

2024 Regular Session

HOUSE CONCURRENT RESOLUTION NO. 21

BY REPRESENTATIVE SCHLEGEL

SCHOOLS/FINANCE-MFP: Provides for legislative approval of the MFP formula for FY 2024-2025

1 A CONCURRENT RESOLUTION

2 To provide for legislative approval of the formula developed by the State Board of
3 Elementary and Secondary Education pursuant to Article VIII, Section 13(B) of the
4 Constitution of Louisiana to determine the cost of a minimum foundation program
5 of education in all public elementary and secondary schools as well as to equitably
6 allocate the funds to parish and city school systems, and adopted by the board on
7 March 6, 2024.

8 WHEREAS, the minimum foundation program formula for the 2024-2025 Fiscal
9 Year as adopted by the State Board of Elementary and Secondary Education on March 6,
10 2024, reads as follows:

11 **Proposed**

12 **FY 2024-25 Minimum Foundation Program Formula**

13 The formula determines allocations for city, parish, or other public school systems
14 or schools. The definition of city, parish, or local public school systems and schools shall
15 include city or parish school systems, Recovery School District including direct operated and
16 Type 5 charter schools, Louisiana School for Math, Science, and the Arts (LSMSA), New
17 Orleans Center for Creative Arts (NOCCA), Thrive Academy, École Pointe-au-Chien,
18 Special School District (SSD), New Type 2 Charter schools, Legacy Type 2 Charter schools,
19 Type 3B Charter schools, Office of Juvenile Justice (OJJ) schools, and Louisiana State
20 University, Southern University, and University of Louisiana at Lafayette Lab schools. Type
21 3B Charter schools are defined as charter schools not having returned to the transferring
22 school system pursuant to R.S. 17:10.7.1 and operating independently. The formula is
23 divided into four calculations as follows:

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

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

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

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

- 13 • Supplementary funding to meet specific needs at city, parish, or other local
14 school systems and schools including International Associate Teacher Salary
15 and Stipends Allocation, Career Development Allocation, High Cost Services
16 Allocation, Supplemental Course Allocation, Apprenticeships Allocation,
17 Certificated and Support Staff Pay Raise Allocations, Differentiated
18 Compensation Allocation, Resident Teacher Stipend Allocation, and
19 Certificated Mentor Teacher Stipend Allocation.
- 20 • Allocations for State-approved public school systems or schools including
21 Legacy and New Type 2 Charter schools, Louisiana State University,
22 Southern University, and University of Louisiana at Lafayette Lab schools,
23 New Orleans Center for Creative Arts (NOCCA), Louisiana School for Math,
24 Science, and the Arts (LSMSA), Thrive Academy, École Pointe-au-Chien,
25 Special School District (SSD) and Office of Juvenile Justice (OJJ) schools.
- 26 • Mid-Year Allocation Adjustments to account for mid-year increases and
27 decreases in students in all city, parish, or other local public school systems
28 or schools.

29 State MFP funds shall only be expended for educational purposes. Expenditures for
30 educational purposes are those expenditures related to the operational and instructional

1 activities of city, parish, or other public school systems or schools to include: instructional
2 programs, pupil support programs, instructional staff programs, school administration,
3 general administration, business services, operations and maintenance of plant services,
4 student transportation services, food services operations, enterprise operations, community
5 services operations, facility acquisition, and construction services and debt services as
6 defined by Louisiana Accounting and Uniform Governmental Handbook, Bulletin 1929.

7 **I. FORMULA CALCULATIONS**

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

9 **1. Determine Educational Costs**

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

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

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

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

1 **STEP TWO: Determine the Number of Students Eligible for the Weighted Student**
2 **Count**

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

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

19 **Career and Technical Education Weight** - The formula recognizes that the cost of
20 providing materials and equipment, and teacher credentialing and training, for Career and
21 Technical Education courses is above and beyond the cost of traditional academic education.
22 Each secondary career and technical education course in which a student is enrolled in both
23 the fall and spring semesters is provided a weight of 6%.

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

29 **Gifted and Talented Weight** - The formula recognizes the cost of providing
30 educational services to Gifted and Talented students that have an Individualized Education

1 Program (IEP) Plan developed according to State Board of Elementary and Secondary
2 Education regulations and are provided a 60% weight.

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

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

13 **Formula:**

14 **Total Weighted Student Membership Count**
15 **Equals (=)**
16 **February 1 Student Membership Count (1.0)**
17 **Plus (+)**
18 **Low Income and English Language Learner Weight,**
19 **Career Technical Education Weight,**
20 **Special Education Weight,**
21 **Gifted and Talented Weight, and**
22 **Economy of Scale Weight**

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

24 **Formula:**

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

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

27 **Formula:**

28 **Total MFP Educational Costs**
29 **Equals (=)**
30 **Total Weighted Student Membership Count**

1 **Multiplied by (x)**

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

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

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

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

10 **Formula:**

11 **Local Property Tax Revenue Contribution**

12 **Equals (=)**

13 **State Computed Property Tax Millage (debt and non-debt) (including**
14 **TIF areas)**

15 **Multiplied by (x)**

16 **Net Assessed Property Value**

17 **Net Assessed Property Value Increase Cap** - If a school system's Net Assessed
18 Property Value has increased equal to or greater than 10% over the prior year Net Assessed
19 Property Value, then the growth in the Net Assessed Property Value is capped at 10%. This
20 cap is applied on a year-to-year basis comparing the current year Net Assessed Property
21 Value to the prior year uncapped Net Assessed Property Value.

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

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

26 **Formula:**

27 **Local Sales Tax Revenue Contribution**

28 **Equals (=)**

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

30 **Multiplied by (x)**

1 **State Computed Sales Tax Rate**

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

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

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

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

13 **Formula:**

14 **Other Local Revenue Contribution**

15 **Equals (=)**

16 **State Revenue in lieu of Taxes**

17 **Plus (+)**

18 **Federal Revenue in lieu of Taxes**

19 **Plus (+)**

20 **50% of Earnings on Property**

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

22 **Formula:**

23 **Local Cost Allocation**

24 **Equals (=)**

25 **Property Tax Contribution**

26 **Plus (+)**

27 **Sales Tax Contribution**

28 **Plus (+)**

29 **Other Revenues Contribution**

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

2 **Formula:**

3 **State Cost Allocation**

4 **Equals (=)**

5 **Total State and Local Cost**

6 **Minus (-)**

7 **Local Cost Allocation**

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

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

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

- 16 1. Total Sales Taxes
- 17 2. Total Property Taxes
- 18 3. State and Federal Revenue in Lieu of Taxes
- 19 4. 50% Earnings on Property Revenue

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

21 **Formula:**

22 **Eligible Local Revenue**

23 **Equals (=)**

24 **Total Sales Tax Revenue**

25 **Plus (+)**

26 **Total Property Tax Revenue**

27 **Plus (+)**

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

29 **Plus (+)**

30 **50% of Earnings on Property Revenue**

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

2 **Formula:**

3 **Local Revenue Eligible for Incentive**

4 **Equals (=)**

5 **Eligible Local Revenue**

6 **Minus (-)**

7 **Local Cost Allocation**

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

9 **Formula:**

10 **Limit on Revenue Eligible for Incentive**

11 **Equals (=)**

12 **Total State and Local Cost Allocation**

13 **Multiplied by (x) 34%**

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

15 **Formula:**

16 **Local Support of Level 2 Incentive**

17 **Equals (=)**

18 **Lesser of Local Revenue Eligible for Incentive or Limit on Local**

19 **Revenue Eligible for Incentive**

20 **Multiplied by (x)**

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

22 **Multiplied by (x)**

23 **Level 2 Incentive Factor**

24 The Level 2 Incentive Factor determines the amount of local support required in

25 Level 2. In FY 2014-2015, the Level 2 Incentive Factor was established at 1.72.

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

27 **Formula:**

28 **State Support of Level 2 Incentive**

29 **Equals (=)**

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

3 **Minus (-)**

4 **Local Support of Level 2 Incentive**

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

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

10 **Formula:**

11 **Total Level 3 Legislative Allocations**

12 **Equals (=)**

13 **Continuation Funding for Pay Raises**

14 **Plus (+)**

15 **Historical Formula Allocation**

16 **Plus (+)**

17 **Mandated Costs Allocation**

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

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

23 a. Certificated Personnel Pay Raises provided in 2001-2002,
24 2006-2007, 2007-2008, and 2008-2009 will continue for each school
25 system and school based on the calculated per pupil amount times the
26 February 1 Student Membership Count.

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

29 b. Non-certificated Support Worker Pay Raises provided in 2002-2003,
30 2006-2007, and 2007-2008 will continue for each school system and

1 school based on the calculated per pupil amount times the February
2 1 Student Membership Count.

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

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

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

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

20 The amount of funding removed from the districts listed above is reserved and
21 redistributed to the remaining city, parish or other local public school systems or schools.
22 The total amount is divided by the total number of students within these same city, parish
23 or other local public school systems or schools to calculate a per pupil amount. The
24 allocation is determined using the per pupil amount multiplied by the current year student
25 count.

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

27 City, parish or other local public school systems or schools shall receive a minimum
28 of \$122.00 for each student in the prior year February 1 membership to offset these
29 increasing operational costs.

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

3 **Formula:**

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

5 **Equals (=)**

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

7 **Plus (+)**

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

9 **Plus (+)**

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

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

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

15 **Formula:**

16 **Total Level 4 Supplementary Allocations**

17 **Equals (=)**

18 **STEP ONE: International Language Associate Salary and Stipend**
19 **Allocation**

20 **Plus (+)**

21 **STEP TWO: Career Development Fund Allocation**

22 **Plus (+)**

23 **STEP THREE: High Cost Services Assistance Allocation**

24 **Plus (+)**

25 **STEP FOUR: Supplemental Course Allocation**

26 **Plus (+)**

27 **STEP FIVE: Apprenticeships and Internships Allocation**

28 **Plus (+)**

29 **STEP SIX: Tutoring Allocation**

30 **Plus (+)**

1 **STEP SEVEN: 2019-20 Certificated and Non-Certificated Pay Raises**

2 **Plus (+)**

3 **STEP EIGHT: 2021-22 Certificated and Non-Certificated Pay Raises**

4 **Plus (+)**

5 **STEP NINE: 2022-23 Certificated and Non-Certificated Pay Raises**

6 **Plus (+)**

7 **STEP TEN: Differentiated Compensation Allocation**

8 **Plus (+)**

9 **STEP 11: Certificated Mentor Teacher Stipend**

10 **Plus (+)**

11 **STEP TWELVE: Resident Teacher Stipend Allocation**

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

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

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

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

1 **STEP TWO: Career Development Fund Allocation**

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

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

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

17 **Formula:**

18 **Career Development Allocation Per Pupil**

19 **Equals (=)**

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

21 **Multiplied By (x)**

22 **Six Percent (6%)**

23 **Formula:**

24 **Career Development Allocation**

25 **Equals (=)**

26 **Career Development Allocation Per Pupil**

27 **Multiplied By (x)**

28 **Qualifying Student Course Enrollments in Grades 9 through 12**

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

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

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

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

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

22 **Formula:**

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

24 **Equals (=)**

25 **Cost of Services**

26 **Divided By (÷)**

27 **Total State and Local Revenue**

28 The two ranked listings will be divided into four tiers and allocations will be
29 provided based on a percentage from one hundred percent reimbursement in the highest

1 funded tier with smaller percentages reimbursed in the lower tiers based on where the school
2 system or school falls within the tiers on one of the two lists.

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

4 Pursuant to R.S. 17:4002.1 through 4002.6, the Supplemental Course Allocation shall
5 provide for the cost of secondary course choices specifically approved by the State Board
6 of Elementary and Secondary Education. For each city and parish school system and other
7 public school, the allocation shall equal the number of students enrolled in grades 7 through
8 12 as of February 1 each year multiplied by \$70 per pupil.

9 **Formula:**

10 **Supplemental Course Allocation for School Systems or Other Public**
11 **Schools**

12 **Equals (=)**

13 **Supplemental Course Allocation Per Pupil**

14 **Multiplied By (x)**

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

16 If the entire allocation is not committed by the city or parish public school systems
17 or other public school by a date set forth by the Louisiana Department of Education, the
18 original allocation will be reduced by the uncommitted amount. The total uncommitted
19 amount from each city or parish public school systems or other public school will be
20 reallocated to those city or parish public school systems or other public schools that
21 obligated one hundred percent of their original allocation based on criteria set forth by the
22 Louisiana Department of Education.

23 **STEP FIVE: Calculate Apprenticeships and Internships Allocation**

24 **Apprenticeships** - Each city, parish, or other public school district or school shall
25 be eligible to receive an allocation based on the number of students enrolled in either the fall
26 or spring semester in an eligible apprenticeship course up to the amount budgeted for the
27 Apprenticeships Allocation. If a school system or school is defined as rural by the United
28 States Census Bureau, an allocation of \$3,500 shall be provided times the number of students
29 enrolled in eligible apprenticeship programs. If a school system or school is identified as
30 non-rural, an allocation of \$2,500 shall be provided times the number of students enrolled

1 in eligible apprenticeship programs. The allocation shall be utilized to support all of the costs
2 associated with delivery of the apprenticeship services to the students.

3 **Internships** - Each city, parish, or other public school district or school shall be
4 eligible to receive an allocation of \$1,000 per student for each eligible student enrolled in
5 either the fall or spring semester in eligible internship programs up to the amount budgeted
6 for the Internships Allocation.

7 **STEP SIX: Calculate Tutoring Allocation**

8 An allocation shall be provided as a block grant for each city, parish, or other public
9 school district or school for accelerate tutoring for literacy and/or math, focusing on students
10 with the most need for improved outcomes. Funding may be used to cover services for any
11 student requiring tutoring to include such expenses as extra staffing, contracted services, or
12 online programming as deemed necessary at the local level with guidance from LDOE.
13 Allocation methodology would be based on prior year student data including:

- 14 Number of Students in grades K-2 in the category of Well Below Benchmark,
- 15 and
- 16 Number of Students in grades 3-5 in the grade level sufficiency of
- 17 unsatisfactory.

18 **STEP SEVEN: Calculate 2019-20 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 \$1,000
21 plus the current year annual retirement contribution rate as established for the
22 Teachers' Retirement System of Louisiana in the actuarial valuation approved by the
23 Public Retirement Systems' Actuarial Committee based on the staffing data
24 submitted to the official department personnel data reporting system as of October
25 1 to provide an across the board \$1,000 pay raise and any associated retirement for
26 K-12 classroom educators and other certificated K-12 personnel defined per
27 Louisiana Department of Education Bulletin 1929 to include:

28 **Teachers**

29 All function codes 1000-2200s, object code 112.

1 **Therapists/Specialists/Counselors**

2 Function codes 1000-2200s, object code 113.

3 **School Site-based Principals, Assistant Principals, and Other School**
4 **Administrators**

5 Function code 2400s, object code 111.

6 **Central Office Certificated Administrators**

7 Function codes 1000-2200 (excluding 2130s), 2324, 2831, and 2832;
8 object code 111.

9 **School Nurses**

10 Function code 2134, object code 118.

11 **Sabbaticals**

12 Function codes 1000-2200s, 2134, and 2400s; object code 140.

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

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

23 **Aides**

24 Function codes 1000-4900s, object code 115.

25 **Support Supervisors**

26 Function codes 2130s, 2300s (excluding 2311, 2321, 2324, 2831 and
27 2832) and 2500-4900s, object code 111)

28 **Clerical/Secretarial**

29 Function codes 1000-4900s, object code 114

1 **Service Workers**

2 Function codes 1000-4900s, object code 116

3 **Skilled Craftsmen**

4 Function codes 1000-4900s, object code 117

5 **Degreed Professionals**

6 Function codes 1000-4900s (excluding 2134s), object code 118

7 **Other Personnel**

8 Function codes 1000-4900s, object codes 100, 110 and 119.

9 **STEP EIGHT: Calculate 2021-22 Certificated and Non-Certificated Pay Raises**

10 **1. Certificated Personnel Pay Raise**

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

19 **Teachers**

20 All function codes 1000-2200s, object code 112.

21 **Therapists/Specialists/Counselors**

22 Function codes 1000-2200s, object code 113.

23 School Site-based Principals, Assistant Principals, and Other School

24 **Administrators**

25 Function code 2400s, object code 111.

26 **Central Office Certificated Administrators**

27 Function codes 1000-2200 (excluding 2130s), 2324, 2831, and 2832;
28 object code 111.

29 **School Nurses**

30 Function code 2134, object code 118.

1 **Sabbaticals**

2 Function codes 1000-2200s, 2134, and 2400s; object code 140.

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

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

12 **Aides**

13 Function codes 1000-4900s, object code 115.

14 **Support Supervisors**

15 Function codes 2130s, 2300s (excluding 2311, 2321, 2324, 2831 and
16 2832) and 2500-4900s, object code 111)

17 **Clerical/Secretarial**

18 Function codes 1000-4900s, object code 114

19 **Service Workers**

20 Function codes 1000-4900s, object code 116

21 **Skilled Craftsmen**

22 Function codes 1000-4900s, object code 117

23 **Degreed Professionals**

24 Function codes 1000-4900s (excluding 2134s), object code 118

25 **Other Personnel**

26 Function codes 1000-4900s, object codes 100, 110 and 119.

27 **STEP NINE: Calculate 2022-23 Certificated and Non-Certificated Pay Raises**

28 **1. Certificated Personnel Pay Raise**

29 Each city, parish, or other public school district or school shall receive \$1,500
30 plus the current year annual retirement contribution rate as established for the

1 Teachers' Retirement System of Louisiana in the actuarial valuation approved by the
2 Public Retirement Systems' Actuarial Committee based on the staffing data
3 submitted to the official department personnel data reporting system as of October
4 1 to provide an across the board \$1,500 pay raise and any associated retirement for
5 K-12 classroom educators and other certificated K-12 personnel defined per
6 Louisiana Department of Education Bulletin 1929 to include:

7 **Teachers**

8 All function codes 1000-2200s, object code 112.

9 **Therapists/Specialists/Counselors**

10 Function codes 1000-2200s, object code 113.

11 **School Site-based Principals, Assistant Principals, and Other School**

12 **Administrators**

13 Function code 2400s, object code 111.

14 **Central Office Certificated Administrators**

15 Function codes 1000-2200 (excluding 2130s), 2324, 2831, and 2832;
16 object code 111.

17 **School Nurses**

18 Function code 2134, object code 118.

19 **Sabbaticals**

20 Function codes 1000-2200s, 2134, and 2400s; object code 140.

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

22 Each city, parish, or other public school district or school shall receive \$750
23 plus the current year annual retirement contribution rate as established for the
24 Louisiana School Employees' Retirement System in the actuarial valuation approved
25 by the Public Retirement Systems' Actuarial Committee based on the staffing data
26 submitted to the official department personnel data reporting system as of October
27 1 to provide an across the board \$750 pay raise and associated retirement for
28 non-certificated K-12 personnel defined per Louisiana Department of Education
29 Bulletin 1929 to include:

1 **Aides**

2 Function codes 1000-4900s, object code 115.

3 **Support Supervisors**

4 Function codes 2130s, 2300s (excluding 2311, 2321, 2324, 2831 and
5 2832) and 2500-4900s, object code 111)

6 **Clerical/Secretarial**

7 Function codes 1000-4900s, object code 114

8 **Service Workers**

9 Function codes 1000-4900s, object code 116

10 **Skilled Craftsmen**

11 Function codes 1000-4900s, object code 117

12 **Degreed Professionals**

13 Function codes 1000-4900s (excluding 2134s), object code 118

14 **Other Personnel**

15 Function codes 1000-4900s, object codes 100, 110 and 119.

16 **STEP TEN: Calculate Differentiated Compensation**

17 Each city, parish, or other public school district or school shall receive an allocation
18 to address their unique market needs in the recruitment and retention of teachers. This
19 allocation shall be calculated based on the number of teachers reported in the prior year
20 October 1 staffing data submitted to the official department personnel data reporting system
21 divided into the budgeted amount to create a per teacher allocation. Then the per teacher
22 allocation will be increased by the current year annual retirement contribution rate as
23 established for the Teachers' Retirement System of Louisiana in the actuarial valuation
24 approved by the Public Retirement Systems' Actuarial Committee. Teacher shall be defined
25 per the Louisiana Department of Education Bulletin 1929, Object code 112, all Function
26 codes 1000-2200s. These funds may be used in any of the following categories, in any
27 proportion of the allocation among the categories, and in any amount within the allocation:

- 28 a. Stipends for teachers in critical shortage area as determined by BESE and/or;
- 29 b. Stipends for Highly Effective Teachers (as defined in R.S. 17:381 through
30 3095 and Bulletin 130, Section 309), and/or;

- 1 c. Stipends for teacher working in High Need schools defined as those with an
- 2 Economically Disadvantaged rate of 85% or greater, and/or;
- 3 d. Stipends for teacher leadership positions including classroom teachers
- 4 appointed to lead weekly teacher collaborations, or those that serve as
- 5 instructional coaches or mentors.

6 **STEP ELEVEN: Calculate Certificated Mentor Teacher Stipend Allocation**

7 The Louisiana teacher preparation model includes mentor teachers to support

8 undergraduate year-long residents and post-baccalaureate certification residents. These

9 mentor teachers are professionally trained, credentialed teachers with skills to support

10 aspiring and new teachers. A \$2,000 stipend will be provided to city, parish, or other public

11 school systems or schools for each employed certificated mentor teacher or teacher serving

12 as the assigned mentor of record responsible for supporting undergraduate and post

13 baccalaureate resident teachers. Each city, parish, or other public school system or school

14 shall receive an allocation equal to \$2,000 multiplied by the number of fulltime equivalent

15 certificated mentor teachers employed to support undergraduate or post baccalaureate

16 residents as reported in the staffing data submitted to the official department personnel data

17 reporting system as of October 1. School systems or schools receiving this funding allocation

18 must provide the \$2,000 stipend to the qualifying mentor teacher(s).

19 **STEP TWELVE: Calculate Resident Teacher Stipend Allocation**

20 The Louisiana teacher preparation model provides support to undergraduate

21 year-long residents and post-baccalaureate certification residents through teacher mentors

22 who are professionally trained, credentialed teachers with skills to support aspiring and new

23 teachers. Each city, parish, or other public school system or school shall receive an

24 allocation equal to \$3,300 times the number of fulltime equivalent undergraduate or post

25 baccalaureate residents as reported in the staffing data submitted to the official department

26 personnel data reporting system as of October 1. Each resident must have an assigned

27 mentor of record and a resident certificate or a practitioner license by the count date. School

28 systems or schools receiving this funding allocation must provide the \$3,300 stipend to the

29 qualifying resident teacher(s).

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

1 **STEP ONE: Louisiana State University, Southern University, and University of**
2 **Louisiana at Lafayette Laboratory Schools**

3 **1. State Cost Allocation**

4 a. The February 1 Student Membership count at the Louisiana State University,
5 Southern University, and University of Louisiana at Lafayette Lab Schools
6 shall be multiplied by the Average State Cost Allocation Per Pupil to equal
7 the Louisiana State University, Southern University, and University of
8 Louisiana at Lafayette Lab Schools State Cost Allocation.

9 b. Funds appropriated for these schools shall be allocated to the institution of
10 higher education operating such a school. Each such institution of higher
11 education shall ensure the equitable expenditure of such funds to operate
12 such schools.

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

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

16 **1. State Cost Allocation**

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

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

21 **2. Local Cost Allocation**

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

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

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

28 **3. The exclusion of any portion of local revenues specifically dedicated by the**
29 **legislature or by voter approval to capital outlay or debt service shall be**

1 applicable only to a charter school housed in a facility or facilities provided
2 by the district in which the charter school is located.

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

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

8 2. Eligible Students - Each student counted in the prior year average daily
9 membership, as defined by the State Board of Elementary and Secondary
10 Education in the Student Membership Definition, is calculated by dividing
11 the number of days the student is under the guidance and direction of
12 teachers by the total instructional days during the specified school year.

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

16 4. State Cost Allocation

17 a. The State Cost Allocation is equal to the State Cost Allocation Per
18 Pupil for the system where each student resided prior to adjudication
19 multiplied by the prior year average daily membership of the Office
20 of Juvenile Justice schools.

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

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

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

2 a. Student counts in October and February may result in mid-year
3 allocation adjustments for the following: city and parish school
4 systems, Recovery School District, New Type 2 Charter schools,
5 Legacy Type 2 Charter schools, Type 3B Charter schools, Louisiana
6 State University, Southern University, and University of Louisiana
7 at Lafayette Lab schools, Louisiana School for Math, Science and the
8 Arts (LSMSA), New Orleans Center for Creative Arts (NOCCA),
9 Thrive Academy, École Pointe-au-Chien, and Special School District
10 (SSD).

11 b. If the current year October 1 Mid-Year Student Count is more or less
12 than the prior year February 1 student count, an adjustment to the
13 current year allocation shall be made for each student gained or lost.
14 The October adjustment equals the number of students gained or lost
15 times the annual State Cost per pupil allocation amount for the
16 system or school in which the change occurred. The February
17 adjustment equals the number of students gained or lost times
18 one-half of the State Cost per pupil allocation for the system or
19 school in which the change occurred.

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

24 d. Mid-Year adjustments for the Recovery School District shall utilize
25 the final State Cost per pupil allocation for the system of prior
26 jurisdiction.

27 e. If the Recovery School District qualifies for an October Mid-Year
28 Adjustment to the State Cost per pupil allocation, a Mid-Year
29 adjustment shall also be made to the Local Cost per pupil allocation
30 for the system of prior jurisdiction. The October Local Cost per pupil

1 allocation shall be recalculated based on updated revenue data for the
2 system of prior jurisdiction. There shall be no recalculation of the
3 Local Cost per pupil allocation in conjunction with the February 1
4 student count.

5 f. City, Parish, or Local public school systems or schools in the first
6 year of operation are not eligible for an October Mid-Year
7 Adjustment. However, their allocation will be finalized using October
8 1 data. The newly opened city, parish, or local public school systems
9 or schools will qualify for the February 1 mid-year adjustment.

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

Total MFP State Cost Allocation

Formula:

Total MFP State Cost Allocation

Equals (=)

Level 1 State Cost Allocation

Plus (+)

Level 2 State Cost Allocation

Plus (+)

Level 3 State Cost Allocation

Plus (+)

Level 4 State Cost Allocation

II. FORMULA CALCULATIONS FOR STATE-APPROVED PUBLIC SCHOOL

A. Recovery School District

1. State Cost Allocation

a. Once all final calculations are made, the final State Cost
Allocation Per Pupil Amount for the city or parish school
system which counted the Recovery School District students
will be multiplied by the February 1 Recovery School District

1 Student Membership Count to equal the Recovery School
2 District State Cost Allocation.

3 b. In a system with one or more Type 3B charter schools, if the
4 Type 3B charter is not its own LEA, the local school system
5 shall distribute minimum foundation program formula funds
6 to each Type 3B charter school in the system pursuant to
7 calculations determined by the Louisiana Department of
8 Education. If the Type 3B charter is its own LEA, such
9 payments shall be made to the Type 3B charter school by the
10 Louisiana Department of Education. Such calculations shall
11 include differentiated funding weights for certain students,
12 including students identified as being eligible for special
13 education services. The calculations shall ensure equity so
14 that each Type 3B charter school in the system receives a
15 per-pupil amount equal to the amount a Type 5 charter school
16 located in the same parish or school system boundary would
17 have received from the Recovery School District (RSD).

18 **2. Local Cost Allocation**

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

21 **Formula:**

22 **Local Cost Allocation Per Pupil**

23 **Equals**

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

25 **Divided by**

26 **Total School District Membership.**

27 **Total School District Membership**

28 **Equals (=)**

29 **Recovery School District Student Membership Count**

30 **Plus (+)**

1 boundaries of the system of prior jurisdiction, this school the student
 2 attends shares in the local revenues of the system of prior
 3 jurisdiction. As a result, the New Type 2 Charter School Student
 4 Membership Count of the students residing in the jurisdiction will be
 5 added to the Recovery School District and the system of prior
 6 jurisdiction Student Membership Count.

7 f. The Local Cost Allocation for the Recovery School District is
 8 determined by multiplying the local revenue per pupil times the
 9 number of Recovery School District students used in the MFP final
 10 allocation.

Formula:

Local Cost Allocation

Equals (=)

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

Multiplied By (x)

Recovery School District Student Membership Count

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

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

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

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

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

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

16 A New Type 2 Charter school is a Type 2 Charter school approved after July
 17 1, 2008, by the State Board of Elementary and Secondary Education.

18 **1. State Cost Allocation**

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

22 b. The State Cost Allocation equals the number of students
 23 multiplied by the State Cost Allocation Per Pupil for the
 24 system in which the student resides.

25 c. Mid-Year Adjustments shall adhere to the guidelines
 26 established in this document.

27 **2. Local Cost Allocation**

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

- 1 b. The Local Cost Allocation equals the number of students
- 2 multiplied by the Local Cost Allocation Per Pupil for the
- 3 system in which the student resides.
- 4 c. One exception to R.S. 17:3995 is that the Local Cost
- 5 allocation will be funded with a transfer of the MFP monthly
- 6 amount representing the Local Cost Allocation from the city
- 7 or parish school system in which the attending students
- 8 reside.
- 9 d. The city or parish where students attending the New Type 2
- 10 Charter school reside is the local taxing authority and shall
- 11 provide the local support for the students.
- 12 e. Mid-Year Adjustments will adhere to the guidelines
- 13 established in this document.
- 14 **3.** Virtual Charter schools may receive, as approved by the State Board
- 15 of Elementary and Secondary Education, a lesser percentage of the
- 16 state and local amount calculated in R.S. 17:3995.
- 17 **4.** Where student attendance is from multiple school systems, the
- 18 Department of Education shall determine the Local Cost Allocation
- 19 based on students reported by the schools. The student membership
- 20 count of the New Type 2 charter schools shall be included in the
- 21 membership count of the city or parish school board in which the
- 22 student resides to determine the Local Cost Allocation.
- 23 **5.** In the first year of operation, a New Type 2 Charter school shall be
- 24 allocated funding based on an estimated student count since a
- 25 February 1 student count does not exist. The allocation will be
- 26 finalized based on the October 1 student count.
- 27 **6.** The exclusion of any portion of local revenues specifically dedicated
- 28 by the legislature or by voter approval to capital outlay or debt
- 29 service shall be applicable only to a charter school housed in a

1 facility or facilities provided by the district in which the charter
2 school is located.

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

6 1. The Louisiana School for Math, Science, and the Arts (LSMSA);
7 New Orleans Center for Creative Arts (NOCCA); Thrive Academy;
8 École Pointe-au-Chien; and Special School District (SSD) shall be
9 provided both a State and Local Cost Allocation.

10 2. State Cost Allocation

11 a. The State Cost Allocation shall be based on the State Cost
12 Allocation Per Pupil for the city or parish school system
13 where the attending students reside.

14 3. Local Cost Allocation

15 a. The Local Cost Allocation will be based on the Local Cost
16 Allocation for the city or parish school system where the
17 attending students reside.

18 b. For any student enrolled in LSMSA, NOCCA, Thrive
19 Academy, École Pointe-au-Chien or SSD, the Local Cost
20 Allocation Per Pupil shall be funded by the State.

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

24 **III. FORMULA PROCEDURES**

25 **A. Preliminary Allocations**

26 1. The Minimum Foundation Program formula for the upcoming fiscal
27 year adopted by the State Board of Elementary and Secondary
28 Education, along with a preliminary allocation schedule representing
29 the estimated cost of the proposed formula, shall be submitted to the
30 Joint Legislative Committee on the Budget and to the House and

1 Senate Education Committees for consideration no later than March
2 15.

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

5 **B. Final Allocation**

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

13 **IV. FORMULA PAYMENTS**

14 **A. Payment Procedures**

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

19 **B. Requested Payment Adjustments**

20 If the city, parish, or other school systems and schools have documented
21 growth in students prior to the actual Mid-Year Student Counts in October and
22 February, a temporary change to the final allocation may be requested. The State
23 Superintendent is authorized to approve or deny this revision.

24 1. Sufficient documentation will be requested to substantiate this
25 requested allocation adjustment.

26 2. The adjusted allocation will remain in effect until the actual October
27 or February Mid-Year Student Count. Once the Mid-Year Student
28 Count is final, reconciliation will be completed and payments
29 adjusted accordingly.

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

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

12 **V. 70% EXPENDITURE REQUIREMENT**

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

21 **VI. SEVERABILITY PROVISION**

22 If any provision of this minimum foundation formula or the application
23 thereof is held invalid, such invalidity shall not affect other provisions or
24 applications of this minimum foundation formula which can be given effect without
25 the invalid provisions or applications, and to this end the provisions of this minimum
26 foundation formula are hereby declared severable. The severability provision hereof
27 shall be broadly construed so as to give effect to each and every possible provision
28 or application of this minimum foundation formula which is not specifically held
29 invalid, unlawful, or unconstitutional.

1 THEREFORE, BE IT RESOLVED that the Legislature of Louisiana does hereby
2 approve the formula developed by the State Board of Elementary and Secondary Education,
3 pursuant to Article VIII, Section 13(B) of the Constitution of Louisiana, to determine the
4 cost of a minimum foundation program of education in all public elementary and secondary
5 schools as well as to equitably allocate the funds to parish and city school systems, and
6 adopted by the board on March 6, 2024.

DIGEST

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

HCR 21 Engrossed

2024 Regular Session

Schlegel

Approves the minimum foundation program (MFP) formula for FY 2024-2025 to determine the cost of a minimum foundation program of education in all public elementary and secondary schools as well as to equitably allocate the funds to local public school systems as developed by the State Bd. of Elementary and Secondary Education (BESE) and adopted by BESE on Mar. 6, 2024.