14                           **Six Percent (6%)**

15                    **Formula:**

16                    **Career Development Allocation**

17                           **Equals**

18                    **Career Development Allocation Per Pupil**

19                           **Multiplied By**

20                           **Qualifying Student Course Enrollments**

21                           **in Grades 9 through 12**

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

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

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

30                     Once costs associated with providing services for a student with a disability

1 or disabilities have been verified, the city or parish school system or other public  
 2 school will be eligible to receive an allocation to assist with these costs. The  
 3 allocation will be limited by the amount budgeted for the High Cost Services  
 4 Assistance Allocation. So as to be equitably distributed, the total allocation provided  
 5 to city and parish school systems versus other public schools shall be proportional  
 6 to the share of total qualifying applications submitted by city and parish school  
 7 systems versus other public schools.

8 The first step in the allocation will be to calculate the impact of these costs  
 9 on the budget of the school system or school using the latest available state and local  
 10 revenue data. The High Cost Services requested for reimbursement will be reduced  
 11 by the MFP state and local amount allocated on behalf of each student from Levels  
 12 1, 2, and 3. The next step will rank the Percent (%) Impact from highest to lowest  
 13 percent, with two separate rank listings for school systems and other public schools.

**Formula:**

**Percent (%) Impact on Budget**

**Equals**

**Cost of Services**

**Divided By**

**Total State and Local Revenue**

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

**STEP FOUR: Calculate Supplemental Course Allocation**

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



1                    **Formula:**  
 2                    **Supplemental Course Allocation for School Systems or Other Public**  
 3                    **Schools**  
 4                    **Equals**  
 5                    **Supplemental Course Allocation Per Pupil**  
 6                    **Multiplied By**  
 7                    **Number of Students in Grades 7 through 12**

8                    If the entire allocation is not committed by the city or parish public school  
 9                    systems or other public school by a date set forth by the Louisiana Department of  
 10                    Education, the original allocation will be reduced by the uncommitted amount. The  
 11                    total uncommitted amount from each city or parish public school systems or other  
 12                    public school will be reallocated to those city or parish public school systems or  
 13                    other public schools that obligated one hundred percent of their original allocation  
 14                    based on criteria set forth by the Louisiana Department of Education.

15                    **STEP FIVE: Calculate Apprenticeships Allocation**

16                    Each city, parish, or other public school district or school shall receive an  
 17                    allocation based on the number of students enrolled in either fall or spring semester  
 18                    in an eligible apprenticeship course up to 500 student enrollments annually. If a  
 19                    school system or school is defined as rural by the United States Census Bureau, an  
 20                    allocation of \$3,500 shall be provided times the number of students enrolled in  
 21                    eligible apprenticeship programs. If a school system or school is identified as non-  
 22                    rural, an allocation of \$2,500 shall be provided times the number of students enrolled  
 23                    in eligible apprenticeship programs. The allocation shall be utilized to support all of  
 24                    the costs associated with delivery of the apprenticeship services to  
 25                    the students.

26                    **STEP SIX: Calculate 2019-20 Certificated and Non-Certificated Pay Raises**

27                    **1.        Certificated Personnel Pay Raise**

28                    Each city, parish, or other public school district or school shall receive  
 29                    \$1,000 plus the current year annual retirement contribution rate as  
 30                    established for the Teachers' Retirement System of Louisiana in the actuarial

1 valuation approved by the Public Retirement Systems' Actuarial Committee  
2 based on the staffing data submitted to the official department personnel data  
3 reporting system as of October 1 to provide an across the board \$1,000 pay  
4 raise and any associated retirement for K-12 classroom educators and other  
5 certificated K-12 personnel defined per Louisiana Department of Education  
6 Bulletin 1929 to include:

7 Teachers (all function codes 1000-2200s, object code 112);  
8 Therapists/Specialists/Counselors (function codes 1000-2200s, object  
9 code 113); School Site-based Principals, Assistant Principals, and  
10 Other School Administrators (function code 2400s, object code 111);  
11 Central Office Certificated Administrators (function codes 1000-2200  
12 & 2324, 2831, and 2832 (excluding 2130s), object code 111); School  
13 Nurses (function code 2134, object code 118); and Sabbaticals  
14 (function codes 1000-2200s, 2134, and 2400s, object code 140).

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

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

24 Aides (function codes 1000-4900s, object code 115); Support  
25 Supervisors (function codes 2130s, 2300s (excluding 2311, 2321,  
26 2324, 2831 and 2832) and 2500-4900s, object code 111);  
27 Clerical/Secretarial (function codes 1000-4900s, object code 114);  
28 Service Workers (function codes 1000-4900s, object code 116);  
29 Skilled Craftsmen (function codes 1000-4900s, object code 117);  
30 Degreed Professionals (function codes 1000-4900s, (excluding

1 2134s) object code 118); and Other Personnel (function codes 1000-  
2 4900s, object codes 100, 110 and 119).

3 **STEP SEVEN: Calculate 2021-22 Certificated and Non-Certificated Pay**

4 **Raises**

5 **1. Certificated Personnel Pay Raise**

6 Each city, parish, or other public school district or school shall receive \$800  
7 plus the current year annual retirement contribution rate as established for the  
8 Teachers' Retirement System of Louisiana in the actuarial valuation approved  
9 by the Public Retirement Systems' Actuarial Committee based on the staffing  
10 data submitted to the official department personnel data reporting system as  
11 of October 1 to provide an across the board \$800 pay raise and any  
12 associated retirement for K-12 classroom educators and other certificated K-  
13 12 personnel defined per Louisiana Department of Education Bulletin 1929  
14 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 (function codes 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 \$400  
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 \$400 pay raise and  
30 associated retirement for non-certificated K-12 personnel defined per

1 Louisiana Department of Education Bulletin 1929 to include:

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

11 **STEP EIGHT: Calculate 2022-23 Certificated and Non-Certificated Pay Raises**

12 **1. Certificated Personnel Pay Raise**

13 Each city, parish, or other public school district or school shall receive  
14 \$1,500 plus the current year annual retirement contribution rate as  
15 established for the Teachers' Retirement System of Louisiana in the actuarial  
16 valuation approved by the Public Retirement Systems' Actuarial Committee  
17 based on the staffing data submitted to the official department personnel data  
18 reporting system as of October 1 to provide an across the board \$1,500 pay  
19 raise and any associated retirement for K-12 classroom educators and other  
20 certificated K-12 personnel defined per Louisiana Department of Education  
21 Bulletin 1929 to include:

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

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

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

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

18 **STEP NINE: Calculate 2023-24 Certificated and Non-Certificated Pay Raises**

19 **1. Certificated Personnel Pay Raise**

20 Each city, parish, or other public school district or school shall receive  
21 \$2,000 plus the current year annual retirement contribution rate as  
22 established for the Teachers' Retirement System of Louisiana in the actuarial  
23 valuation approved by the Public Retirement Systems' Actuarial Committee  
24 based on the staffing data submitted to the official department personnel data  
25 reporting system as of October 1 to provide an across the board \$2,000 pay  
26 raise and any associated retirement for K-12 classroom educators and other  
27 certificated K-12 personnel defined per Louisiana Department of Education  
28 Bulletin 1929 to include:

29 Teachers (all function codes 1000-2200s, object code 112);  
30 Therapists/Specialists/Counselors (function codes 1000-2200s, object

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

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

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

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

26 **STEP TEN: Calculate Differentiated Compensation**

27 Each city, parish, or other public school district or school shall receive an allocation  
28 to address their unique market needs in the recruitment and retention of teachers.  
29 This allocation shall be calculated based the number of teachers reported in the prior  
30 year October 1 staffing data submitted to the official department personnel data

1 reporting system. Teacher shall be defined per the Louisiana Department of  
2 Education Bulletin 1929, Object code 112, all Function codes 1000-2200s. The  
3 allocation shall be calculated as the teacher count times \$1,000 plus the current year  
4 annual retirement contribution rate as established for the Teachers' Retirement  
5 System of Louisiana in the actuarial valuation approved by the Public Retirement  
6 Systems' Actuarial Committee. These funds may be used for any of the following  
7 categories of expenditures:

8 a. Stipends for teachers in critical shortage area as determined  
9 by BESE and/or;

10 b. Stipends for Highly Effective Teachers (as defined in R.S  
11 17:381 through 3095 and Bulletin 130, Section 309), and/or;

12 c. Stipends for teacher working in High Need schools defined as  
13 those with an Economically Disadvantaged rate of 85% or greater,  
14 and/or;

15 d. Stipends for teacher leadership positions including classroom  
16 teachers appointed to lead weekly teacher collaborations, or those  
17 that serve as coaches or mentors.

#### 18 **STEP ELEVEN: Calculate Resident Teacher Stipend Allocation**

19 The Louisiana teacher preparation model provides support to undergraduate year-  
20 long residents and post-baccalaureate certification residents through teacher mentors  
21 who are professionally trained, credentialed teachers with skills to support aspiring  
22 and new teachers. Each city, parish, or other public school system or school shall  
23 receive an allocation equal to \$3,300 times the number of fulltime equivalent  
24 undergraduate or post baccalaureate residents as reported in the staffing data  
25 submitted to the official department personnel data reporting system as of October  
26 1. Each resident must have an assigned mentor of record and a resident certificate or  
27 a practitioner license by the count date. School systems or schools receiving this  
28 funding allocation must provide the \$3,300 stipend to the qualifying resident  
29 teacher(s).

#### 30 **STEP TWELVE: Calculate Certificated Mentor Teacher Stipend Allocation**

1 The Louisiana teacher preparation model includes mentor teachers to support  
2 undergraduate year-long residents and post-baccalaureate certification residents.  
3 These mentor teachers are professionally trained, credentialed teachers with skills  
4 to support aspiring and new teachers. A \$2,000 stipend will be provided to city,  
5 parish, or other public school systems or schools for each employed certificated  
6 mentor teacher or teacher serving as the assigned mentor of record responsible for  
7 supporting undergraduate and post baccalaureate resident teachers. Each city, parish,  
8 or other public school system or school shall receive an allocation equal to \$2,000  
9 multiplied by the number of fulltime equivalent certificated mentor  
10 teachers employed to support undergraduate or post baccalaureate residents as  
11 reported in the staffing data submitted to the official department personnel data  
12 reporting system as of October 1. School systems or schools receiving this funding  
13 allocation must provide the \$2,000 stipend to the qualifying mentor teacher(s).

## 14 **2. Allocations for Other Public Schools**

### 15 **STEP ONE: Louisiana State University, Southern University, and University** 16 **of Louisiana at Lafayette Laboratory Schools**

#### 17 **1. State Cost Allocation**

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

### 29 **STEP TWO: Legacy Type 2 Charter Schools**

30 A Legacy Type 2 Charter school is a Type 2 Charter school approved by the State



1 Board of Elementary and Secondary Education before July 1, 2008.

- 2 1. State Cost Allocation
  - 3 a. Any Legacy Type 2 Charter school shall annually be
  - 4 allocated funds as determined by applying the formula
  - 5 contained in R.S. 17:3995.
  - 6 b. The State Cost Allocation equals the number of students
  - 7 multiplied by the State Per Pupil for the system where the
  - 8 student resides.

- 9 2. Local Cost Allocation
  - 10 a. Any Legacy Type 2 Charter school shall annually be allocated
  - 11 funds as determined 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 Per Pupil for the system where the student
  - 15 resides.
  - 16 c. For any student enrolled in a Legacy Type 2 Charter school,
  - 17 the Local Cost Allocation shall be funded by the State.

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

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

- 24 1. Eligible Schools - Any elementary and secondary school operated by
- 25 the Office of Juvenile Justice (OJJ) in a secure care facility shall be
- 26 considered a public elementary or secondary school and, as such, the
- 27 Office of Juvenile Justice (OJJ) shall be annually appropriated funds
- 28 for these students.
- 29 2. Eligible Students - Each student counted in the prior year average
- 30 daily membership, as defined by the State Board of Elementary and

- 1 Secondary Education in the Student Membership Definition, is  
2 calculated by dividing the number of days the student is under the  
3 guidance and direction of teachers by the total instructional days  
4 during the specified school year.
- 5 3. Allocation - The Office of Juvenile Justice (OJJ) shall annually be  
6 allocated funds for the eligible students. For each student enrolled in  
7 these schools, both a State Cost Allocation and a Local Cost  
8 Allocation shall be provided.
- 9 4. State Cost Allocation
- 10 a. The State Cost Allocation is equal to the State Cost Allocation  
11 Per Pupil for the system where each student resided prior to  
12 adjudication multiplied by the prior year average daily membership  
13 of the Office of Juvenile Justice schools.
- 14 b. The State Cost Allocation Per Pupil allocation shall be  
15 adjusted based on a factor determined by the Louisiana Department  
16 of Education to provide for the differential in the number of  
17 educational days provided to the students in the custody of the Office  
18 of Juvenile Justice (OJJ).
- 19 c. Additionally, the State Cost Allocation Per Pupil shall be  
20 adjusted based on a factor determined by the Louisiana Department  
21 of Education to recognize the increased number of special education  
22 students in the Office of Juvenile Justice (OJJ) schools relative to the  
23 state average special education student population.
- 24 d. The average daily membership will be reconciled on an  
25 annual basis using the latest available data.
- 26 5. Local Cost Allocation
- 27 a. Each student counted in the prior year average daily  
28 membership, as defined by the State Board of Elementary and  
29 Secondary Education, shall be provided for and funded from the  
30 minimum foundation program a Local Cost Allocation Per Pupil

1 equal to the Local Cost Allocation Per Pupil for the district where the  
2 student resided prior to adjudication.

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

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

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

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

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

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

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

- 1 (SSD).
- 2 b. If the current year October 1 Mid-Year Student Count is more  
3 or less than the prior year February 1 student count, an adjustment to  
4 the current year allocation shall be made for each student gained or  
5 lost. The October adjustment equals the number of students gained  
6 or lost times the annual State Cost per pupil allocation amount for the  
7 system or school in which the change occurred. The February  
8 adjustment equals the number of students gained or lost times one-  
9 half of the State Cost per pupil allocation for the system or school in  
10 which the change occurred.
- 11 c. Individual adjustments shall be made for increases or  
12 decreases in the October or February Mid-Year Student Counts for  
13 the Recovery School District, the system of prior jurisdiction, and  
14 Type 5 Charter schools.
- 15 d. Mid-Year adjustments for the Recovery School District shall  
16 utilize the final State Cost per pupil allocation for the system of prior  
17 jurisdiction.
- 18 e. If the Recovery School District qualifies for an October Mid-  
19 Year Adjustment to the State Cost per pupil allocation, a Mid-Year  
20 adjustment shall also be made to the Local Cost per pupil allocation  
21 for the system of prior jurisdiction. The October Local Cost per pupil  
22 allocation shall be recalculated based on updated revenue data for the  
23 system of prior jurisdiction. There shall be no recalculation of the  
24 Local Cost per pupil allocation in conjunction with the February 1  
25 student count.
- 26 f. City, Parish, or Local public school systems or schools in the  
27 first year of operation are not eligible for an October Mid-Year  
28 Adjustment. However, their allocation will be finalized using October  
29 1 data. The newly opened city, parish, or local public school systems  
30 or schools will qualify for the February 1 mid-year adjustment.



1 shall include differentiated funding weights for certain students,  
 2 including students identified as being eligible for special education  
 3 services. The calculations shall ensure equity so that each Type 3B  
 4 charter school in the system receives a per-pupil amount equal to the  
 5 amount a Type 5 charter school located in the same parish or school  
 6 system boundary would have received from the Recovery School  
 7 District (RSD).

8 2. Local Cost Allocation

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

11 **Formula:**

12 **Local Cost Allocation Per Pupil**

13 **Equals**

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

15 **Divided by**

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

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

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

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

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

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

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

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

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

27                                   **Formula:**

28                                   **Local Cost Allocation**

29                                   **Equals**

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

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**Multiplied By**

**Recovery School District Student Membership Count**

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

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

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

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

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

**B. New Type 2 Charter Schools**

A New Type 2 Charter school is a Type 2 Charter school approved after July 1,



1           2008, by the State Board of Elementary and Secondary Education.

2                   1.     State Cost Allocation

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

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

9                   c.     Mid-Year Adjustments shall adhere to the guidelines  
10                   established in this document.

11                   2.     Local Cost Allocation

12                   a.     Any New Type 2 Charter school shall annually be provided  
13                   a Local Cost Allocation by applying the formula contained in R.S.  
14                   17:3995.

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

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

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

25                   e.     Mid-Year Adjustments will adhere to the guidelines  
26                   established in this document.

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

30                   4.     Where student attendance is from multiple school systems, the

1 Department of Education shall determine the Local Cost Allocation based on  
 2 students reported by the schools. The student membership count of the New  
 3 Type 2 charter schools shall be included in the membership count of the city  
 4 or parish school board in which the student resides to determine the Local  
 5 Cost Allocation.

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

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

14 **C. Louisiana School for Math, Science, and the Arts (LSMSA), New**  
 15 **Orleans Center for Creative Arts (NOCCA), Thrive Academy,**  
 16 **École Pointe-au-Chien and Special School District (SSD).**

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

21 2. State Cost Allocation

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

25 3. Local Cost Allocation

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

29 b. For any student enrolled in LSMSA, NOCCA, Thrive  
 30 Academy, École Pointe-au-Chien or SSD, the Local

1 Cost Allocation Per Pupil shall be funded by the  
2 State.

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

### 7 **III. FORMULA PROCEDURES**

#### 8 **A. Preliminary Allocation**

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

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

#### 18 **B. Final Allocation**

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

### 26 **IV. FORMULA PAYMENTS**

#### 27 **A. Payment Procedures**

28 The Total MFP State Cost Allocation for city, parish, and other school  
29 systems and schools will be converted to monthly payments from July  
30 through June each year except payments will be made on Level 4 allocations

1 as data becomes available.

2 **B. Requested Payment Adjustments**

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

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

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

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

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

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

25 **V. 70% EXPENDITURE REQUIREMENT**

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



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

Proposed formula includes a Level 3 increase for mandated costs of \$33.00 per pupil. (Increase of \$21.5 million.)

Proposed formula includes a Level 4 increase to provide for a pay raise of \$2,000 for certificated employees and \$1,000 for support workers, plus related retirement costs. (Increase of \$197.7 million.)

Proposed formula also includes Level 4 additions for:

- Differential compensation for recruitment and retention of teachers based on local needs with an allocation of \$1,000 per teacher. (Increase of \$61 million.)
- Expansion of supplemental course allocations to provide for student apprenticeships. (Increase of \$1.5 million.)
- Inclusion of funding for École Pointe-au-Chien public state French immersion school. (Increase of \$325,750.)
- Inclusion of resident teacher stipend (no change).

Effective July 1, 2023.