

2025 Regular Session

SENATE CONCURRENT RESOLUTION NO. 2

BY SENATOR EDMONDS

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 2025-2026 school year.
(7/1/25)

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A CONCURRENT RESOLUTION

To provide for legislative approval of the formula developed 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, and adopted by the board on March 12, 2025.

WHEREAS, the minimum foundation program formula for the 2024-2025 Fiscal Year as adopted by the State Board of Elementary and Secondary Education on March 12, 2025, reads as follows:

Proposed

FY 2025-26 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,

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

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

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

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

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

4 State MFP funds shall only be expended for educational purposes. Expenditures for

5 educational purposes are those expenditures related to the operational and instructional

6 activities of city, parish, or other public school systems or schools to include: instructional

7 programs, pupil support programs, instructional staff programs, school administration,

8 general administration, business services, operations and maintenance of plant services,

9 student transportation services, food services operations, enterprise operations, community

10 services operations, facility acquisition, and construction services and debt services as

11 defined by Louisiana Accounting and Uniform Governmental Handbook, Bulletin 1929.

12 **I. FORMULA CALCULATIONS**

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

14 **1. Determine Educational Costs**

15 Eligible students from the following school systems and schools will be

16 counted in both the Base and Weighted Student Memberships:

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

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

30 The formula first counts each of the students enrolled on February 1 to determine the

1 cost of educational services. The formula utilizes the February 1 Student Membership Count
2 to allocate funding beginning in July. The students eligible to be counted are identified in
3 the Student Membership Definition adopted by the State Board of Elementary and
4 Secondary Education. These students are counted as one (1.0) in the formula.

5 **STEP TWO: Determine the Number of Students Eligible for the Weighted Student**
6 **Count**

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

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

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

28 **Special Education Weight** - The formula addresses the extra cost associated with
29 the delivery of services required in order to meet the needs of students with disabilities.
30 Students with disabilities that have an Individualized Education Program (IEP) plan

1 developed according to State Board of Elementary and Secondary Education regulations are
2 provided a weight of 150%.

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

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

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

17 **Formula:**

18 **Total Weighted Student Membership Count**

19 **Equals (=)**

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

21 **Plus (+)**

22 **Low Income and English Language Learner Weight,**

23 **Career Technical Education Weight,**

24 **Special Education Weight,**

25 **Gifted and Talented Weight, and**

26 **Economy of Scale Weight**

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

28 **Formula:**

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

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

Formula:**Total MFP Educational Costs****Equals (=)****Total Weighted Student Membership Count****Multiplied by (x)****State and Local Base Cost Per Pupil****2. Determine State and Local Cost Allocation**

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

STEP ONE: Determine the Local Property Tax Revenue Contribution**Formula:****Local Property Tax Revenue Contribution****Equals (=)****State Computed Property Tax Millage (debt and non-debt)****(including TIF areas)****Multiplied by (x)****Net Assessed Property Value**

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

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

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

1 **Local Sales Tax Revenue Contribution**
 2 **Equals (=)**
 3 **Computed Sales Tax Base (debt and non-debt) (including TIF areas)**
 4 **Multiplied by (x)**
 5 **State Computed Sales Tax Rate**

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

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

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

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

17 **Formula:**
 18 **Other Local Revenue Contribution**
 19 **Equals (=)**
 20 **State Revenue in lieu of Taxes**
 21 **Plus (+)**
 22 **Federal Revenue in lieu of Taxes**
 23 **Plus (+)**
 24 **50% of Earnings on Property**

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

26 **Formula:**
 27 **Local Cost Allocation**
 28 **Equals (=)**
 29 **Property Tax Contribution**
 30 **Plus (+)**

1 **Sales Tax Contribution**
 2 **Plus (+)**
 3 **Other Revenues Contribution**

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

5 **Formula:**

6 **State Cost Allocation**
 7 **Equals (=)**
 8 **Total State and Local Cost**
 9 **Minus (-)**
 10 **Local Cost Allocation**

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

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

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

- 19 1. Total Sales Taxes
- 20 2. Total Property Taxes
- 21 3. State and Federal Revenue in Lieu of Taxes
- 22 4. 50% Earnings on Property Revenue

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

24 **Formula:**

25 **Eligible Local Revenue**
 26 **Equals (=)**
 27 **Total Sales Tax Revenue**
 28 **Plus (+)**
 29 **Total Property Tax Revenue**
 30 **Plus (+)**

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

2 **Plus (+)**

3 **50% of Earnings on Property Revenue**

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

5 **Formula:**

6 **Local Revenue Eligible for Incentive**

7 **Equals (=)**

8 **Eligible Local Revenue**

9 **Minus (-)**

10 **Local Cost Allocation**

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

12 **Formula:**

13 **Limit on Revenue Eligible for Incentive**

14 **Equals (=)**

15 **Total State and Local Cost Allocation**

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

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

18 **Formula:**

19 **Local Support of Level 2 Incentive**

20 **Equals (=)**

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

22 **Revenue Eligible for Incentive**

23 **Multiplied by (x)**

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

25 **Multiplied by (x)**

26 **Level 2 Incentive Factor**

27 The Level 2 Incentive Factor determines the amount of local support required in
28 Level 2. In FY 2014-2015, the Level 2 Incentive Factor was established at 1.72.

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

30 **Formula:**

1 **State Support of Level 2 Incentive**
2 **Equals (=)**
3 **Lesser of Local Revenue Eligible for Incentive or Limit on Local**
4 **Revenue Eligible for Incentive**
5 **Minus (-)**
6 **Local Support of Level 2 Incentive**

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

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

11 These allocations are as follows:

12 **Formula:**
13 **Total Level 3 Legislative Allocations**
14 **Equals (=)**
15 **Continuation Funding for Pay Raises**
16 **Plus (+)**
17 **Historical Formula Allocation**
18 **Plus (+)**
19 **Mandated Costs Allocation**

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

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

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

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

1 b. Non-certificated Support Worker Pay Raises provided in 2002-
2 2003, 2006-2007, and 2007-2008 will continue for each school
3 system and school based on the calculated per pupil amount times
4 the February 1 Student Membership Count.

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

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

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

19 **Redistribution Allocation** - After setting aside the insurance and pay raise
20 funding, the balance of the "Hold Harmless" funding was removed from these school
21 districts over ten years from 2006-2007 to 2016-2017: Concordia, East Baton Rouge,
22 Evangeline, Iberville, Jefferson, Plaquemines, St. Charles, St. James, and West Feliciana.
23 The amount of funding removed from the districts listed above is reserved and redistributed
24 to the remaining city, parish or other local public school systems or schools. The total
25 amount is divided by the total number of students within these same city, parish or other
26 local public school systems or schools to calculate a per pupil amount. The allocation is
27 determined using the per pupil amount multiplied by the current year student count.

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

29 City, parish or other local public school systems or schools shall receive a minimum
30 of \$100.00 for each student in the prior year February 1 membership to offset these

1 increasing operational costs.

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

4 **Formula:**

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

6 **Equals (=)**

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

8 **Plus (+)**

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

10 **Plus (+)**

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

12 **Level 4: Supplementary Allocations**

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

16 **Formula:**

17 **Total Level 4 Supplementary Allocations**

18 **Equals (=)**

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

21 **Plus (+)**

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

23 **Plus (+)**

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

25 **Plus (+)**

26 **STEP FOUR: Supplemental Course Allocation**

27 **Plus (+)**

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

29 **Plus (+)**

30 **STEP SIX: Tutoring Allocation**

- 1 **Plus (+)**
- 2 **STEP SEVEN: 2019-20 Certificated and Non-Certificated Pay Raises**
- 3 **Plus (+)**
- 4 **STEP EIGHT: 2021-22 Certificated and Non-Certificated Pay Raises**
- 5 **Plus (+)**
- 6 **STEP NINE: 2022-23 Certificated and Non-Certificated Pay Raises**
- 7 **Plus (+)**
- 8 **STEP TEN: Differentiated Compensation Allocation**
- 9 **Plus (+)**
- 10 **STEP 11: Certificated Mentor Teacher Stipend**
- 11 **Plus (+)**
- 12 **STEP TWELVE: Resident Teacher Stipend Allocation**

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

1 employed.

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

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

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

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

18 **Formula:**

19 **Career Development Allocation Per Pupil**

20 **Equals (=)**

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

22 **Multiplied By (x)**

23 **Six Percent (6%)**

24 **Formula:**

25 **Career Development Allocation**

26 **Equals (=)**

27 **Career Development Allocation Per Pupil**

28 **Multiplied By (x)**

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

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

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

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

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

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

21 **Formula:**

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

23 **Equals (=)**

24 **Cost of Services**

25 **Divided By (÷)**

26 **Total State and Local Revenue**

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

1 STEP FOUR: Calculate Supplemental Course Allocation

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

7 Formula:

8 **Supplemental Course Allocation for School Systems or Other Public**
 9 **Schools**

10 **Equals (=)**

11 **Supplemental Course Allocation Per Pupil**

12 **Multiplied By (x)**

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

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

21 STEP FIVE: Calculate Apprenticeships and Internships Allocation

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

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

5 **STEP SIX: Calculate Tutoring Allocation**

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

12 Number of Students in grades K-2 in the category of Well Below Benchmark,

13 and

14 Number of Students in grades 3-5 in the grade level sufficiency of unsatisfactory.

15 The Tutoring Allocation budgeted amount shall be divided by the number of students to
16 equal a per student amount. The per student amount shall be multiplied by the number of
17 students to calculate the allocation.

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

28 **Teachers**

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

30 **Therapists/Specialists/Counselors**

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

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

4 Function code 2400s, object code 111.

5 **Central Office Certificated Administrators**

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

8 **School Nurses**

9 Function code 2134, object code 118.

10 **Sabbaticals**

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

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

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

21 **Aides**

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

23 **Support Supervisors**

24 Function codes 2130s, 2300s (excluding 2311, 2321, 2324, 2831 and
25 2832) and 2500-4900s, object code 111)

26 **Clerical/Secretarial**

27 Function codes 1000-4900s, object code 114

28 **Service Workers**

29 Function codes 1000-4900s, object code 116

30 **Skilled Craftsmen**

1 Function codes 1000-4900s, object code 117

2 **Degreed Professionals**

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

4 **Other Personnel**

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

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

7 **1. Certificated Personnel Pay Raise**

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

16 **Teachers**

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

18 **Therapists/Specialists/Counselors**

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

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

21 **Administrators**

22 Function code 2400s, object code 111.

23 **Central Office Certificated Administrators**

24 Function codes 1000-2200 (excluding 2130s), 2324, 2831, and
25 2832; object code 111.

26 **School Nurses**

27 Function code 2134, object code 118.

28 **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
 2 \$400 plus the current year annual retirement contribution rate as established for
 3 the Louisiana School Employees' Retirement System in the actuarial valuation
 4 approved by the Public Retirement Systems' Actuarial Committee based on the
 5 staffing data submitted to the official department personnel data reporting system
 6 as of October 1 to provide an across the board \$400 pay raise and associated
 7 retirement for non-certificated K-12 personnel defined per Louisiana Department
 8 of Education Bulletin 1929 to include:

Aides

 Function codes 1000-4900s, object code 115.

Support Supervisors

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

Clerical/Secretarial

 Function codes 1000-4900s, object code 114

Service Workers

 Function codes 1000-4900s, object code 116

Skilled Craftsmen

 Function codes 1000-4900s, object code 117

Degreed Professionals

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

Other Personnel

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

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

1. Certificated Personnel Pay Raise

 Each city, parish, or other public school district or school shall receive
 \$1,500 plus the current year annual retirement contribution rate as established for
 the Teachers' Retirement System of Louisiana in the actuarial valuation approved
 by the Public Retirement Systems' Actuarial Committee based on the staffing
 data submitted to the official department personnel data reporting system as of

1 October 1 to provide an across the board \$1,500 pay raise and any associated
2 retirement for K-12 classroom educators and other certificated K-12 personnel
3 defined per Louisiana Department of Education Bulletin 1929 to include:

4 **Teachers**

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

6 **Therapists/Specialists/Counselors**

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

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

9 **Administrators**

10 Function code 2400s, object code 111.

11 **Central Office Certificated Administrators**

12 Function codes 1000-2200 (excluding 2130s), 2324, 2831, and
13 2832; object code 111.

14 **School Nurses**

15 Function code 2134, object code 118.

16 **Sabbaticals**

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

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

19 Each city, parish, or other public school district or school shall receive
20 \$750 plus the current year annual retirement contribution rate as established for
21 the Louisiana School Employees' Retirement System in the actuarial valuation
22 approved by the Public Retirement Systems' Actuarial Committee based on the
23 staffing data submitted to the official department personnel data reporting system
24 as of October 1 to provide an across the board \$750 pay raise and associated
25 retirement for non-certificated K-12 personnel defined per Louisiana Department
26 of Education Bulletin 1929 to include:

27 **Aides**

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

29 **Support Supervisors**

30 Function codes 2130s, 2300s (excluding 2311, 2321, 2324, 2831 and

1 2832) and 2500-4900s, object code 111)

2 **Clerical/Secretarial**

3 Function codes 1000-4900s, object code 114

4 **Service Workers**

5 Function codes 1000-4900s, object code 116

6 **Skilled Craftsmen**

7 Function codes 1000-4900s, object code 117

8 **Degreed Professionals**

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

10 **Other Personnel**

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

12 **STEP TEN: Calculate Differentiated Compensation**

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

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

1 c. Stipends for teachers working in High Need schools defined as those
2 with an 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 year-
21 long residents and post-baccalaureate certification residents through teacher mentors who
22 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
5 University, Southern University, and University of Louisiana at Lafayette
6 Lab Schools shall be multiplied by the Average State Cost Allocation Per
7 Pupil to equal the Louisiana State University, Southern University, and
8 University of Louisiana at Lafayette Lab Schools State Cost Allocation.
- 9 b. Funds appropriated for these schools shall be allocated to the institution
10 of higher education operating such a school. Each such institution of
11 higher education shall ensure the equitable expenditure of such funds to
12 operate 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 as
18 determined by applying the formula contained in R.S. 17:3995.
- 19 b. The State Cost Allocation equals the number of students multiplied by
20 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 as
23 determined by applying the formula contained in R.S. 17:3995.
- 24 b. The Local Cost Allocation equals the number of students multiplied by
25 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 Local
27 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
30 applicable only to a charter school housed in a facility or facilities provided by

1 the district in which the charter school is located.

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

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

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

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

15 4. State Cost Allocation

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

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

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

30 d. The average daily membership will be reconciled on an annual

1 basis using the latest available data.

2 5. Local Cost Allocation

- 3 a. Each student counted in the prior year average daily membership,
4 as defined by the State Board of Elementary and Secondary
5 Education, shall be provided for and funded from the minimum
6 foundation program a Local Cost Allocation Per Pupil equal to
7 the Local Cost Allocation Per Pupil for the district where the
8 student resided prior to adjudication.
- 9 b. The Local Cost Allocation is equal to the Local Cost Allocation
10 Per Pupil for the system where each student resided prior to
11 adjudication multiplied by the prior year average daily
12 membership of the Office of Juvenile Justice schools.
- 13 c. For the purpose of the Local Cost Allocation Per Pupil, the
14 average daily membership of the Office of Juvenile Justice (OJJ)
15 shall be included in the membership counts of the city, parish, or
16 other local public school board in which the student resided prior
17 to adjudication to the Office of Juvenile Justice.
- 18 d. For a district(s) that shares local revenue, the allocation for the
19 Office of Juvenile Justice will be completed before the
20 calculation of local revenues.
- 21 e. The Local Cost Allocation Per Pupil shall be funded with a
22 transfer of the MFP monthly amount representing the Local Cost
23 Allocation Per Pupil from the city, parish, or other local public
24 school board in which the attending students resided prior to
25 adjudication to the Office of Juvenile Justice (OJJ).
- 26 f. The average daily membership will be reconciled on an annual
27 basis using the latest available data.

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

- 29 a. Student counts in October and February may result in mid-year
30 allocation adjustments for the following: city and parish school

1 systems, Recovery School District, New Type 2 Charter schools,
2 Legacy Type 2 Charter schools, Type 3B Charter schools,
3 Louisiana State University, Southern University, and University
4 of Louisiana at Lafayette Lab schools, Louisiana School for
5 Math, Science and the Arts (LSMSA), New Orleans Center for
6 Creative Arts (NOCCA), Thrive Academy, École Pointe-au-
7 Chien, and Special School District (SSD).

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

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

21 d. Mid-Year adjustments for the Recovery School District shall
22 utilize the final State Cost per pupil allocation for the system of
23 prior jurisdiction.

24 e. If the Recovery School District qualifies for an October Mid-
25 Year Adjustment to the State Cost per pupil allocation, a Mid-
26 Year adjustment shall also be made to the Local Cost per pupil
27 allocation for the system of prior jurisdiction. The October Local
28 Cost per pupil allocation shall be recalculated based on updated
29 revenue data for the system of prior jurisdiction. There shall be
30 no recalculation of the Local Cost per pupil allocation in

- 1 conjunction with the February 1 student count.
- 2 f. City, Parish, or Local public school systems or schools in the
- 3 first year of operation are not eligible for an October Mid-Year
- 4 Adjustment. However, their allocation will be finalized using
- 5 October 1 data. The newly opened city, parish, or local public
- 6 school systems or schools will qualify for the February 1 mid-
- 7 year adjustment.
- 8 g. October and February Mid-Year Adjustments shall be combined
- 9 and applied in the March through June payments.

Total MFP State Cost Allocation

Formula:

Total MFP State Cost Allocation

Equals (=)

Level 1 State Cost Allocation

Plus (+)

Level 2 State Cost Allocation

Plus (+)

Level 3 State Cost Allocation

Plus (+)

Level 4 State Cost Allocation

FORMULA CALCULATIONS FOR STATE-APPROVED PUBLIC SCHOOL

II.

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

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

16 2. Local Cost Allocation

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

19 **Formula:**

20 **Local Cost Allocation Per Pupil**
21 **Equals**
22 **Projected Local Revenues from District of Prior Jurisdiction**
23 **Divided by**
24 **Total School District Membership.**
25 **Total School District Membership**
26 **Equals (=)**
27 **Recovery School District Student Membership Count**
28 **Plus (+)**
29 **Student Membership Count for the system of prior**
30 **jurisdiction**

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Plus (+)

New Type 2 Charter school students residing in the jurisdiction.

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

- c. For purposes of the Recovery School District calculation, local revenue is defined to include revenue from the following sources, excluding any portion which has been specifically dedicated by the legislature or by voter approval to capital outlay or debt service, per the definitions in the Annual Financial Report (AFR) and the Louisiana Accounting and Uniform Governmental Handbook as reported to the Louisiana Department of Education:
 - 1. Sales and use taxes, less any tax collection fee paid by the school system
 - 2. Ad valorem taxes, less any tax collection fee paid by the school system
 - 3. Earnings from sixteenth section lands owned by the school system

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

- e. The projected local revenues shall be divided by the Total School District Membership Count including the Recovery School District Student Membership Count, both operated and charter schools, plus the Student Membership Count of

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

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

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

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

30 i. During the third quarter of the fiscal year, the local revenue

1 allocation per student shall be adjusted to reflect actual prior
2 year local revenue data.

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

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

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

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

22 1. State Cost Allocation

- 23 a. Any New Type 2 Charter School shall annually be
24 provided a State Cost Allocation as determined by
25 applying the formula contained in R.S. 17:3995.
26 b. The State Cost Allocation equals the number of
27 students multiplied by the State Cost Allocation Per
28 Pupil for the system in which the student resides.
29 c. Mid-Year Adjustments shall adhere to the guidelines
30 established in this document.

1 shall be allocated funding based on an estimated student
 2 count since a February 1 student count does not exist. The
 3 allocation will be finalized based on the October 1 student
 4 count.

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

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

- 13 1. The Louisiana School for Math, Science, and the Arts
 14 (LSMSA); New Orleans Center for Creative Arts (NOCCA);
 15 Thrive Academy; École Pointe-au-Chien; and Special School
 16 District (SSD) shall be provided both a State and Local Cost
 17 Allocation.
- 18 2. State Cost Allocation
- 19 a. The State Cost Allocation shall be based on the State
 20 Cost Allocation Per Pupil for the city or parish school
 21 system where the attending students reside.
- 22 3. Local Cost Allocation
- 23 a. The Local Cost Allocation will be based on the Local
 24 Cost Allocation for the city or parish school system
 25 where the attending students reside.
- 26 b. For any student enrolled in LSMSA, NOCCA, Thrive
 27 Academy, École Pointe-au-Chien or SSD, the Local
 28 Cost Allocation Per Pupil shall be funded by the
 29 State.
- 30 c. Where student attendance is from multiple school

1 systems, the Department of Education shall determine
2 the Local Cost Allocation based on students reported
3 by the schools.

4 **III. FORMULA PROCEDURES**

5 **A. Preliminary Allocations**

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

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

15 **B. Final Allocation**

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

23 **IV. FORMULA PAYMENTS**

24 **A. Payment Procedures**

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

29 **B. Requested Payment Adjustments**

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

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

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

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

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

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

23 THEREFORE, BE IT RESOLVED that the Legislature of Louisiana does hereby
24 approve the formula developed by the State Board of Elementary and Secondary Education,
25 pursuant to Article VIII, Section 13(B) of the Constitution of Louisiana, to determine the
26 cost of a minimum foundation program of education in all public elementary and secondary
27 schools as well as to equitably allocate the funds to parish and city school systems, and
28 adopted by the board on March 12, 2025.

