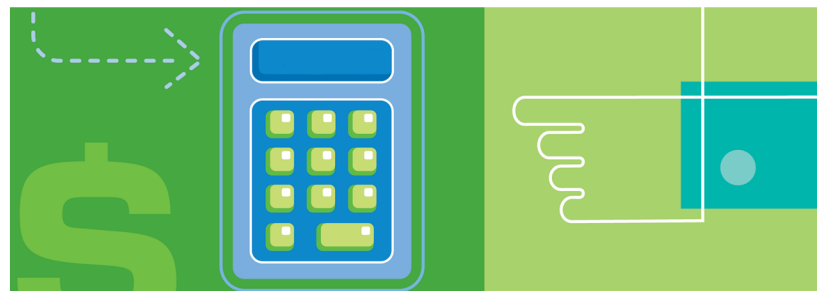


# MINIMUM FOUNDATION PROGRAM



2003 - 2004  
**Handbook**



**May 2004**

Cecil J. Picard, State Superintendent of Education

Reaching For Results  
Louisiana Department of  
**EDUCATION** 

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## *Introduction*

## *Introduction*

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The Minimum Foundation Program formula adopted by the State Board of Elementary and Secondary Education and approved by the Legislature determines the cost of a minimum foundation program of education in all public elementary and secondary schools and helps to allocate the funds equitably to parish and city school systems. This handbook was created to provide the user with an informative reference of the various elements contained in the MFP formula.

Funding through the Minimum Foundation Program is in the form of a block grant from the State to the local school districts. Districts are afforded the flexibility to spend these funds as they determine to be in the best interest of the district while satisfying all mandated program requirements. Funds within the MFP are not earmarked for specific purposes but are intended, in combination with other funds available to the local districts, to provide the fiscal requirements of operating a school district.

Listed below are some important factors of the MFP formula.

### ***Basic Components of the Louisiana School Finance System:***

- ❑ Determine the cost of a minimum program of education
- ❑ Equitably distribute funds across all districts
- ❑ Provide Incentives for Local Support

### ***MFP Detail Parts:***

- ❑ Base per Pupil Amount
  - \$3,366 per HCR 235 - set annually by the SBESE with approval of the Joint Legislative Committee on the Budget or an increase of 2.75% over the prior year per pupil amount if the MFP continues to operate under the previous resolution because a new resolution was not adopted by the Legislature.
  - Add-on weights - based on student characteristics recognizing the extra cost of instruction for certain categories of students or classes.
    - At Risk Students (17%)
    - Vocational Education Units (5%)
    - Special Education Students
      - Other Exceptionalites (150%)
      - Gifted and Talented (60%)
    - Economy of Scale up to 20% (for districts with less than 7,500 students)
  - Total Level 1 Cost
  - Local Wealth Equalization
  - Targeted Local Contribution
  - Targeted State Contribution
  - Hold Harmless Funding
  - State MFP Funding

### *Components of the MFP Formula:*

- Level 1: Cost determination and Equitable distribution of State and Local Funds
  - Base State and Local Costs
  - Proportion Allocated to the State (65%) on average
  - Proportion Allocated to the Local District (35%) on average
  - Targeted local contribution based on local wealth factor (fiscal capacity relative to sales and property taxes) and proration factor for each district
  
- Level 2: Incentive for Local Effort
  - Eligible Local Revenue - amount over Level 1 target
  - State Support for Local Fiscal Effort greater than Level 1 target
  
- Level 3: Unequalized Funding
  - Calculation of growth in Level 1 and 2 funding over prior year; 50% directed to certificated pay increases
  - Continuation of FY 2001-02 state supplement for increase per full-time equivalent certificated employee
  - Continuation of FY 2002-03 support worker pay raise
  - Foreign Language Associate Funding
  - Hold Harmless Funding

### *Changes to 2003-04 formula.*

- Per pupil increase from \$3,276 to \$3,366
- Contains a breakout of City of Baker and Zachary Community school systems from the East Baton Rouge Parish School System
- Support Worker pay raise continuation adds a supplemental allocation to each local school system to ensure continued funding of the FY 2002-03 support worker pay raise
- Limits the Hold Harmless “amount not to exceed” to the total hold-harmless amount received in the prior year
- Revises provisions specifying that any local school system employing a foreign language associate teacher shall receive a supplemental allocation from SBESE of \$20,000 per teacher, not to exceed a total of 300 teachers in the program
- Provides that a MFP Accountability Report be submitted to the Legislature by April 1 each year

*Section I*  
*Minimum Foundation Program (MFP)*  
*Formula Definitions*



I. Level 1 - Cost Determination and Equitable Distribution of State and Local Funds

A. **Base Foundation Level 1 State and Local Costs**

The Minimum Foundation Program (MFP) calculation begins with the base per pupil amount, which is multiplied by the number of "weighted" students. Weights are derived from student needs per the current October 1 student count. Student weights are used as a proxy to represent the extra costs of educating students with particular needs in each district. Currently, extra student units are provided for at-risk students, vocational education units, other exceptionalities and gifted and talented students, and an economy of scale weight for districts with student membership less than 7,500. Students that are determined in need of some or all of these services are multiplied by each respective "weight." (Note: A student may be in more than one "weighted" category.) The final number, which is reflected as "Total Weighted Student Membership and/or Units," is multiplied by the initial Base Per Pupil amount. This calculation, which determines the minimum education program costs to be shared by state and local governments, is referred to as Level 1 in the formula. Depending on the district's local wealth factor and its proportion of State-weighted student membership, the actual amount shared between the State and the districts will vary. On the average, local governments are to provide 35% of Level 1 costs while the State should provide 65%.

**FORMULA:**

<i>State and Local</i> Base Per Pupil Amount	<b>Times</b>	Total Weighted Membership and/or Units	=	Total Base Foundation Level 1 State and Local Costs
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**1. State and Local Base Per Pupil Amount**

Prior to FY 1997-98, the Base Per Pupil Amount was determined using districts' prior year expenditures from the General Fund and Other Special Funds as reported on the Annual Financial Report. Technically, Total Instructional Expenditures less Costs for Equipment less Revenue Exclusions equals the Net Instructional Expenditures. The Net Instructional Expenditures divided by the Prior Year Weighted Student Membership equals the Initial Base Per Pupil Amount shown on the Budget Letter and begins the formula used to determine the costs for education. In FY 1996-97, the Base Per Pupil amount was frozen until year FY 2000-01 per the Senate Concurrent Resolution (SCR) 142 of the 1996 regular session.

## Section I: MFP Formula Definitions

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Per the MFP resolution, the State Board of Elementary and Secondary Education shall annually adjust the State and local base per pupil amount with approval of the Joint Legislative Committee on the Budget. If the Joint Legislative Committee on the Budget does not approve the rate established by the State Board of Elementary and Secondary Education, then an annual growth adjustment of 2.75% shall be automatically applied to the state and local base per pupil amount and the MFP formula continues under the previous resolution.

The FY 2003-04 State and local Base Per Pupil amount is \$3,366 established by HCR 235 of the 2003 Regular Session of the Louisiana Legislature.

### 2. Total Weighted Membership and/or Units.

The Total Weighted Membership and/or Units recognizes the October 1 membership and the variation in costs associated with particular student services through the use of student weights for additional costs.

#### *A. Student Membership Defined*

*(Louisiana Administrative Code Title 28, Chapter 17, Section 1712, C)*

##### 1. Definition:

For State reporting for public education for the purpose of establishing the base student count for state funding, each parish and city school system shall adhere to the following:

- a. All students included for membership in school shall be identified with the following minimum required identification elements: state identification number, full legal name, date of birth, sex, race, district and school code, entry date, and grade placement.
- b. For establishing the base student membership count for state funding, the following guidelines will be adhered to:
  - i. No student will be counted more than one time. Students attending more than one school will be counted in membership only one time.
  - ii. All students, **including special education** students and students in **ungraded** class settings, will be included in the base student membership count if they meet the following criteria:
    - (a). have registered or pre-registered on or before October 1\*;

## Section I: MFP Formula Definitions

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- (b). are actively attending school (All current state laws and BESE policies concerning attendance should be carefully followed. Appropriate documentation [either written or computer documents] such as dates of absences, letters to parents, notification to Child Welfare and Attendance Officers should be placed in individual permanent records for any students who may have absences which raise questions about the student's active attendance.);
  - (c). and/or have not officially exited from school (Students are considered to have officially exited if a notification of transfer has been provided by the student's parent/legal guardian or received from another school.).
- iii. Students who are in BESE and parish/city school system approved alternative programs (schools) will be included in the base student count for membership.
  - iv. Students who reside in Louisiana, attend school in another state, and are supported by Louisiana funding will be included in the base student count for membership.
  - v. All special education preschool (ages 3-5) students will be included in the base student count for membership.
  - vi. All special education infant (ages birth-2) students for whom the district provides one or more of the sixteen identified services shall be included in the base student count for membership.
  - vii. Regular pre-kindergarten (four-year-old program) students will NOT be included in the base student count for membership.
  - viii. Private school students receiving services through the public school system will NOT be included in the base student membership.
  - ix. Students will be included in the base student count for membership until the chronological age of twenty-one years. A student whose twenty-second birthday occurs during the course of the regular school year, will be counted in the base student count for membership for that school year.
- \* If October 1 falls on a Saturday, report membership on September 30. If October 1 falls on a Sunday, report membership on October 2.

# Student Characteristics & Weights

Oct. 1 Membership  
1.0

At-Risk Students  
.17

Voc-ed Units  
.05

Special Education  
Other Exceptionalities  
1.5

Special Education  
Gifted & Talented  
.60

Economy of Scale  
Max .20

= TOTAL WEIGHTED  
MEMBERSHIP

## Section I: MFP Formula Definitions

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### *B. Weighted Student Membership*

The weighted student membership is used to address equity by recognizing variation in added costs associated with selected student services. These added students/units are recognized as the “weighted” student membership count. Additional costs are recognized at 17% for those students identified as at-risk [i.e., those receiving free or reduced lunches], 5% for vocational education services, 150% for special education-other exceptionalities, 60% for special education-gifted and talented, and a curving economy of scale of up to 20% with 20% at an October 1 membership level of 0 students down to zero percent at an October 1 membership level of 7,500 students.

#### 1. *Weighted Add-On At-Risk Students*

##### *FORMULA:*

17%	<b>Times</b>	Number of At-Risk Students as of October 1	=	Weighted add on At-Risk Students
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The MFP formula recognizes an increased cost of 17% for educating at-risk students. In order to establish this cost in Foundation Level 1, the Department uses the above formula.

The number of at-risk students is taken from approved applications that verify eligibility to participate in the free and reduced price lunch program. Federal Child Nutrition Program guidelines require school districts participating in the program to provide school lunch free or at reduced price to all children who are unable to pay the full price and who **qualify for free and reduced price meals based on current income eligibility guidelines**. The free and reduced price eligible count is used for the actual count of at-risk students. At-risk weights are given for “students whose family income is at or below income eligibility guidelines or other guidelines as provided by the SBESE.”

The October report of approved applications for the free and reduced price lunch program is reported through the Student Information System (SIS) database.

Since approved applications include **all** students who may participate in the school lunch program, those students not eligible for funding through the MFP will be subtracted from the total count. Through a verification procedure, districts will

## Section I: MFP Formula Definitions

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confirm that only students funded through the MFP (both special education and regular education) are included in the report. Districts will exclude children in programs not funded by the MFP: i.e., Head Start, Starting Points, Title 1, and locally funded programs.

### 2. *Weighted Add-On Secondary Vocational Education Units*

**FORMULA:**

5%	<b>Times</b>	Number of Vocational Education Units as of October 1	=	Weighted add on Vocational Education Units
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The MFP formula recognizes an increased cost of 5% for educating vocational education students. In order to establish this cost in Foundation Level I, the Department uses the above formula.

Vocational Education consists of organized, educational training programs, services and activities that are directly related to the preparation of individuals for paid or unpaid employment, or for additional preparation for a career requiring other than a baccalaureate or advanced degree.

Vocational Education programs available in most Louisiana high schools are Agriscience/Agriculture, Business Education, Marketing Education, Family and Consumer Sciences, Technology Education, Health Occupations, Trade and Industrial Education, and Career and Technical Education.

The number of Vocational Education student units equals the number of Vocational Education courses per student, as reported by the district through the Annual School Report, submitted to the Department in October.

### 3. *Weighted Add-On Special Education Students (Other Exceptionalities and Gifted and Talented)*

**FORMULA: Other Exceptionalities**

150%	<b>Times</b>	Number of Other Exceptionalities as of October 1	=	Weighted add on Other Exceptionalities students
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## Section I: MFP Formula Definitions

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### *FORMULA: Gifted and Talented*

60%	<b>Times</b>	Number of Gifted and Talented as of October 1	=	Weighted add on Gifted and Talented students
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### *Other Exceptionalities:*

The MFP formula recognizes an increased cost of 150% for providing special educational services to students identified as being “exceptional,” excluding those students categorized as gifted and talented. In order to establish this cost in Foundation Level 1, the Department uses the above formula.

The number of “other exceptionalities” is taken from student data reported as of October 1 on LANSER. The number of Special Education students identified as having “other exceptionalities” per LANSER equals (1) infants and toddlers ages 0-2, who are currently receiving services; and (2) both public and nonpublic, special education students ages 3-21 identified as having a disability as defined by R.S. 17:1943 who are receiving services from the local school district only. (Students serviced by SSD#1 and SSD#2 are excluded.)

The sixteen categories of service for exceptional children are:

1. Mental Disabilities
2. Hard of Hearing
3. Deaf
4. Speech/Language Impairments
5. Visual Impairments
6. Emotional/Behavioral Disorders
7. Orthopedic Impairments
8. Other Health Impairments
9. Learning Disabilities
10. Deaf-Blindness
11. Multiple Disabilities
12. Autism
13. Traumatic Brain Injury
14. Developmental Delay
15. Infant/Toddler W/ Disabilities
16. Non-categorical Preschool

The Department will verify the students included in the Special Education Weighted Add-on Students for Other Exceptionalities to determine whether inclusion in this count was appropriate.

## Section I: MFP Formula Definitions

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### *Gifted and Talented:*

The MFP formula recognizes an increased cost of 60% for providing special educational services to all students identified as being “gifted and talented,” excluding those students categorized as having “other exceptionalities.” In order to establish this cost in Foundation Level 1, the Department uses the above formula.

The number of “gifted and talented” students is taken from student data reported as of October 1 on LANSER. The number of Special Education students identified as being “gifted and talented” per LANSER equals both public and nonpublic special education students ages 3 to 21 years identified as gifted and talented, as defined in R.S. 17:1943, who are receiving services from the local public school district only.

The Department will verify the students included in the Special Education Weighted Add-on Students for Gifted and Talented to determine whether inclusion in this count was appropriate.

#### 4. *Weighted Add-On Economy of Scale Students*

##### *FORMULA: Economy of Scale*

If the October 1 Membership is Less than 7,500	<b>Then</b>	7,500 Minus October 1 Membership Divided by 37,500	=	Economy of Scale Factor <i>(Varies by District)</i>
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The MFP recognizes increased costs for fixed overhead for smaller school districts; therefore, a curving weight of .20 at the zero student count level and zero at the 7,500 student count level is applied. This weight will vary depending on the size of the school system. There will be no benefit to school systems with membership of 7,500 or greater.

Economy of Scale Student Count shall be determined by the number of students in the base student count as defined in the Administrative Code, Section 28:I.1712.C.

#### 5. *Total Base Foundation Level 1 State and Local Costs*

The sum of the cost of October 1 Student Membership, plus weighted add-on students At-Risk, plus weighted add-on Vocational Education units, plus weighted add-on Special Education students (Other Exceptionalities, Gifted and Talented), plus adjustments for Economy of Scale times the Base Per Pupil Amount equals Foundation Level 1 State and Local Costs.

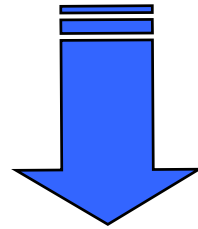


# Total Level 1 Costs

Total Weighted Membership

*times*

Base Per Pupil Amount



**TOTAL LEVEL 1 COSTS**

Shared State and Locally

## B. Proportion of Base Foundation Level 1 Cost Allocated to the State 65 Percent and Local School System 35 Percent

Level 1 of the Minimum Foundation Program (MFP) stipulates that the State and Local systems share in providing the required revenues for an adequate education for all students. While the average contributed for the State is 65% and for local districts is 35%, the exact percentage contribution by the State and by each local district varies. The calculations used to determine the exact amount of State and local support for each district are based on formulas that consider the relative fiscal capacity of each district.

### 1. Local Equalization Factor

**FORMULA:** *Local Equalization Factor*

Local Wealth Factor (LWF)	<b>Times</b>	Proportion of State Weighted Membership	=	Local Equalization Factor
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The local proration factor is the product of each system's Local Wealth Factor (LWF) and its proportion of State membership.

#### A. *Local Wealth Factor (LWF)*

Local governments have varying degrees of capacity and effort by which educational revenues are raised. The RTS approach, known as the LWF (local wealth factor) in Louisiana, was developed by the Advisory Commission on Intergovernmental Relations. Included in the formulation of the LWF are prior year actual sales and property tax revenues (including debt), 50% earnings on Property and selected State and Federal Revenue in Lieu of taxes collected in each district, the net assessed property value of each district, as well as district level and statewide averages of sales and property tax rates.

The *local wealth factor* is a ratio of each school district's per pupil combined sales, property, and other revenues and the statewide average per pupil combined sales, property and other revenues. This factor is used in conjunction with the weighted proportion of student membership. The combination (called the local proration factor) recognizes both the relative fiscal capacity and student needs in each district. The result is to determine the share of educational costs for which the State and local governments are responsible.

1. The statewide average property millage rate (including debt) is multiplied by the net assessed property value of each school system divided by 1,000. This figure equals each system's property capacity.

## Section I: MFP Formula Definitions

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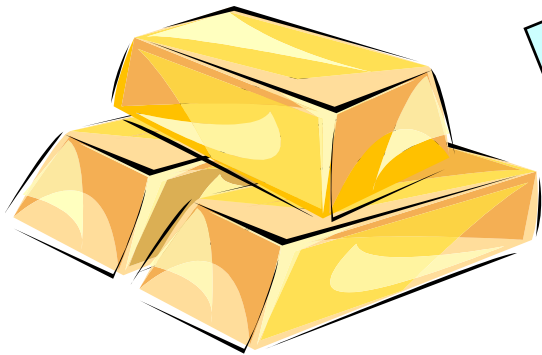
2. Each system's property capacity (including debt) is divided by its October 1 weighted membership. This figure equals the system's per pupil property capacity.
3. Sales capacity (including debt) is estimated by dividing the actual revenue amounts collected in each district by the combined sales tax rate and then multiplying this amount by the State's average sales tax rate (including debt).
4. Each system's sales capacity (including debt) is divided by its October 1 weighted membership. This figure equals the system's per pupil sales capacity.
5. Other Revenues capacity includes 50% earnings on property; KPCs 1210 and 1220; 100% of State Revenues in Lieu of taxes; KPCs 8231, 8232, 8233, and 8240; and Federal Revenues in Lieu of taxes, KPCs 14200, 14300, and 14400.
6. Each system's Other Revenues Collected - which includes 50% earnings on property, KPCs 1210 and 1220; 100% of State Revenues in Lieu of taxes, KPCs 8231, 8232, 8233 and 8240; and Federal Revenues in Lieu of taxes, KPCs 14200, 14300, and 14400 - is divided by its October 1 weighted membership. This figure equals the system's per pupil Other Revenues capacity.
7. Combined capacity is the sum of (1), (3) and (5) above.
8. Combined per pupil capacity is the sum of (2), (4) and (6) above.
9. The combined capacity per student for each system is divided by the state average combined capacity per student to arrive at each school system's relative wealth or fiscal capacity and referred to as the LWF. The result is an index that can be used to rank districts according to their statewide relative capacity to raise revenues for education.

### *Fiscal Effort*

Comparing each district's taxing capacity (the ability to raise revenue) against its tax effort (actual revenues being raised) provides a means by which the local tax burden will reflect the district's effort relative to other districts in the state. Each district's total ad valorem revenues, sales tax revenues, and other revenues divided by its capacity to raise revenues indicates the extent to which each district utilizes available tax bases.

# Local Wealth Capacity

Property and Sales Tax Revenues  
plus Other Revenues



Equals

Total Fiscal  
Capacity

Divided by  
Students

Equals

Fiscal Capacity  
Per Pupil

# Local Wealth Factor

District Fiscal Capacity  
Per Pupil

Divided  
by

State Average  
Fiscal Capacity Per  
Pupil

Equals

Local Wealth  
Factor

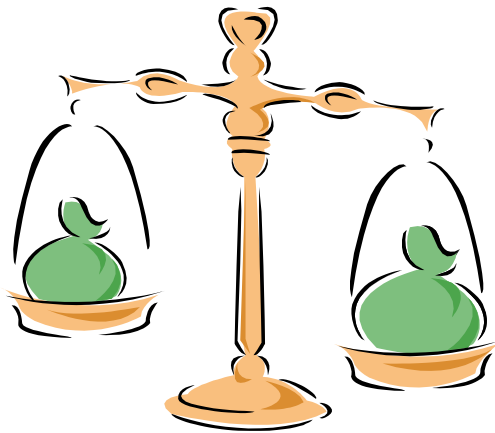


# Local Equalization Factor

Fiscal Capacity  
Index or LWF

Times

Weighted  
Proportion of  
State  
Membership



Equals

Local Equalization  
Factor

**B. Proportion of State Weighted Membership**

The *Proportion of State Weighted Membership* is defined as each local school system's total weighted membership divided by the state total weighted membership. Each system's weighted membership is comprised of its total October 1 MFP membership plus 17% of the number of at-risk students, plus 5% of the secondary vocational education student units, 150% for special education-other exceptionalities, 60% for special education-gifted and talented, and an economy of scale curving weight of 20% at zero student October 1 membership level down to zero percent at 7,500 student October 1 membership level.

**2. Local Support of Foundation Level 1 Costs**

*(Targeted Local Share of Level 1 Costs)*

**FORMULA:** *Local Support of Foundation Level 1 Costs*

Local Proration Factor	<b>Times</b>	Base Foundation Level 1 Total State and Local Costs	<b>Times</b>	35%	=	Local Support of Level 1 Costs
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Level 1 Total State and Local Costs include each district's weighted student membership multiplied by the base per pupil amount. The Local Support of Foundation Level 1 Costs (local share) is derived by multiplying statewide total Level 1 state and local costs by the local proration factor and by 35%. The State share is the remaining 65%.

**3. State Support of Foundation Level 1 Cost**

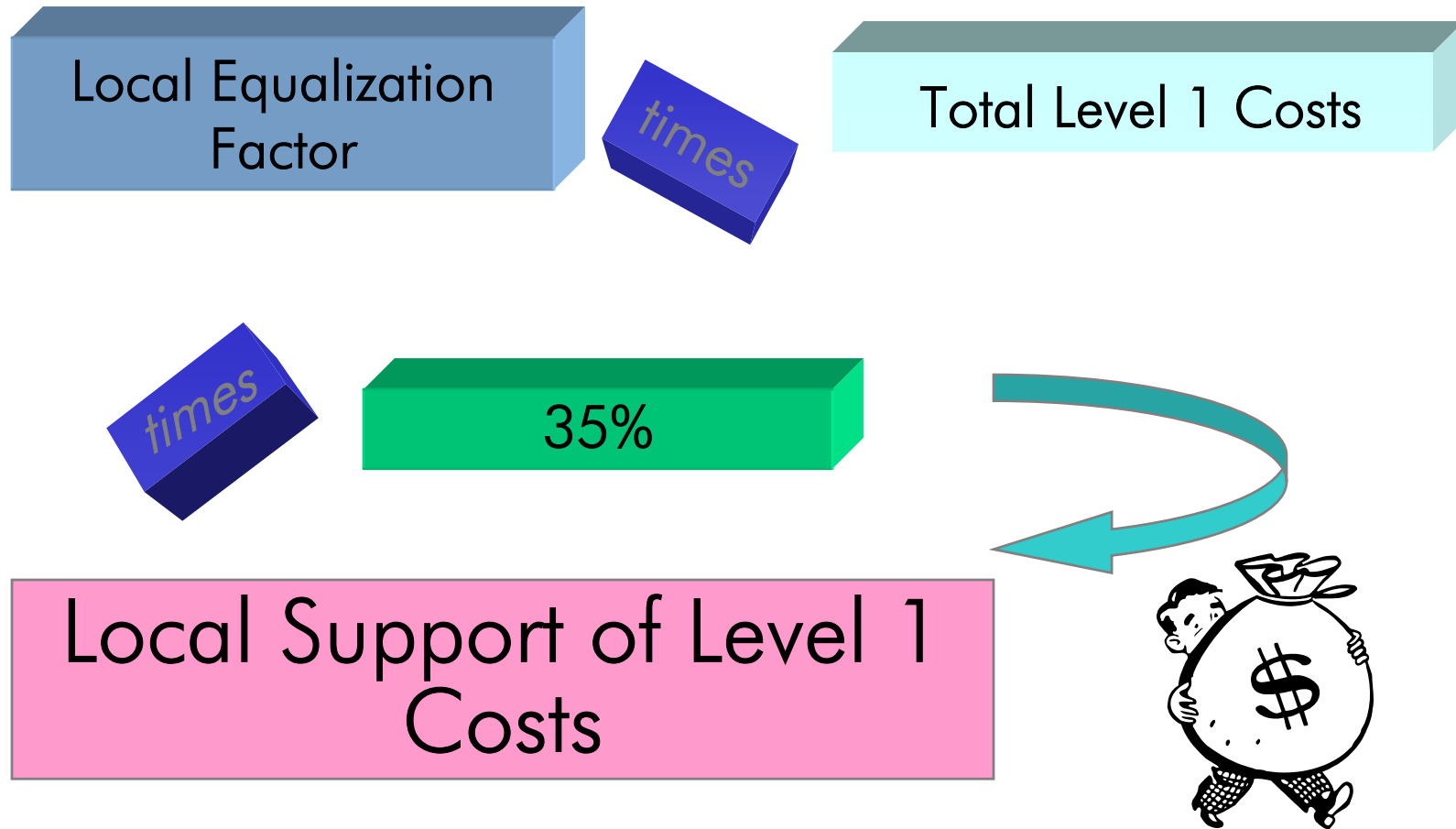
*(Base Foundation Level 1 Cost less Local Support Level 1 Cost)*

**FORMULA:** *State Support of Foundation Level 1 Cost*

Base Foundation Level 1 Cost (Shared State and Local)	<b>Less</b>	Local Support of Level 1 Cost	=	State Support of Level 1 Cost
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The State's support (share) of Foundation Level 1 program cost is the difference between each system's Base Foundation Level 1 (State and local) cost and its local support of Foundation Level 1 cost (local share).

# Local Support of Level 1 Costs





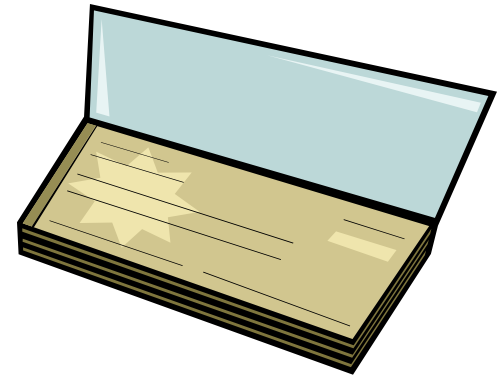
# State Support of Level 1 Costs

Total Level 1 Costs

less

*Local Support of Level 1 Costs*

State Support of Level 1 Costs



## II. Level 2 - Incentive for Local Effort

The Level 2 funding mechanism provides incentives for districts to meet their share of the Level 1 target. To qualify for additional funding through Level 2, local school district revenues must exceed the local target (local share of Level 1 cost) calculated by the formula in Level 1. The formula limits the amount of local revenue eligible for reward in Level 2 to 33% of its Level 1 cost. A state average has also been set at forty percent of the amount of the local district's eligible revenue. Once the amount of eligible revenue has been established, the local wealth factor (LWF) is used. The LWF provides a relative measure of each school district's ability to pay. This factor multiplied by the reward [currently set at .4] is again multiplied by the lesser of either a) the limit on eligible local revenue in Level 2, or b) the actual amount over Level 1 cost.

### A. Level 2 Eligible Local Revenue

#### 1. Local Revenue Over Level 1 Local Share

*FORMULA: Local Revenue Over Level 1 Local Share*

Sales and Property Tax (Including Debt), and Other Revenues for Prior year	<b>Less</b>	Local Share of Level 1 Cost	=	Local Revenue Over Level 1 Local Share
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*Revenue over Level 1* is the difference between the sales and property tax (including debt) and other revenues for the school system and local support of Level 1 cost.

#### 2. Limit on State Level 2 Support

*FORMULA: Limit on State Level 2 Support*

Base Foundation Level 1 Cost	<b>Times</b>	Set Limit (33%)	=	Limit on State Level 2 Support
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The school system's base foundation Level 1 (State and local) cost is multiplied by the set limit of 33%. This figure represents the State's limit on Level 2 support.

### 3. Level 2 Eligible Local Revenue

*FORMULA: Eligible Local Revenue*

<b>Lesser of:</b>	(1) Local Revenue Over Level 1 Local Share	<b>Or</b>	(2) Limit on State Level 2 Support
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Each school system's Level 2 Eligible Revenue is the lesser of local revenue over Level 1 (local share) or the limit on State Level 2 Support.

## B. State Support of Level 2 Local Fiscal Effort

### 1. Percent State Share Level 2

*FORMULA: Percent State Share Level 2*

$1 - [(1 - .40) \times (\text{LWF})]$	=	Each District's Percent of Level 2 Support
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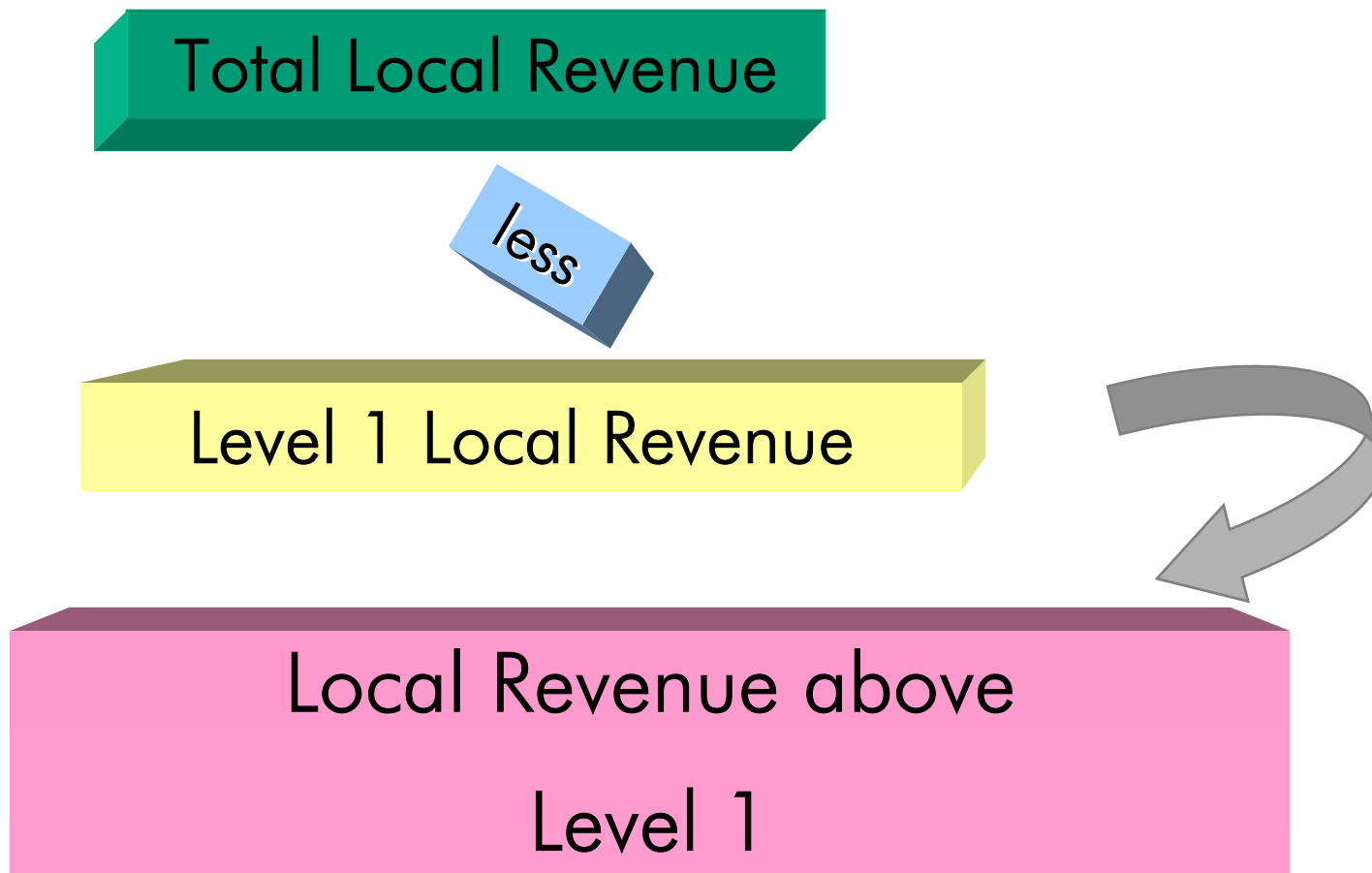
### 2. State Support Level 2

*FORMULA: State Support of Level 2*

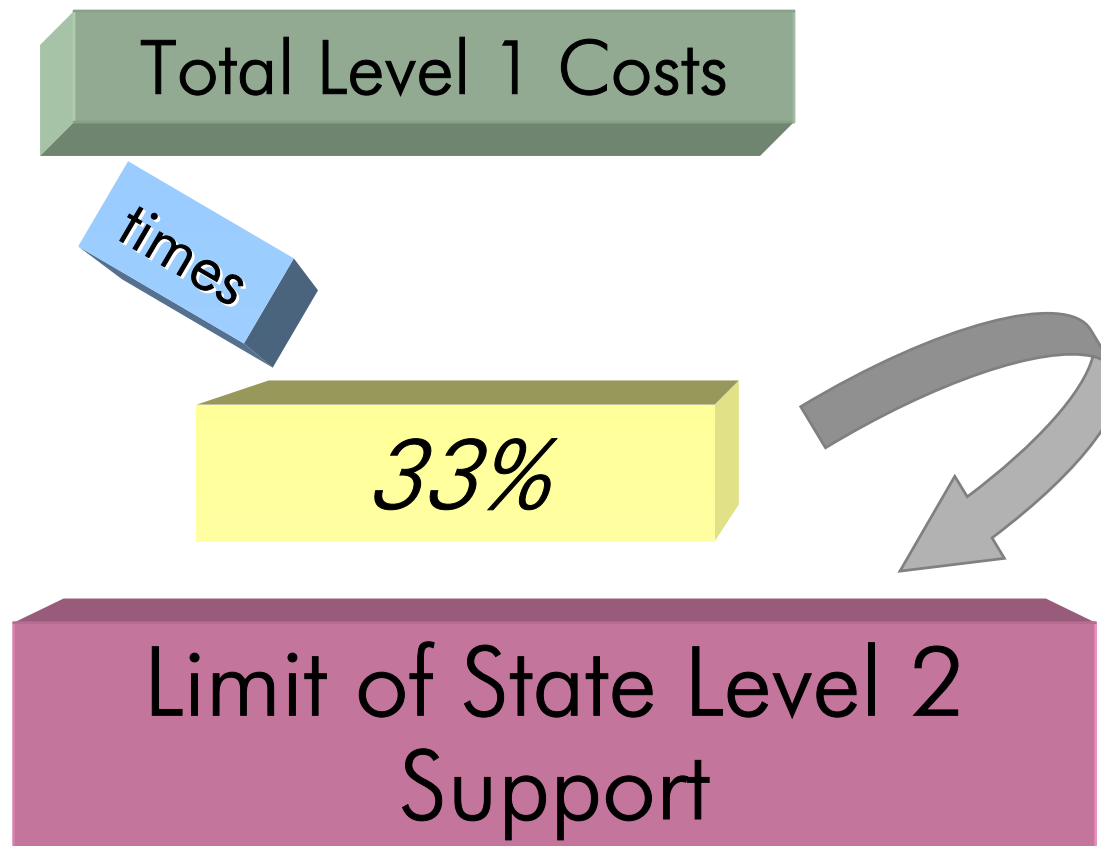
Level 2 Eligible Revenue	<b>Times</b>	Each District's Percent of Level 2 Support	=	State Support for Level 2 ( <i>State Aid Level 2</i> )
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The State aid Level 2 is derived by first subtracting .40 from the whole number one; second, multiplying .60 (1-.4) with the district's LWF factor; third, subtracting the product (.6 x LWF) from the whole number one; fourth, multiplying the remainder times the district's eligible local revenue.

# Determining Local Revenue Eligible for Level 2 Funding



# Determining the Level 2 Limit



# Level 2 - Reward Funding

40% of Equalized  
Local Wealth Factor

$$1 - [(1 - .40) \times \text{LWF}]$$

*times*

Eligible  
Revenue

(lesser of Local  
Revenue Above  
Level 1 or Local  
Revenue Limit)

*equals*

Level 2 Funding



## Section I: MFP Formula Definitions

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### C. Minimum Foundation Program Level 1 and Level 2 State-Funded Amounts

MFP State Share of Level 1 Cost	Plus	MFP State Share of Level 2	=	MFP Per Pupil Level 1 and 2 Funded Amount
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### III. Minimum Foundation Program Level 3 Legislative Enhancements

#### A. FY 2001-02 Certificated Pay Raise Continuation Enhancement

The supplemental funding provided for the FY 2001-02 certified pay raise will continue for each district based on the per pupil amount used in the prior year times their current year October 1 membership.

#### B. FY 2002-03 Support Worker Pay Raise Continuation Enhancement

The supplemental pay raise allocation for noncertified support workers provided in FY 2002-03 will continue using the per pupil amount provided in the prior year times the current year October 1 membership.

#### C. Foreign Language Associates

Any local school system employing a Foreign Language Associate shall receive a supplemental allocation from BESE of \$20,000 per teacher not to exceed a total of 300 teachers in the program.

#### D. Accountability Student Transfer Enhancement

Any district that includes in its October 1 membership a student who:

- a. Transferred from a CA II or CA III school in another district; and
- b. Attended the CA II or CA III school in the immediate preceding year before transferring; and
- c. Transferred to an academically acceptable school in accordance with BESE Accountability Transfer policy;

## Section I: MFP Formula Definitions

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will receive additional funding equal to the current year MFP state average local share per pupil for each such student for a maximum of 3 years, as long as the student is enrolled.

### E. Hold-Harmless Enhancement

The concept for the present formula was enacted in FY 1992-93. At that time, there were school systems that were “under funded” by the state and those that were “over funded” by the state. In FY 1999-00, this MFP formula concept was fully implemented for the first time with 52 systems funded at the appropriate state level, eliminating the “under funded” situation. School systems identified as “over funded” were “held harmless” by the provision of a per pupil continuation of the previous year’s level of State funding capped at the total prior year funding. In FY 2000-01, Hold Harmless funding was frozen, removed from Level 1 and Level 2 of the formula, and placed in Level 3. The Level 3 provision for Hold Harmless districts is that these districts shall receive their prior year per pupil Hold Harmless amount times their current year October 1 membership not to exceed the total Hold Harmless amount received in the prior year.

District	Per Pupil Amount	Total Amount Not to Exceed
Concordia	\$61	\$227,286
East Baton Rouge	\$567	\$25,805,301
Evangeline	\$30	\$185,490
Iberville	\$586	\$2,676,262
Jefferson	\$523	\$26,113,913
Lafayette	\$69	\$1,996,377
Plaquemines	\$1,497	\$9,901,170
Pointe Coupee	\$112	\$354,816
St. Charles	\$1,010	\$9,557,630
St. James	\$498	\$1,893,894
West Feliciana	\$2,697	\$5,908,357

## IV. Required Expenditure Amounts

### A. Required Pay Raise – Certificated Staff

HCR 235 continues the requirement that not less than 50% of each school district’s increased State funding from implementation of Level 1 and Level 2 of the formula is to be used to supplement and enhance full-time certificated staff salaries and retirement benefits. This requirement was first initiated in SCR 139 of 2001 for FY 2002-03 and is to continue through FY 2004-05 if this formula remains in effect. The 50% growth



## Section I: MFP Formula Definitions

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calculation for FY 2003-04 continues to reduce dollars attributable to increased enrollment.

### B. 70% Local General Fund Required Instructional Expenditure

To provide for accountability of State funds while affording local school board flexibility, local school boards must ensure that **seventy percent (70%)** of their general funds, including all revenue sources, are expended on instruction. When performing this calculation, the total of all state and local monies reported in the local school system's **GENERAL FUND ONLY** is considered.

#### 1. General Fund Definition

The general fund of the local school system is used to account for all revenue sources except those required to be accounted for in another fund. It is the chief reporting vehicle for the local school system's current operations.

#### 2. Instruction Definition *(Per HCR 235)*

The definition of instruction shall provide for the following:

- A. The activities dealing directly with the interaction between teachers and students to include such items as salaries, employee benefits, purchased professional and technical services, instructional materials and supplies, and instructional equipment;
- B. Pupil support activities designed to assess and improve the well-being of students to supplement the teaching process; and
- C. Instructional staff activities associated with assisting the instructional staff with the content and process of providing learning experiences for students.

#### 3. Formula Calculation for 70% Requirement

The formula that will be used to compute a local school district's compliance with the seventy-percent requirement is as follows:

SEVENTY- PERCENT TEST: 
$$\frac{\text{(Instructional Expenditures)}}{\text{(Support Expenditures PLUS Instructional Expenditures.)}} \text{ DIVIDED BY}$$

## Section I: MFP Formula Definitions

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### 1. *Instructional Expenditures:*

#### *Sum of*

- Regular Programs
- Special Education Programs
- Vocational Educational Programs
- Other Instructional Programs
- Special Programs
- Pupil Support Services (exclude equipment object code 730)
- Instructional Staff Services (*exclude equipment object code 730*)

#### *Less*

- Non Public Textbook Revenue (*Keypunch Code 7960*)

### 2. *Support Expenditures*

#### *Sum (exclude equipment object code 730)*

- General Administration
- School Administration
- Business Services
- Operation and Maintenance
- Student Transportation
- Central Services
- Food Service Operations

#### *Less*

- Non Public Transportation Revenue (*Keypunch Code 7945*)

## C. Expenditure Requirement for Foreign Language Associate Program

The State must maintain support of the Foreign Language Associate Teacher program at a maximum of 300 foreign associate teachers employed in any given year. These teachers shall be paid by the employing local school system the amount of average classroom teacher salary (without PIP) by years of experience and degree, beginning with year one.

## V. Funding for Louisiana State University and Southern University Laboratory Schools

Each Louisiana State University and Southern University Laboratory School student per the October 1 membership definition shall be funded through the Minimum Foundation Program. These students shall be funded an amount per student equal to the amount allocated per student for the state share of the Minimum Foundation Program. The

## Section I: MFP Formula Definitions

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funds appropriated for these students shall be allocated to the corresponding institution of higher education to ensure the equitable expenditure of funds for the operation of these schools.

### VI. Adjustments for Estimated Payments, Audit Findings and Data Revisions

#### A. Payment of Funds

Funds are distributed for the first eight months of the year (July through February) through an initial allocation. The initial FY 2003-04 MFP allocation amount for distribution was *estimated*. The projections used for October 1, 2003 Student Membership were per the Education Estimating Conference. Upon adoption of the FY 2003-04 Budget Letter by SBESE, in February of 2004, adjustments for funding increases or decreases were made to payments for the final four months of the fiscal year (March through June 2004). The actual distribution for FY 2003-04 was determined based on data reported by the districts in the FY 2002-03 Annual Financial Report (AFR) and the October 1, 2003 MFP Student Membership Count.

#### B. Audit Review

The data used in determining each district's Minimum Foundation Program allocation will be audited and may result in changes to final statistical information. Necessary adjustments as a result of audit findings are made to the allocation in the subsequent year.

### VII. DEFINITION OF TIMELINESS AND REPORTING DOCUMENTS FOR ATTENDANCE

The student membership is determined using the data provided in the SIS Student Membership Data Report. If October 1 falls on a Saturday, membership is reported on September 30. If October 1 falls on Sunday, membership is reported on October 2.

Each school district shall assure that each school maintains an auditable attendance record for the October 1 reporting period. Districts should be cognizant of the following *Bulletin 741* policies concerning attendance that could be part of any decision to include a student in membership count for October 1:

*1.55.03 Each school system shall develop and implement a system whereby a student's parent, tutor, or legal guardian is given written notification when that student has been excessively absent from school and at*

## Section I: MFP Formula Definitions

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*intervals thereafter. This notification shall be provided each semester for those high schools operating on a semester basis.*

*1.55.04 A student is considered to be excessively absent for the purpose of notification when he has missed 5 days of school for those schools operating on a semester basis or 10 days of school for those schools not operating on a semester basis.*

*1.55.23 Any unexplained, unexcused, or illegal absence or habitual tardiness shall be immediately reported to the visiting teacher and/or Supervisor of Child Welfare and Attendance when necessary.*

*Violations of the compulsory attendance law shall be investigated, and when necessary, shall include written notice, either in person or by registered mail, to the parent, tutor, or other person having control or charge of a student within the age of compulsory school attendance.*

*Section II*  
*Minimum Foundation Program (MFP) Formula*  
*Calculations and Sources of Data*

## FY 2003-04 Budget Letter

The State Department of Education with the approval of the State Board of Elementary and Secondary Education issues an annual Budget Letter. The purpose of the Budget Letter is to outline the MFP distribution. Detailed fiscal calculations for each school district are included in table format.

The following information is designed to provide the user with an organized, informative reference source on how the formula calculations are completed.

The tables are briefly described below.

- Table 1: State Level Comparison**  
MFP FY 2002-03 Budget Letter variables compared to MFP FY 2003-04 Budget Letter variables used to calculate the State equalization distribution.
- Table 2: MFP Distribution and Adjustments**  
Total MFP distribution less audit adjustments and revised monthly MFP distributions for the 68 Louisiana school systems.
- Table 3: FY 2003-04 MFP Level 1 Base Per Pupil and Level 2 Local Incentive**  
Calculation of the FY 2003-04 MFP Level 1 and 2 for the 68 Louisiana school systems.
- Table 3A: FY 2003-04 Certified Pay Raise Requirement**  
Calculation of the FY 2003-04 certified pay raise requirement.
- Table 4: FY 2003-04 Level 3 Unequilized Funding**  
Continuation of the FY 2001-02 pay raise, continuation of the FY 2002-03 support worker pay raise, foreign language associates funding and hold harmless funding for the 68 Louisiana school systems.
- Table 5: FY 2003-04 Allocation for the Lab Schools**  
Total MFP distribution less audit adjustments and revised monthly MFP distributions for LSU and SU Lab Schools.
- Table 6: MFP Local Wealth Factor (LWF)**  
Calculation of the Local Wealth Factor (LWF) for the 68 Louisiana school systems.
- Table 7: FY 2002-03 Local Property and Sales Tax Revenues**  
Summary of the Assessed Property Values and Ad Valorem and Sales Tax amounts and rates for the 68 Louisiana school systems.
- Table 8: October 1, 2003 Student Membership**  
October 1, 2003 student membership by grade level and the October 1, 2002 adjusted total membership for the 68 Louisiana school systems.

# Formula Calculation Legend

Formula 

Input 

Link 

*Table 1: State Level Comparison*

MFP Formula Items	FY 2002-03 Budget Letter Circ #1071	FY 2003-2004 Budget Letter Circ #1076	Comparison of 2003-04 Budget Letter to 2002-03 Budget Letter	% Change
Selected Formula Factors	(1) <i>Input</i>	(2) <i>Link</i>	(3) <i>Formula</i>	(4) <i>Formula</i>
	Source: Prior Year Budget Letter, Table 1	Source: Current Year Budget Letter	Col.(2) - Col.(1)	Col.(3) / Col.(1)



Table 2: Distribution and Adjustments

2003-2004 MFP State Share of Levels 1, 2, and 3	Prior Year Adjustments Due to Student, CAFR/AFR and PEP Audits		2003-2004 Total MFP Distribution with Adjustments
	Due District (+)	Due State (-)	
(1)	(2)	(3)	(4)
<i>Link</i>	<i>Input</i>	<i>Input</i>	<i>Formula</i>
Table 3, Col.(31)	Prior Year Adjusted Budget Letter	Prior Year Adjusted Budget Letter	Col.(1) + Col.(2) + Col.(3)

Monthly Distribution per ISIS	Total MFP Amount Distributed July 2003 through Feb 2004	MFP Balance to be Distributed for 2003-2004	Monthly Payments March 2004 through June 2004	FY 2002-2003 MFP Budget Letter with Audit Adjustments Total Distribution
(5a) Hidden	(5)	(6)	(7)	(8)
<i>Input</i>	<i>Formula</i>	<i>Formula</i>	<i>Formula</i>	<i>Input</i>
Source: ISIS	Col.(5a) x 8	Col.(4) - Col.(5)	Col.(6) ÷ 4	Prior Year Adjusted Budget Letter, Table 2, Col.(4)

Change in MFP Distribution between 2002-03 and 2003-04	Increases in MFP Funding for 2003-2004	Decreases in MFP Funding for 2003-2004
(9)	(10)	(11)
<i>Formula</i>	<i>Formula</i>	<i>Formula</i>
Col.(1) - Col.(8)	Positive Col.(9)	Negative Col.(9)



Table 3: FY 2003-2004 MFP Level 1 Base Per Pupil and Level 2 Local Incentive

Sales and Property Tax Revenues (Including Debt) Plus Other Revenue	Local Revenue Over Level 1	Local Revenue Under Level 1	Local Revenue Limit on Level 2 State Support	ELIGIBLE LOCAL REVENUE LEVEL 2	STATE AID LEVEL 2	Percent State
(18) Link	(19) Formula	(20) Formula	(21) Formula	(22) Formula	(23) Formula	(24) Formula
Table 7, Col.(35)	If Col.(18) - Col.(14) > 0, use, otherwise 0	If Col.(18) - Col.(14) < 0, use, otherwise 0	Col.(10) x 33%	Lesser of Col.(19) or Col.(21)	If {1-[(1-.4) x Col.(11)]} x Col.(22) > 0, use, otherwise 0	If Col.(22) = 0, use 0, otherwise Col.(23) ÷ Col.(22)

Level 2 State Liability	State and Local Participation in Level 2	2003-2004 Levels 1 and 2 STATE SHARE OF COST	Per Pupil	LEVEL 3 STATE SHARE OF COST	Per Pupil	2003-2004 STATE SHARE OF COST (LEVELS 1, 2, & 3)
(25) Formula	(26) Formula	(27) Formula	(28) Formula	(29) Link	(30) Formula	(31) Formula
If {1-[(1-.4) x Col.(11) x Col.(21)] - Col.(23)} > 0, use, otherwise 0	Col.(22) + Col.(23)	Col.(16) + Col.(23)	Col.(27) ÷ Col.(1)	Table 4, Col.(17)	Col.(29) ÷ Col.(1)	Col.(27) + Col.(29)

Table 3: FY 2003-2004 MFP Level 1 Base Per Pupil and Level 2 Local Incentive

TOTAL STATE SUBSEQUENT YEAR CHANGE CASH BASIS	2003-2004 Per Pupil State Share (Levels 1, 2, & 3)	Rank	State Funds as Percent of Total State & Local	Rank	LEVELS 1 and 2 LOCAL SHARE OF COST
(32)	(33)	(34)	(35)	(36)	(37)
Formula	Formula	Formula	Formula	Formula	Formula
Col.(31) - "Table 2, Col.(8)"	Col.(31) ÷ Col.(1)	District Rank based on Col.(33)	Col.(31) ÷ Col.(41)	District Rank based on Col.(35)	Col.(14) + Col.(22)

Local Per Pupil ( Levels 1 and 2)	Rank	Local Revenue as Percent of Total State & Local	2003-04 TOTAL STATE AND LOCAL COST of Levels 1, 2 and 3	2003-04 STATE & LOCAL COST PER OCT 1 MEMBERSHIP	Rank
(38)	(39)	(40)	(41)	(42)	(43)
Formula	Formula	Formula	Formula	Formula	Formula
Col.(37) ÷ Col.(1)	District Rank based on Col.(38)	Col.(37) ÷ Col.(41)	Col.(31) + Col.(37)	Col.(41) ÷ Col.(1)	District Rank based on Col.(42)

Table 3A: FY 2003-04 Certificated Pay Raise Requirement

LEVEL 1 & 2 STATE INCREASES AND ADJUSTMENTS						
2003-2004 Levels 1 and 2 STATE SHARE OF COST	2003-2004 Levels 1 and 2 STATE SHARE per October 1 Membership	Rank	2002-03 Budget Letter Level 1 & 2 State Share of Costs	Per Pupil	Change in MFP Distribution between 2002-2003 and 2003-2004	Increases in MFP Funding for 2003-2004
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Link	Formula	Formula	Input	Formula	Formula	Formula
Table 3, Col.(27)	Col.(1) ÷ Table 3,Col.(1)	District Rank based on Col.(2)	Prior Year Adjusted Budget Letter, Table 3, Col.(27)	Col.(4) ÷ Table 8, Col.(20)	Col.(1) - Col.(4)	If Col.(6) > 0 use, otherwise 0

LEVEL 1 & 2 STATE INCREASES AND			2003-04 PAY RAISE REQUIREMENT			
Per Pupil	Decreases in MFP Funding for 2003-2004	No. of Districts	Adjustment for Increased Students - Amount Subtracted From MFP Increase	Adjustment for Baker/Zachary Local Revenue Decreases	Increased MFP Funding (L1&2) After Adjustment for Student Increases & Baker/Zachary	50% Distribution Amount for Certificated Pay Increase Exclusive of Retirement Contribution
(8)	(9)	(10)	(11)	(12)	(13)	(14)
Formula	Formula	Formula	Formula	Formula	Formula	Formula
Col.(7) ÷ Table 3,Col.(1)	If Col.(6) < 0 use, otherwise 0	If Col.(9) < 0 use 1, otherwise 0	If Col.(7) < 0 use 0, otherwise Col.(2) x Table 8,Col.(22) x -1	[ Table 7, Col. (36) - Table 7, Col. (36)(EBR) ] * Table 3, Col. (1)	If Col.(7) + Col.(11) + Col.(12) > 0 use, otherwise 0	Col.(13) ÷ 2 ÷ 1.138



Table 5: FY 2003-2004 Allocation for the Lab Schools

Based on October 1, 2003 Membership	MFP State Average Per Pupil 2003-04	Total Allocation	2002-2003 Student Audit Adjustments	Adjustment of 2002-03 Per Pupil Amount
(1)	(2)	(3)	(4)a	(4)b
Input	Link	Formula	Input	link
Source: SIS	State Average for Table 3, Col.(33)	Col.(1) x (Col.(2))	Prior Year Adjusted Budget Letter	Prior Year Adjusted Budget Letter

Total Allocation with Adjustments	Amount Allocated July 2003 through February 2004	Total Allocation for the Four Remaining Months	Monthly Payments for March through June 2004
(5)	(6)	(7)	(4)
Formula	Input	Formula	Formula
Col.(3) + Col.(4a) + Col.(4b)	Source: ISIS	Col.(5) - Col.(6)	Col.(7) ÷ 4

Table 6: MFP Local Wealth Factor (LWF)

OCT. 1, 2003 WEIGHTED STUDENT MEMBERSHIP	PROPERTY AND SALES CAPACITY				OTHER REVENUES: Includes State and Federal taxes in lieu of & 50% of earnings from 16th section and from other real estate	PER PUPIL
	PROPERTY CAPACITY INCLUDING DEBT	PER PUPIL	SALES CAPACITY INCLUDING DEBT	PER PUPIL		
	(2) <i>Formula</i>	(3) <i>Formula</i>	(4) <i>Formula</i>	(5) <i>Formula</i>		
(1) <i>Link</i>	(2) <i>Formula</i>	(3) <i>Formula</i>	(4) <i>Formula</i>	(5) <i>Formula</i>	(6) <i>Link</i>	(7) <i>Formula</i>
Table 3, Col.(8)	"Table 7, Col.(3)" x "State Total of Table 7, Col.(25)" ÷ 1000	Col.(2) ÷ Col.(1)	"Table 7, Col.(31)" x "State Total of Table 7, Col.(27)"	Col.(4) ÷ Col.(1)	Table 7, Col.(34)	Col.(6) ÷ Col.(1)

LOCAL WEALTH FACTOR				2002-2003 ACTUAL REVENUES (INCLUDING DEBT)	LOCAL EFFORT INDEX		
COMBINED CAPACITY INCLUDING DEBT	PER PUPIL	FISCAL CAPACITY INDEX LWF	RANK OF LWF		PER PUPIL	EFFORT INDEX	RANK
(8) <i>Formula</i>	(9) <i>Formula</i>	(10) <i>Formula</i>	(11) <i>Formula</i>		(12) <i>Link</i>	(13) <i>Formula</i>	(14) <i>Formula</i>
Col.(2) + Col.(4) + Col.(6)	Col.(8) ÷ Col.(1)	Col.(9) ÷ "State Total of Col.(9)"	Highest to Lowest Capacity Index based on Col.(10)	Table 7, Col.(35)	Col.(12) ÷ Col.(1)	Col.(13) ÷ Col.(9)	Highest to Lowest Effort Index Based on Col.(14)



Table 7: FY 2002-2003 Local Property and Sales Tax Revenues

2002 ASSESSED PROPERTY VALUE			AD VALOREM CONSTITUTIONAL	
TOTAL ASSESSED PROPERTY VALUE	ASSESSED HOMESTEAD EXEMPTION	NET ASSESSED TAXABLE PROPERTY	PARISH MILL RATE	PARISH REVENUE AMOUNT
(1)	(2)	(3)	(4)	(5)
Input	Input	Formula	Input	Input
Source: LA Tax Commission Tables 41 & 43	Source: LA Tax Commission Tables 41 & 43	Col.(1) - Col.(2)	Source: Prior Year AFR kpc 62220 Col.(3)	Source: Prior Year AFR kpc 62220 Col.(4)

AD VALOREM RENEWABLE TAXES						TOTAL AD VALOREM TAXES (NON DEBT)
PARISH MILL RATE	PARISH REVENUE AMOUNT	DIST. MILL LOW	DIST. MILL HIGH	# OF DIST.	DIST. REVENUE AMOUNT	
(6)	(7)	(8)	(9)	(10)	(11)	(12)
Input	Input	Input	Input	Input	Input	Formula
Source: Prior Year AFR kpc 62320 Col.(3)	Source: Prior Year AFR kpc 62320 Col.(4)	Source: Prior Year AFR kpc 62320 Col.(5)	Source: Prior Year AFR kpc 62320 Col.(6)	Source: Prior Year AFR kpc 62320 Col.(7)	Source: Prior Year AFR kpc 62320 Col.(8)	Col.(5) + Col.(7) + Col.(11)

DEBT SERVICE TAXES						TOTAL AD VALOREM TAXES (DEBT)
PARISH MILL RATE	PARISH REVENUE AMOUNT	DIST MILL LOW	DIST MILL HIGH	# OF DIST.	DIST REVENUE AMOUNT	
(13)	(14)	(15)	(16)	(17)	(18)	(19)
Input	Input	Input	Input	Input	Input	Formula
Source: Prior Year AFR kpc 62620 Col.(3)	Source: Prior Year AFR kpc 62620 Col.(4)	Source: Prior Year AFR kpc 62620 Col.(5)	Source: Prior Year AFR kpc 62620 Col.(6)	Source: Prior Year AFR kpc 62620 Col.(7)	Source: Prior Year AFR kpc 62620 Col.(8)	Col.(14) + Col.(18)

Table 7: FY 2002-2003 Local Property and Sales Tax Revenues

SUMMARY OF AD VALOREM TAXES						TOTAL AD VALOREM REVENUE INCLUDING DEBT
PARISH WIDE MILLAGE INCL. DEBT	REVENUE PARISH WIDE INCL. DEBT	REVENUE DISTRICT INCL. DEBT	TOTAL AVG. MILL RATE (DEBT)	TOTAL AVG. MILL RATE (NON DEBT)	TOTAL AVG. MILL RATE INCLUDING DEBT	
(20)	(21)	(22)	(23)	(24)	(25)	(26)
Formula	Formula	Formula	Formula	Formula	Formula	Formula
Col.(4) + Col.(6) + Col.(13)	Col.(5) + Col.(7) + Col.(14)	Col.(11) + Col.(18)	$[\text{Col.}(19) \div \text{Col.}(3)] \times 1000$	$[\text{Col.}(12) \div \text{Col.}(3)] \times 1000$	$[\text{Col.}(26) \div \text{Col.}(3)] \times 1000$	Col.(12) + Col.(19)

SALES TAXES			TOTAL SALES TAX REVENUE	COMPUTED SALES TAX BASE		
COMBINED SALES PERCENT	SALES REVENUE (NON-DEBT)	SALES REVENUE (DEBT)		COMPUTED SALES TAX BASE	NON-DEBT RATE	DEBT RATE
(27)	(28)	(29)	(30)	(31)	(32)	(33)
Input	Input	Input	Formula	Formula	Formula	Formula
Source: Prior Year AFR kpc 63320 Col.(3)	Source: Prior Year AFR kpc 63320 Col.(4)	Source: Prior Year AFR kpc 63320 Col.(5)	Col.(28) + Col.(29)	Col.(30) ÷ Col.(27)	Col.(28) ÷ Col.(31)	Col.(29) ÷ Col.(31)

OTHER REVENUES: Includes State and Federal taxes in lieu of & 50% of earnings from 16th section and from other real estate	Total Revenue for Use in MFP Level 2	Total Revenue for Use in MFP Level 2
(34)	(35)	(36) Hidden
Input	Formula	Formula
Source: Prior Year AFR kpc's (50% of 1210 & 1220), 8231, 8232, 8233, 8234, 8240, 14200, 14300, 14400	Col.(26) + Col.(30) + Col.(34)	Col.(35) / Table 3, Col. ©



*Section III*  
*Glossary*

### *Section III: Glossary*

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**Ad Valorem Taxes – Gross.** Amounts levied on the taxable assessed value of real and personal property on a parish wide basis. Gross indicates that the taxes are recorded at the amount actually Collected by the tax Collector before deduction for the assessor's compensation and/or deduction for amounts remitted to the retirement systems. Penalties and interest on delinquent taxes are recorded in this account.

**At-Risk Pupil Weight.** For purposes of calculating the MFP weighted add-on students, the number of students who apply and are eligible to participate in the Free or Reduced Price Lunch Program during the month of October.

**Base Student Cost.** The funding level necessary for providing the defined minimum program for the base student as defined by the current MFP resolution.

**Capital Outlay.** An expenditure that results in the acquisition of fixed assets or additions to fixed assets presumed to have benefits for more than one year. It is an expenditure for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, or initial installation, addition, or replacement of equipment.

**Current Expenditures.** The expenditures for operating local public schools, excluding capital outlay and interest on school debt. These expenditures include such items as salaries for school personnel, fixed charges, student transportation, instructional books and materials, and energy costs.

**Debt Services Taxes.** Taxes that the electorate have authorized the school system to levy for the retirement of general obligation long-term debt. The proceeds are normally placed in the Debt Service Fund.

**Economy of Scale.** The Economy of Scale weights will vary depending upon the size of the school system. There will be no benefit to schools with a membership of 7,500 or greater. An Economy of Scale weight of 0.20 will be applied in a scaled manner to school systems with fewer than 7,500 membership.

**Effort.** A measure that relates the capacity to support public schools to the actual revenues obtained.

**Expenditures.** Charges incurred, whether paid or unpaid, that are presumed to benefit the current fiscal year. For elementary/secondary schools, these expenditures include all charges for current outlays plus capital outlays and interest on school debt.

**Expenditures Per Pupil.** Charges incurred for a particular period of time divided by a student unit of measure, such as October 1 membership.

**Federal Funds.** Funds provided by the Federal Government. Expenditures made with these funds should be identifiable as Federally -supported expenditures.

## Section III: Glossary

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**Hold Harmless.** A method of phasing in the MFP formula over a period of years. School systems that would lose State aid under the current HCR would be "held harmless" by providing a per pupil continuation of the previous year's level of State funding capped at the total prior year's funding. In FY 2000-01 the Hold Harmless amount was "frozen" and removed from Level 1 and 2 of the MFP formula. It is now a part of Level 3 of the formula.

**Instruction.** Instruction shall provide for (1) the activities dealing directly with the interaction between teachers and students to include such items as salaries, employee benefits, purchased professional and technical services, instructional materials and supplies, and instructional equipment; (2) pupil support activities designed to assess and improve the well-being of students and to supplement the teaching process; and (3) instructional staff activities associated with assisting the instructional staff with the content and process of providing learning experiences for students.

**KPC.** KPC is an abbreviation for keypunch code and refers to coding related to expenditure and revenue data as reported in the Annual Financial Report submitted by each district to the State Department of Education.

**LANSER.** LANSER is an abbreviation for Louisiana Network of Special Education Records. This network collects relevant data on special education, other exceptionalities students and gifted and talented students.

**Local Funds.** Funds provided by local parishes and or/cities. (i.e. - sales, property taxes)

**Local Wealth Factor (LWF).** A measure of the wealth of each school district based on property and sales tax rates.

**Membership.** Membership on October 1 of students who have registered or pre-registered, attended a minimum of one day, and have not been officially dropped.

**Mills.** Units of property taxation. A mill is one tenth of a cent. The Louisiana Constitution for parish school boards stipulates that the school boards can levy a maximum of 5 mills (13 mills in Orleans) without voter approval. Any additional millage can be levied only with voter approval.

**Minimum Foundation Program (MFP).** The program used to allocate and distribute funds to Louisiana school districts based on the funding formula adopted by the State Board of Elementary and Secondary Education and approved by the Louisiana State Legislature.

**Revenue.** The total income produced by a given source (i.e. taxes and fees) that a school district collects and receives. The MFP formula considers the following revenue.

- Sales (Debt and Non-debt)
- Property (Debt and Non-debt)
- 16th Section, State and Federal in Lieu of Taxes

### *Section III: Glossary*

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**Sales and Use Taxes – Gross.** Taxes assessed by the school system on the taxable sale and consumption of goods and services within the school district. “Gross” indicates that the taxes are recorded at the amount actually collected before any deduction for the cost of collection. These funds may be General Fund, Special Revenue Fund, or Debt Service Fund revenues.

**Sales and Use Taxes.** Local school boards may levy a sales tax rate of up to 1% within the parish or city. With voter approval, school boards may levy additional sales tax however, the total sales tax rate, combined with the rates of other sales taxes in the parish (exclusive of state tax), may not exceed 3% percent unless the school board has been granted an exemption to this regulation by the State Legislature School boards may create special taxing districts within their jurisdictions to utilize the additional tax.

**SIS.** SIS is an abbreviation for the Student Information System. This system collects detailed student record information.

## *Appendix A*



Regular Session, 2003

HOUSE CONCURRENT RESOLUTION NO. 235

BY REPRESENTATIVE CRANE AND SENATOR THEUNISSEN

A CONCURRENT RESOLUTION

To provide for legislative approval of the formula 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 as developed by the State Board of Elementary and Secondary Education and adopted by the board on March 12, 2003, and as subsequently revised pursuant to board action on May 15, 2003.

WHEREAS, Article VIII, Section 13(B) of the Constitution of Louisiana requires the State Board of Elementary and Secondary Education to develop and adopt annually a formula which shall be used to determine the cost of a minimum foundation program of education in all public elementary and secondary schools as well as to allocate equitably the funds to parish and city school systems; and

WHEREAS, at a special meeting of the State Board of Elementary and Secondary Education on March 12, 2003, the board adopted a formula for such cost determination and the equitable allocation of funds and subsequently revised such formula pursuant to board action on May 15, 2003; and

WHEREAS, the board has indicated that the adopted formula considers all statutory and board policy requirements necessary to achieve an appropriate cost determination for a minimum foundation program of education as well as to equitably allocate the funds to parish and city school systems; and

WHEREAS, the following goals are recommended for the minimum foundation program:

- GOAL 1 EQUITY:** The school finance system in Louisiana provides equal treatment of pupils with similar needs with the requirement that local school systems have a tax burden sufficient to support Level 1.
- GOAL 2 ADEQUACY:** The school finance system in Louisiana provides programs and learning opportunities that are sufficient for providing a minimum educational program for every individual. The State Board of Elementary and Secondary Education and the legislature through the adoption of the minimum foundation program formula establish a minimum program.
- GOAL 3 LOCAL CHOICE:** The school finance system in Louisiana provides that local taxpayers and the school board establish the budget and set the tax levy for operating the schools above a set level of support for the minimum program.
- GOAL 4 EVALUATION OF THE STATE SCHOOL FINANCE SYSTEM:** The school finance system in Louisiana ensures the attainment of the goals of equity, adequacy, and local choice. Whereas the school finance system uses significant state general fund revenues, it is important that the system be evaluated on a systematic basis annually.
- GOAL 5 PERFORMANCE MEASURES:** The school finance system in Louisiana provides for financial accountability and program efficiency maximizing student achievement. Accountability means that the local school districts can demonstrate that they are operating in conformance with

state statutes, financial accounting standards, and student performance standards.

WHEREAS, to properly measure the achievement of the goals, a comprehensive management information system containing state-level and district-level components shall continue to be developed; and

WHEREAS, to provide fiscal and programmatic accountability, a fiscal accountability program and a school and district accountability program shall continue to be developed; and

WHEREAS, the fiscal accountability program shall verify data used in allocating minimum foundation program funds and report fiscal information on the effectiveness of the manner in which the funds are used at the local school system level; and

WHEREAS, the school and district accountability program, in establishing the state goals for schools and students, creates an understandable way to communicate to schools and the public how well a school is performing, recognizes schools for effectively demonstrating growth in student achievement, and focuses attention, energy, and resources on schools needing help in improving student achievement; and

WHEREAS, the Constitution of Louisiana requires the legislature to fully fund the current cost to the state of the minimum foundation program as determined by applying the legislatively approved formula; and

WHEREAS, this minimum foundation program formula is designed to provide greater equity and adequacy in both state and local funding of local school systems; and

WHEREAS, the Constitution of Louisiana requires the appropriated funds to be allocated equitably to parish and city school systems according to the formula as adopted by the State Board of Elementary and Secondary Education and approved by the legislature prior to making the appropriation.

THEREFORE, BE IT RESOLVED by the Legislature of Louisiana, that the formula to determine the cost of a minimum foundation program of education in all public elementary and secondary schools as well as to allocate equitably the funds to parish and city school systems developed by the State Board of Elementary and Secondary Education and adopted by the board on March 12, 2003, and as subsequently revised pursuant to board action on May 15, 2003, is hereby approved to read as follows:

MINIMUM FOUNDATION PROGRAM  
ELEMENTARY AND SECONDARY EDUCATION  
COST DISTRIBUTION FORMULA  
2003-04 SCHOOL YEAR

**I. LEVEL 1 - COST DETERMINATION AND EQUITABLE DISTRIBUTION OF STATE AND LOCAL FUNDS**

**A. Base Foundation Level 1 State and Local Costs**

1. October 1 Membership (as defined by the State Board of Elementary and Secondary Education).

**Plus**

2. Add-on Students/Units
  - a. At-Risk Students weighted at 0.17.  
At-Risk students are defined for purposes of allocating funds as those students whose family income is at or below income eligibility guidelines or other guidelines as provided by the State Board of Elementary and Secondary Education times the weighted factor of 0.17.
  - b. Vocational Education course units weighted at .05.  
The number of combined fall and spring student units enrolled in secondary vocational education courses times the weighted factor of 0.05.
  - c. Special Education/Other Exceptionalities students weighted at 1.50.  
The number of students identified as having Other Exceptionalities as reported in the October 1 membership count per LANSER times the weighted factor of 1.50.
  - d. Special Education/Gifted and Talented students weighted at .60. The number of students identified as Gifted and Talented as reported in the October

1 membership count per LANSER times the weighted factor of 0.60.

- e. Economy of Scale calculated as a curvilinear weight of .20 at 0 student October 1 membership level down to zero at 7,500 student October 1 membership level. This weight will vary depending on the size of the school system. There will be no benefit to school systems with a membership of 7,500 or greater. The formula for this weight is:
- (1) for each district with less than 7,500 students, subtract its membership from 7,500;
  - (2) divide this difference by 37,500 to get each district's economy of scale weight; then
  - (3) multiply each district's economy of scale weight times their October 1 membership count.

### **Equals**

3. Total Weighted Membership and/or Units (Sum of I.A.1 and I.A.2.a. through e.)

### **Times**

4. State and Local Base Per Pupil Amount of \$3,366.  
In the event no provision for an annual increase has been provided and this Resolution remains in effect in the Fiscal Year 2004-05 or thereafter, the State Board of Elementary and Secondary Education shall annually adjust the state and local base per pupil amount with approval by the Joint Legislative Committee on the Budget. If the Joint Legislative Committee on the Budget does not approve the rate established by the State Board of Elementary and Secondary Education, then an annual growth adjustment of 2.75% shall automatically be applied to the state and local base per pupil amount beginning in the Fiscal Year 2004-05.

### **Equals**

5. Total Base Foundation Level 1 State and Local Costs (I.A.3 times I.A.4.)

## **B. Local School System Wealth Factor**

1. Property Revenue Capacity is calculated by multiplying the state average property tax rate (including debt service) for the latest available fiscal year by each school system's net assessed property value.
2. Sales Revenue Capacity is calculated by dividing the district's actual sales tax revenue collected (including

debt service) in the latest available fiscal year by the district's sales tax rate that was applicable to create a sales tax base. Each district's base is then multiplied by the state average sales tax rate. If a local school system's sales tax goes into effect during the fiscal year, the tax rate is prorated to an annual rate applicable for the total revenue generated.

3. Other Revenues Capacity is calculated by combining (1) State Revenue in lieu of taxes; (2) Federal Revenue in lieu of taxes; and (3) 50% of Earnings on Property.
4. Total Revenue Capacity is the sum of adding Items 1, 2 and 3.
5. Revenue Capacity per Pupil is calculated by dividing the Total Revenue Capacity by the current year October 1 Weighted Membership as defined by Legislative Resolution and the State Board of Elementary and Secondary Education.
6. The Local Wealth Factor (LWF) is calculated by dividing each individual school system's Revenue Capacity per Pupil by the state average Revenue Capacity per Pupil. The resulting quotient is each school system's Local Wealth Factor.

**C. Proportion of Base Foundation Level 1 Costs Allocated to the State 65 Percent and Local School Systems 35 Percent.**

1. Local Equalization Factor

A district's Local Wealth Factor ( I.B.6.) is multiplied by the district's proportion of State Weighted Membership to determine the Local Equalization Factor.

**Times**

2. Local Support Factor of 35%.

**Times**

3. State Total Base Foundation Level 1 State and Local Costs (I.A.5)

**Equals**

4. Local Support of Base Foundation Level 1 Costs

**And**

5. State Support of Base Foundation Level 1 Costs is the remainder of costs after subtracting the local share. (I.A.5. minus I.C.4).

**II. LEVEL 2 - INCENTIVE FOR LOCAL EFFORT**

**A. Level 2 Eligible Local Revenue**

- 1. Local Revenue.  
Prior year revenues from total Sales Tax, total Property Tax, State and Federal Revenue in Lieu of Taxes, and 50% of Earnings on Property,

**Less**

- 2. Local Support of Base Foundation Level 1 Costs (I.C.4)

**Equals**

- 3. Local Revenue Over Local Support of Base Foundation Level 1 costs. This is the funding available for consideration in Level 2 incentive funding.
- 4. Limit on Revenue Eligible for Level 2.  
The maximum local revenue eligible for incentive funding is equal to 33% of Total Base Foundation Level 1 State and Local Costs (I.A.5 times .33)
- 5. Eligible Local Revenue. The Lesser of:
  - a. Local Revenue Over Level 1 Local Share (II.A.3.),
  - or
  - b. Limit on Revenue Eligible for Level 2 Incentive Funding (II.A.4)

**B. State Support of Level 2 Local Effort**

- 1. State Support of Level 2 equals 40 percent of eligible revenue (II.A.5) weighted by a district's Local Wealth Factor (I.B.6) using the following formula:

$$[1 - (.60 \times \text{LWF})] \times \text{Eligible Local Revenue (II.A.5)}$$

**Equals**

- 2. State Support of Level 2 Incentive for Local Effort

**III. MINIMUM FOUNDATION PROGRAM LEVEL 3 LEGISLATIVE ENHANCEMENTS**

**A. 2001-02 CERTIFICATED PERSONNEL PAY RAISE CONTINUATION ENHANCEMENT**

The supplemental funding provided for the 2001-02 certificated pay raise will continue for each district based on the per pupil amount used in the prior year times their current year October 1 membership.

In the event the Baker School System or the Zachary Community School System begins operations, they shall receive the per pupil

amount provided to East Baton Rouge Parish School District in the prior school year.

**B. 2002-03 SUPPORT WORKER PAY RAISE CONTINUATION ENHANCEMENT**

The supplemental pay raise allocation for noncertificated support workers provided in FY 2002-03 will continue using the per pupil amount provided in the prior year times the current year October 1 membership.

In the event the Baker School System or the Zachary Community School System begins operations, they shall receive the per pupil amount provided to East Baton Rouge Parish School District in the prior school year.

**C. FOREIGN LANGUAGE ASSOCIATE ENHANCEMENT**

Any local school system employing a Foreign Language Associate shall receive a supplemental allocation from BESE of \$20,000 per teacher not to exceed a total of 300 teachers in the program.

**D. ACCOUNTABILITY STUDENT TRANSFER ENHANCEMENT**

Any district that includes in their October 1 membership a student who:

- a. Transferred from a CA II or CA III school in another district; and
- b. Attended the CA II or CA III school in the immediate preceding year before transferring; and
- c. Transferred to an academically acceptable school in accordance with BESE Accountability Transfer policy,

will receive additional funding equal to the current year MFP state-average local share per pupil for each such student for a maximum of 3 years as long as the student is enrolled.

**E. HOLD-HARMLESS ENHANCEMENT**

The concept for the present formula was first enacted in Fiscal Year 1992-93. At that time, there were school systems that were "under funded" by the state and those that were "over funded" by the state. In fiscal year 1999-2000, this MFP formula concept was fully implemented for the first time with 52 systems funded at the appropriate state level, eliminating the "under funded" situation. School systems identified as "over funded" in FY 2000-01 shall receive their prior year per pupil Hold Harmless amount times their current year October 1 membership not to exceed the total Hold Harmless amount received in the prior year.

**IV. FUNDING FOR LOUISIANA STATE UNIVERSITY AND SOUTHERN UNIVERSITY LABORATORY SCHOOLS**

**A.** Any elementary or secondary school operated by Louisiana State University and Agricultural and Mechanical College or by Southern University and Agricultural and Mechanical College shall be considered a public elementary or secondary school and,



as such, shall be annually appropriated funds as determined by applying the formula contained in Subsection B of this Section.

- B.** Each student in October 1 Membership, as defined by the State Board of Elementary and Secondary Education, at the schools provided for in Subsection A of this Section shall be provided for and funded from the minimum foundation program an amount per student equal to the amount allocated per student for the state share of the minimum foundation program.
- C.** The funds appropriated for the schools provided for in this section shall be allocated to the institution of higher education operating such a school. Each such institution of higher education shall ensure the equitable expenditure of such funds to operate such schools.
- D.** Fifty percent of increased funds provided are to be directed to certificated staff pay raises as defined in Section VI.A. Provisions specified in section V. and VII. of this Resolution shall apply to these schools.

**V. ADJUSTMENTS FOR ESTIMATED PAYMENTS, AUDIT FINDINGS AND DATA REVISIONS**

- A.** Local school systems will receive an estimated payment of MFP funds for the first eight months of the school year. Adjusted monthly payments will be made to each parish or city school board as reflected in the department's annual Budget Letter. In the event a school board received less per month than it was actually entitled to during the first months of the school year, the monthly allotment for the remaining months of the fiscal year will be adjusted upward. The reverse applies if a school board has received more than it should have received.
- B.** Review and/or audit of the districts' data used in determining their Minimum Foundation Program allocation may result in changes in final statistical information. The Minimum Foundation Program allocation adjustments necessary as a result of these audit findings will be made in the following school year.

**VI. REQUIRED EXPENDITURE AMOUNTS**

**A. REQUIRED PAY RAISE FOR CERTIFICATED PERSONNEL**

Fifty percent of a district's increased funds provided in Levels 1 and 2 over the prior year after adjusting for increases in student membership shall be used only to supplement and enhance full-time certificated staff salaries and retirement benefits.

For purposes of determining the use of these funds, certificated personnel are defined per state Department of Education Bulletin 1929 and are to include: teachers (all function codes 1000-2200, object code 112); therapists/specialists/counselors (function codes 1000-2200, object code 113); school site-based principals, assistant principals, and

other school administrators (function code 1000-2200 and 2400, object code 111); central office certificated administrators (function code 1000-2300 & 2831 (excluding 2321), object code 111); school nurses (function code 2134, object code 118); and sabbaticals (function code 1000-2200, 2134, and 2400, object code 140).

In the event the Baker School System or the Zachary Community School System begins operations, the increase in state funds shall be determined by using the MFP State Funded October 1 Per Pupil amount provided to East Baton Rouge Parish School District in the prior school year. Prior to any determination of a required expenditure under this Section, any resulting increase in MFP State Funds shall be offset by any decrease in the local funds available based on a local revenues per student calculation.

**B. 70% LOCAL GENERAL FUND REQUIRED INSTRUCTIONAL EXPENDITURE**

To provide for appropriate accountability of state funds while providing local school board flexibility in determining specific expenditures, local school boards must ensure that 70% of the local school system general fund expenditures are in the areas of instruction. The definition of instruction shall provide for: (1) the activities dealing directly with the interaction between teachers and students to include such items as: salaries, employee benefits, purchased professional and technical services, instructional materials and supplies, and instructional equipment; (2) pupil support activities designed to assess and improve the well-being of students and to supplement the teaching process; and (3) instructional staff activities associated with assisting the instructional staff with the content and process of providing learning experiences for students.

**C. EXPENDITURE REQUIREMENT FOR FOREIGN LANGUAGE ASSOCIATE PROGRAM**

The State must maintain support of the Foreign Language Associate program at a maximum of 300 Foreign Language Associates employed in any given year. These teachers shall be paid by the employing local school system the amount of classroom teacher average salary (without PIP) by years of experience and degree beginning with year one.

**VII. ACCOUNTABILITY FOR SCHOOL PERFORMANCE**

**A.** Each school district (LEA) with a school that has a School Performance Score below the state average **AND** growth of less than 5 points in the School Performance Score will be included in an MFP Accountability report submitted to the House and Senate Committees on Education by April 1 of each year. Specific information to be included in the report follows.

- 1. School Data** – School name, city, and district; Type of school; October 1 elementary/secondary enrollment; and grade span.
- 2. Accountability Data** – scores and labels.

3. **Fiscal Data** - expenditures per elementary/secondary enrollment for classroom instruction (less adult education) and pupil/instructional support.
  4. **Student Demographic Data** – percent of students eligible for free and/or reduced lunch ("at-risk"), students with exceptionalities (special ed), gifted/talented, and Minority; Advanced Placement data; student attendance rates; and pupil-teacher ratios.
  5. **Teacher Data** – Average FTE teacher salaries (object 112, function 1000 series); percent of teachers certified; average years of experience; percent master's degree and above; percent turnover; percent Minority; and teachers' days absent. All teacher data (excluding salaries) reported for certified teachers.
  6. **Staffing Data** – number per 1000 pupils for certified teachers, uncertified teachers, and instructional aides.
- B. Any student attending a school in Corrective Action III (CA III) that has not met the required minimum growth and does not have a BESE-approved Reconstitution Plan shall not be considered in the MFP formula calculations.
- C. Any staff assigned to a CA III School that has not met the required minimum growth and does not have a BESE-approved Reconstitution Plan shall not be considered in the MFP for any purpose.

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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PRESIDENT OF THE SENATE

## *Appendix B*



*STATE OF LOUISIANA*  
**DEPARTMENT OF EDUCATION**  
POST OFFICE BOX 94064, BATON ROUGE, LOUISIANA 70804-9064  
<http://www.doe.state.la.us>

**DATE:** February 25, 2004

**CIRCULAR:** 1076

**TO:** Parish/City School Superintendents  
Deans, Colleges of Education of Louisiana State University  
and Southern University

**FROM:** Cecil J. Picard  
State Superintendent of Education

**SUBJECT:** **2003-2004 State Public School Fund – Minimum Foundation Program (MFP) Equalization Distribution**

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The General Appropriations Bill of the 2003 Regular Session of the Louisiana Legislature provides funding for the Minimum Foundation Program (MFP) Formula contained in House Concurrent Resolution (HCR) 235 of the 2003 Regular Session of the Louisiana Legislature. The total funding appropriated in House Bill 1 is \$2,522,899,982.

The total cost to implement the formula as per HCR 235 is \$2,556,469,478. Student membership audits and financial data audits require a net recovery adjustment of \$3,966,226. The final distribution is a net cost of \$2,552,503,252, creating an under-appropriation of \$29,603,270 state general fund and/or statutory dedicated funds. The Department will process a budget adjustment requesting these additional funds.

The following tables are included:

- Table 1: State Level Comparison**  
MFP 2002-2003 Budget Letter variables compared to MFP 2003-2004 Budget Letter variables used to calculate the State equalization distribution.
- Table 2: MFP Distribution and Adjustments**  
Total MFP distribution less audit adjustments and revised monthly MFP distributions for the 68 Louisiana school systems.
- Table 3: FY 2003-2004 MFP Level 1 Base Per Pupil and Level 2 Local Incentive**  
Calculation of the 2003-2004 MFP Level 1 and 2 for the 68 Louisiana school systems.
- Table 3A: FY 2003-2004 Certificated Pay Raise Requirement**  
Calculation of the 2003-2004 certificated pay raise requirement.
- Table 4: FY 2003-2004 Level 3 Unequalized Funding**  
Continuation of the 2001-2002 pay raise, continuation of the 2002-2003 support worker pay raise, foreign language associates funding and hold harmless funding for the 68 Louisiana school systems.
- Table 5: FY 2003-2004 Allocation for the Lab Schools**  
Total MFP distribution less audit adjustments and revised monthly MFP distributions for LSU and SU Lab Schools.
- Table 6: MFP Local Wealth Factor (LWF)**  
Calculation of the Local Wealth Factor (LWF) for the 68 Louisiana school systems.
- Table 7: 2002-2003 Local Property and Sales Tax Revenues**  
Summary of the Assessed Property Values and Ad Valorem and Sales Tax amounts and rates for the 68 Louisiana school systems.
- Table 8: October 1, 2003 Student Membership**  
October 1, 2003 student membership by grade level and the October 1, 2002 adjusted total membership for the 66 Louisiana school systems.

## **Required Expenditure**

### **A. Fifty Percent (50%) of Level 1 and 2 Growth Dedicated to Certificated Pay Raise.**

HCR 235 continues the provision that not less than 50% of each school district's increased State funding from implementation of Level 1 and Level 2 of the formula is to be used to supplement and enhance full-time certificated staff salaries and retirement benefits.

The **net** amount each district **must** distribute is located in **Table 3A, Column 14**. Employer retirement contributions have been accounted for by dividing each district's 50% distribution by 1.138%. The result of this calculation is the number reflected in Table 3A, Column 14.

#### **1. Distribution of Pay Increase.**

The State Board of Elementary and Secondary Education has taken the position that local school systems will be allowed the flexibility to distribute the pay raise in a manner that is most beneficial to the unique needs of individual school districts. For example, school districts may want to boost pay for beginning teachers, teachers willing to work in low performing schools or teachers in shortage areas. Alternatively, some districts may elect to distribute the pay increase in the same manner the FY 2001-2002 pay increase was distributed. School boards may make decisions that best suit the particular needs of their districts.

#### **2. Required Timelines for Pay Raise.**

At this time, districts are required to distribute these funds and make the necessary adjustments to the applicable salary schedules for the remainder of FY 2003-2004 and for FY 2004-2005. This is a **permanent** pay raise.

### **B. FY 2002-2003 Support Worker Pay Raise.**

#### **1. Distribution of Pay Increase**

The total amount per district that was converted to a per pupil amount is based on the FY 2002-2003 total allocation (including the 8% for employer contribution to retirement systems - \$514 per eligible employee).

#### **2. Required Pay Increase Amount**

The required raise per eligible employee remains at the FY 2002-2003 amount of \$476. The provision of the supplemental allocation in the Level 3 Legislative Enhancements creates a permanent pay increase. As such, this pay increase must be added to the relevant salary schedules.

#### **3. Federal Employees**

Those employees paid exclusively with federal funds are to be given the pay increase from the appropriate federal fund source.

### **C. Funding for Lab Schools**

#### **1. Funding Basis**

LSU and SU Lab Schools are funded at the state per pupil amount for Levels 1, 2 and 3 based on their October 1, 2003 MFP membership.

#### **2. Certificated Pay Raise**

Fifty percent (50%) of increased state funds, adjusted to exclude the 2002-2003 support worker pay raise, must be directed to certificated pay raises. Lab Schools are afforded flexibility in the distribution of these funds to certificated staff in a manner that best meets the needs peculiar to each school.

#### **3. Support Worker Pay Raise**

The State per pupil includes Level 3 funding, and as such, the average contains an amount attributable to the support pay raise supplement. LSU and SU lab schools must continue the FY 2002-2003 support worker pay raise in the FY 2003-2004 year from funds received through the MFP. The pay raise is to continue at \$476 and is to be considered permanent. Applicable pay schedules must be adjusted to reflect this pay increase.

### **D. Accountability for School Performance**

HCR 235 provides for a report to be submitted to the legislature for each school with a school performance score below the state average and annual growth of less than five points. The report is currently being prepared by Department staff and will be submitted to the Legislature on or before April 1, 2004. Copies will be provided each district and will be placed on the Department's website.

If you have any questions regarding this information, contact Beth Scioneaux, Director, Division of Education Finance, at (225) 342-4989. This information will be posted to the Department of Education website, [www.louisianaschools.net](http://www.louisianaschools.net). You may also call the Department's toll free number at 1-877-453-2721.

CJP/ML/BS:cs

Attachments

c: SBESE Members  
Senator Francis Heitmeir  
Senator Gerald J. Chris Ullo  
Representative John Alario  
Representative Carl Crane  
Commissioner Jerry Luke LeBlanc  
Local School System Business Managers/Directors of Finance  
Carole Wallin, Deputy Superintendent of Education, SDE  
Marlyn Langlely, Deputy Superintendent for Management and Finance, SDE  
Beth Scioneaux, Director, Education Finance, SDE  
Kitty Littlejohn, Director, Appropriation Control, SDE  
Tommy Smith, Assistant Director of Budget and Planning, LSU  
Dr. Ed Green, Director, LSU Lab School  
Bob Kuhn, Associate Vice Chancellor, LSU  
Brenda Sterling, Director, SU Lab School  
Curtis Lee, Director of Foundations, SU  
Ron Wascom, LSBA  
James Cannon, Budget Office, SU  
George Silbernagel, House Appropriations  
Paul Fernandez, Office of Planning and Budget  
David Ray, Senate Finance  
David Smith, Senate Education  
John Rombach, Legislative Fiscal Office

## *Appendix C*



# FY 2003-04 Budget Letter

## TABLE 1: STATE LEVEL COMPARISON

MFP Formula Items	FY 2002-2003 Budget Letter Circ #1071	FY 2003-2004 Budget Letter Circ #1076	Comparison of 2003-04 Budget Letter to 2002-03 Budget Letter	% Change
A. Level 1 Base Per Pupil Amount	\$3,276	\$3,366	\$90	2.75%
B. Total Weighted Membership	966,724	968,425	1,701	0.18%
1. October 1 Membership	708,238	705,534	(2,704)	-0.38%
2. At-Risk Weight Factor (17%)	72,546	73,085	539	0.74%
3. Vocational Weight Factor (5%)	8,578	8,699	121	1.41%
4. Exceptionalities Weight Factor (150%)	149,614	152,593	2,979	1.99%
5. Gifted/Talented Weight Factor (60%)	15,446	15,528	82	0.53%
6. Economy-of-Scale Weight Factor (Max 20% at zero Membership <7,500)	12,302	12,986	684	5.56%
C. Total Level 1 State and Local Costs (A X B)	\$3,166,987,824	\$3,259,718,550	\$92,730,726	2.93%
1. State Share of Cost (C X 65%)	<b>\$2,058,540,767</b>	<b>\$2,118,816,500</b>	<b>\$60,275,733</b>	<b>2.93%</b>
2. Local Share of Cost (C X 35%)	\$1,108,447,057	\$1,140,902,050	\$32,454,993	2.93%
D. Total Local Revenues in MFP	\$1,879,935,205	\$1,936,025,074	\$56,089,869	2.98%
1. Total Net Assessed Property	\$17,937,540,953	\$18,570,081,756	\$632,540,803	3.53%
2. Total Est. Sales Tax Base	\$59,435,698,887	\$59,057,135,637	(\$378,563,250)	-0.64%
3. Average Equivalent Millage Rate	40.82	41.73	0.91	2.24%
4. Average Equivalent Sales Tax Rate	1.87%	1.90%	0.03%	1.70%
5. Property Tax Revenue	\$732,227,723	\$774,995,320	\$42,767,597	5.84%
6. Sales Tax Revenue	\$1,111,759,929	\$1,123,091,792	\$11,331,863	1.02%
7. Other Revenues Considered	\$35,947,553	\$37,937,962	\$1,990,409	5.54%
E. Level 2 Eligible Local Revenue	\$706,590,688	\$727,797,944	\$21,207,256	3.00%
1. Level 2 State Support (E X 40%)	<b>\$259,015,251</b>	<b>\$262,684,855</b>	<b>\$3,669,604</b>	<b>1.42%</b>
2. Level 2 State Liability	\$165,618,401	\$174,107,070	\$8,488,669	5.13%
F. Level 1 and 2 State Share (C1+E1)	<b>\$2,317,556,018</b>	<b>\$2,381,501,355</b>	<b>\$63,945,337</b>	<b>2.76%</b>
G. Level 3 Legislative Enhancements	\$150,009,567	\$170,103,258	\$20,093,691	13.39%
1. Certificated Staff Pay Raise (FY 02)	\$61,144,671	\$64,202,643	\$3,057,972	5.00%
2. Support Worker Pay Raise (FY 03)	\$0	\$19,256,579	\$19,256,579	#DIV/0!
3. Foreign Language Associates	\$4,244,400	\$5,560,000	\$1,315,600	31.00%
4. Accountability Student Transfers	\$0	\$0	\$0	#DIV/0!
5. Hold Harmless	\$84,620,496	\$81,084,036	(\$3,536,460)	-4.18%
H. Total State Share Implementation of Total State Formula Allocation Per Pupil based on October 1 Membership	<b>\$2,467,565,585</b> <b>\$3,484</b>	<b>\$2,551,604,613</b> <b>\$3,617</b>	<b>\$84,039,028</b> <b>\$133</b>	3.41% 3.81%
I. R.S. 17:350.21 Lab School Funding	<b>\$4,449,068</b>	<b>\$4,864,865</b>	<b>\$415,797</b>	<b>9.35%</b>
1. LSU Lab. School	\$2,902,172	\$3,266,151	\$363,979	12.54%
2. Southern Univ. Lab. School	\$1,546,896	\$1,598,714	\$51,818	3.35%
J. Total MFP Allocation (H+I)	<b>\$2,472,014,653</b>	<b>\$2,556,469,478</b>	<b>\$84,454,825</b>	<b>3.42%</b>
K. Total Adjustments	<b>(\$5,603,333)</b>	<b>(\$3,966,226)</b>	<b>(\$1,637,107)</b>	
1. Plus/(Minus) Prior Year Adjustments	(\$5,603,333)	(\$3,966,226)	(\$1,637,107)	-29.22%
2. Other Adjustments	\$0	\$0	\$0	#DIV/0!
L. Total MFP Distribution (J+K)	<b>\$2,466,411,320</b>	<b>\$2,552,503,252</b>	<b>\$86,091,932</b>	3.49%
1. MFP Distribution Annual Increase	<b>\$78,437,065</b>	<b>\$86,091,932</b>	<b>\$7,654,867</b>	9.76%
M. Total State MFP Appropriation	<b>\$2,466,411,320</b>	<b>\$2,522,899,982</b>	<b>\$56,488,662</b>	2.29%
N. Budget Amendment to Increase/(Decrease) MFP Appropriation (M-L)	<b>\$0</b>	<b>\$29,603,270</b>	<b>\$29,603,270</b>	0.00%

**TABLE 2 - - FY 2003-2004 Budget Letter  
Distribution and Adjustments**

School System	2003-2004 MFP State Share of Levels 1, 2, and 3	Adjustments Due to Student, CAFR/AFR and PEP Audits		2003-2004 Total MFP Distribution with Adjustments
		Due District (+)	Due State (-)	
	(1)	(2)	(3)	(4)
Acadia	\$36,409,419	\$37,343	\$0	\$36,446,762
Allen	\$18,659,162	\$0	(\$103,336)	\$18,555,826
Ascension	\$51,679,568	\$19,446	\$0	\$51,699,014
Assumption	\$19,969,312	\$0	(\$101,828)	\$19,867,484
Avoyelles	\$25,687,634	\$0	(\$162,646)	\$25,524,988
Beauregard	\$24,540,098	\$0	(\$78,217)	\$24,461,881
Bienville	\$8,977,762	\$0	(\$39,832)	\$8,937,930
Bossier	\$64,262,207	\$18,674	\$0	\$64,280,881
Caddo	\$170,032,126	\$284,441	\$0	\$170,316,567
Calcasieu	\$102,625,484	\$29,369	\$0	\$102,654,853
Caldwell	\$8,318,502	\$0	(\$37,796)	\$8,280,706
Cameron	\$6,960,519	\$0	(\$103,656)	\$6,856,863
Catahoula	\$8,068,819	\$0	(\$14,555)	\$8,054,264
Claiborne	\$13,201,174	\$0	(\$98,024)	\$13,103,150
Concordia	\$15,419,061	\$0	(\$486)	\$15,418,575
DeSoto	\$18,787,799	\$0	(\$21,826)	\$18,765,973
East Baton Rouge	\$119,741,608	\$0	(\$968,653)	\$118,772,955
East Carroll	\$7,917,430	\$2,947	\$0	\$7,920,377
East Feliciana	\$10,340,438	\$13,069	\$0	\$10,353,507
Evangeline	\$27,220,287	\$11,192	\$0	\$27,231,479
Franklin	\$15,348,331	\$0	(\$30,159)	\$15,318,172
Grant	\$17,120,920	\$3,836	\$0	\$17,124,756
Iberia	\$56,718,445	\$0	(\$174,641)	\$56,543,804
Iberville	\$9,883,598	\$14,751	\$0	\$9,898,349
Jackson	\$10,116,997	\$0	(\$190,260)	\$9,926,737
Jefferson	\$139,128,485	\$0	(\$963,752)	\$138,164,733
Jefferson Davis	\$26,171,732	\$0	(\$83,128)	\$26,088,604
Lafayette	\$81,399,492	\$0	(\$200,648)	\$81,198,844
Lafourche	\$56,382,911	\$0	(\$150,353)	\$56,232,558
LaSalle	\$11,262,021	\$0	(\$331,979)	\$10,930,042
Lincoln	\$23,796,754	\$0	(\$48,265)	\$23,748,489
Livingston	\$87,121,550	\$0	(\$66,663)	\$87,054,887
Madison	\$9,557,935	\$0	(\$95,427)	\$9,462,508
Morehouse	\$20,542,187	\$0	(\$39,914)	\$20,502,273
Natchitoches	\$25,287,344	\$0	(\$159,009)	\$25,128,335
Orleans	\$215,918,903	\$835,341	\$0	\$216,754,244
Ouachita	\$77,691,799	\$539,261	\$0	\$78,231,060
Plaquemines	\$11,426,212	\$0	(\$92,609)	\$11,333,603
Pointe Coupee	\$9,915,418	\$0	(\$24,118)	\$9,891,300
Rapides	\$85,398,329	\$0	(\$63,488)	\$85,334,841
Red River	\$8,465,147	\$0	(\$3,920)	\$8,461,227
Richland	\$15,445,575	\$25,433	\$0	\$15,471,008
Sabine	\$17,802,333	\$0	(\$6,141)	\$17,796,192
St. Bernard	\$29,148,028	\$0	(\$21,225)	\$29,126,803
St. Charles	\$25,494,549	\$8,417	\$0	\$25,502,966
St. Helena	\$6,494,491	\$0	(\$95,115)	\$6,399,376
St. James	\$11,892,501	\$0	(\$12,746)	\$11,879,755
St. John the Baptist	\$26,766,130	\$0	(\$41,217)	\$26,724,913
St. Landry	\$61,130,453	\$0	(\$108,933)	\$61,021,520
St. Martin	\$35,244,883	\$0	(\$53,498)	\$35,191,385
St. Mary	\$36,041,297	\$0	(\$62,341)	\$35,978,956
St. Tammany	\$142,018,184	\$0	(\$262,621)	\$141,755,563
Tangipahoa	\$71,997,043	\$0	(\$123,496)	\$71,873,547
Tensas	\$3,943,575	\$0	(\$38,811)	\$3,904,764
Terrebonne	\$69,376,932	\$0	(\$90,772)	\$69,286,160
Union	\$12,110,211	\$10,583	\$0	\$12,120,794
Vermilion	\$30,397,677	\$2,867	\$0	\$30,400,544
Vernon	\$42,174,566	\$0	(\$2,548)	\$42,172,018
Washington	\$22,297,730	\$0	(\$65,439)	\$22,232,291
Webster	\$29,313,095	\$44,261	\$0	\$29,357,356
West Baton Rouge	\$9,753,337	\$0	(\$43,619)	\$9,709,718
West Carroll	\$9,906,810	\$0	(\$3,113)	\$9,903,697
West Feliciana	\$8,875,243	\$0	(\$1,536)	\$8,873,707
Winn	\$12,140,498	\$0	(\$28,815)	\$12,111,683
City of Monroe	\$28,966,285	\$0	(\$375,432)	\$28,590,853
City of Bogalusa	\$13,084,895	\$24,078	\$0	\$13,108,973
Zachary Community	\$12,003,720	\$0	\$0	\$12,003,720
City of Baker	\$10,311,653	\$0	\$0	\$10,311,653
<b>STATE TOTALS</b>	<b>\$2,551,604,613</b>	<b>\$1,925,309</b>	<b>(\$5,886,606)</b>	<b>\$2,547,643,316</b>

**TABLE 2 - - FY 2003-2004 Budget Letter  
Distribution and Adjustments**

School System	Total MFP Amount Distributed July 2003 through Feb 2004	MFP Balance to be Distributed for 2003 2004	Monthly Payments March 2004 through June 2004	2002-2003 MFP Budget Letter with Audit Adjustments Total Distribution	Change in MFP Distribution between 2002-03 and 2003-04
	(5)	(6)	(7)	(8)	(9)
Acadia	\$23,804,176	\$12,642,586	\$3,160,647	\$34,622,406	\$1,787,013
Allen	\$12,416,824	\$6,139,002	\$1,534,751	\$18,307,477	\$351,685
Ascension	\$32,615,104	\$19,083,910	\$4,770,978	\$44,494,666	\$7,184,902
Assumption	\$13,014,656	\$6,852,828	\$1,713,207	\$18,967,435	\$1,001,877
Avoyelles	\$17,121,000	\$8,403,988	\$2,100,997	\$25,280,148	\$407,486
Beauregard	\$15,872,400	\$8,589,481	\$2,147,370	\$23,006,953	\$1,533,145
Bienville	\$5,929,344	\$3,008,586	\$752,147	\$8,681,248	\$296,514
Bossier	\$42,074,168	\$22,206,713	\$5,551,678	\$62,007,234	\$2,254,973
Caddo	\$111,092,648	\$59,223,919	\$14,805,980	\$163,843,309	\$6,188,817
Calcasieu	\$65,428,392	\$37,226,461	\$9,306,615	\$94,185,016	\$8,440,468
Caldwell	\$5,433,648	\$2,847,058	\$711,765	\$8,020,418	\$298,084
Cameron	\$4,410,208	\$2,446,655	\$611,664	\$6,267,347	\$693,172
Catahoula	\$5,149,152	\$2,905,112	\$726,278	\$7,903,731	\$165,088
Claiborne	\$8,488,104	\$4,615,046	\$1,153,762	\$12,169,355	\$1,031,819
Concordia	\$10,265,448	\$5,153,127	\$1,288,282	\$15,124,080	\$294,981
DeSoto	\$13,053,168	\$5,712,805	\$1,428,201	\$19,498,884	(\$711,085)
East Baton Rouge	\$77,846,544	\$40,926,411	\$10,231,603	\$140,421,389	(\$20,679,781)
East Carroll	\$5,348,264	\$2,572,113	\$643,028	\$7,874,688	\$42,742
East Feliciana	\$7,144,232	\$3,209,275	\$802,319	\$10,863,924	(\$523,486)
Evangeline	\$18,110,160	\$9,121,319	\$2,280,330	\$26,736,854	\$483,433
Franklin	\$10,064,408	\$5,253,764	\$1,313,441	\$14,837,062	\$511,269
Grant	\$10,808,768	\$6,315,988	\$1,578,997	\$15,990,003	\$1,130,917
Iberia	\$37,193,880	\$19,349,924	\$4,837,481	\$54,888,717	\$1,829,728
Iberville	\$7,318,672	\$2,579,677	\$644,919	\$10,983,962	(\$1,100,364)
Jackson	\$6,449,768	\$3,476,969	\$869,242	\$9,946,658	\$170,339
Jefferson	\$90,844,448	\$47,320,285	\$11,830,071	\$133,470,560	\$5,657,925
Jefferson Davis	\$16,632,552	\$9,456,052	\$2,364,013	\$24,476,883	\$1,694,849
Lafayette	\$52,299,072	\$28,899,772	\$7,224,943	\$77,198,051	\$4,201,441
Lafourche	\$37,708,248	\$18,524,310	\$4,631,078	\$55,357,499	\$1,025,412
LaSalle	\$7,352,960	\$3,577,082	\$894,271	\$10,582,674	\$679,347
Lincoln	\$15,595,680	\$8,152,809	\$2,038,202	\$22,799,103	\$997,651
Livingston	\$56,342,088	\$30,712,799	\$7,678,200	\$81,840,084	\$5,281,466
Madison	\$6,313,880	\$3,148,628	\$787,157	\$9,239,137	\$318,798
Morehouse	\$13,274,352	\$7,227,921	\$1,806,980	\$19,652,534	\$889,653
Natchitoches	\$16,436,288	\$8,692,047	\$2,173,012	\$24,231,850	\$1,055,494
Orleans	\$146,018,720	\$70,735,524	\$17,683,881	\$224,835,391	(\$8,916,488)
Ouachita	\$47,979,328	\$30,251,732	\$7,562,933	\$71,475,713	\$6,216,086
Plaquemines	\$7,597,904	\$3,735,699	\$933,925	\$10,998,969	\$427,243
Pointe Coupee	\$5,778,520	\$4,112,780	\$1,028,195	\$7,486,935	\$2,428,483
Rapides	\$57,208,216	\$28,126,625	\$7,031,656	\$83,298,852	\$2,099,477
Red River	\$5,438,392	\$3,022,835	\$755,709	\$8,092,095	\$373,052
Richland	\$10,303,304	\$5,167,704	\$1,291,926	\$15,227,787	\$217,788
Sabine	\$11,744,632	\$6,051,560	\$1,512,890	\$17,359,333	\$443,000
St. Bernard	\$18,901,272	\$10,225,531	\$2,556,383	\$28,258,700	\$889,328
St. Charles	\$15,874,272	\$9,628,694	\$2,407,174	\$24,436,816	\$1,057,733
St. Helena	\$4,133,520	\$2,265,856	\$566,464	\$6,020,145	\$474,346
St. James	\$7,128,840	\$4,750,915	\$1,187,729	\$9,522,265	\$2,370,236
St. John the Baptist	\$17,484,176	\$9,240,737	\$2,310,184	\$25,526,752	\$1,239,378
St. Landry	\$41,320,728	\$19,700,792	\$4,925,198	\$60,948,108	\$182,345
St. Martin	\$23,489,216	\$11,702,169	\$2,925,542	\$34,858,190	\$386,693
St. Mary	\$24,430,440	\$11,548,516	\$2,887,129	\$36,381,727	(\$340,430)
St. Tammany	\$90,905,192	\$50,850,371	\$12,712,593	\$133,468,483	\$8,549,701
Tangipahoa	\$46,310,112	\$25,563,435	\$6,390,859	\$68,196,256	\$3,800,787
Tensas	\$2,759,664	\$1,145,100	\$286,275	\$4,087,518	(\$143,943)
Terrebonne	\$45,656,568	\$23,629,592	\$5,907,398	\$67,362,728	\$2,014,204
Union	\$8,318,072	\$3,802,722	\$950,681	\$12,867,348	(\$757,137)
Vermilion	\$20,230,792	\$10,169,752	\$2,542,438	\$29,775,164	\$622,513
Vernon	\$27,358,248	\$14,813,770	\$3,703,443	\$40,374,508	\$1,800,058
Washington	\$14,548,744	\$7,683,547	\$1,920,887	\$21,313,529	\$984,201
Webster	\$19,042,904	\$10,314,452	\$2,578,613	\$28,127,901	\$1,185,194
West Baton Rouge	\$6,322,208	\$3,387,510	\$846,878	\$9,524,911	\$228,426
West Carroll	\$6,287,968	\$3,615,729	\$903,932	\$9,471,693	\$435,117
West Feliciana	\$5,809,608	\$3,064,099	\$766,025	\$8,461,255	\$413,988
Winn	\$8,161,520	\$3,950,163	\$987,541	\$12,040,091	\$100,407
City of Monroe	\$18,113,920	\$10,476,933	\$2,619,233	\$27,569,075	\$1,397,210
City of Bogalusa	\$8,338,992	\$4,769,981	\$1,192,495	\$12,464,711	\$620,184
Zachary Community	\$7,531,376	\$4,472,344	\$1,118,086	\$0	\$12,003,720
City of Baker	\$8,141,552	\$2,170,101	\$542,525	\$0	\$10,311,653
<b>STATE TOTALS</b>	<b>\$1,667,921,624</b>	<b>\$879,721,692</b>	<b>\$219,930,429</b>	<b>\$2,463,604,288</b>	<b>\$88,000,325</b>

**TABLE 2 - - FY 2003-2004 Budget Letter  
Distribution and Adjustments**

School System	Increases in MFP Funding for 2003-2004	Decreases in MFP Funding for 2003-2004
	(10)	(11)
Acadia	\$1,787,013	\$0
Allen	\$351,685	\$0
Ascension	\$7,184,902	\$0
Assumption	\$1,001,877	\$0
Avoyelles	\$407,486	\$0
Beauregard	\$1,533,145	\$0
Bienville	\$296,514	\$0
Bossier	\$2,254,973	\$0
Caddo	\$6,188,817	\$0
Calcasieu	\$8,440,468	\$0
Caldwell	\$298,084	\$0
Cameron	\$693,172	\$0
Catahoula	\$165,088	\$0
Claiborne	\$1,031,819	\$0
Concordia	\$294,981	\$0
DeSoto	\$0	(\$711,085)
East Baton Rouge	\$0	(\$20,679,781)
East Carroll	\$42,742	\$0
East Feliciana	\$0	(\$523,486)
Evangeline	\$483,433	\$0
Franklin	\$511,269	\$0
Grant	\$1,130,917	\$0
Iberia	\$1,829,728	\$0
Iberville	\$0	(\$1,100,364)
Jackson	\$170,339	\$0
Jefferson	\$5,657,925	\$0
Jefferson Davis	\$1,694,849	\$0
Lafayette	\$4,201,441	\$0
Lafourche	\$1,025,412	\$0
LaSalle	\$679,347	\$0
Lincoln	\$997,651	\$0
Livingston	\$5,281,466	\$0
Madison	\$318,798	\$0
Morehouse	\$889,653	\$0
Natchitoches	\$1,055,494	\$0
Orleans	\$0	(\$8,916,488)
Ouachita	\$6,216,086	\$0
Plaquemines	\$427,243	\$0
Pointe Coupee	\$2,428,483	\$0
Rapides	\$2,099,477	\$0
Red River	\$373,052	\$0
Richland	\$217,788	\$0
Sabine	\$443,000	\$0
St. Bernard	\$889,328	\$0
St. Charles	\$1,057,733	\$0
St. Helena	\$474,346	\$0
St. James	\$2,370,236	\$0
St. John the Baptist	\$1,239,378	\$0
St. Landry	\$182,345	\$0
St. Martin	\$386,693	\$0
St. Mary	\$0	(\$340,430)
St. Tammany	\$8,549,701	\$0
Tangipahoa	\$3,800,787	\$0
Tensas	\$0	(\$143,943)
Terrebonne	\$2,014,204	\$0
Union	\$0	(\$757,137)
Vermilion	\$622,513	\$0
Vernon	\$1,800,058	\$0
Washington	\$984,201	\$0
Webster	\$1,185,194	\$0
West Baton Rouge	\$228,426	\$0
West Carroll	\$435,117	\$0
West Feliciana	\$413,988	\$0
Winn	\$100,407	\$0
City of Monroe	\$1,397,210	\$0
City of Bogalusa	\$620,184	\$0
Zachary Community	\$12,003,720	\$0
City of Baker	\$10,311,653	\$0
<b>STATE TOTALS</b>	<b>\$121,173,039</b>	<b>(\$33,172,714)</b>



# TABLE 3: FY 2003-2004 Budget Letter

## LEVEL 1 BASE PER PUPIL AND LEVEL 2 LOCAL INCENTIVE

School System	Oct.1, 2003 Student Membership (per SIS)	Weighted Add-on Students At Risk	Weighted Add-On Units Voc. Ed.	Weighted Add-On Students Other Excep-tionalities	Weighted Add-On Students Gifted/ Talented
	(1)	(2)	(3)	(4)	(5)
ACADIA	9,501	1,056	141	2,816	50
ALLEN	4,112	427	75	774	45
ASCENSION	15,470	1,110	145	3,663	209
ASSUMPTION	4,275	449	47	1,007	41
AVOYELLES	6,431	831	133	1,206	14
BEAUREGARD	6,075	485	99	1,206	75
BIENVILLE	2,436	274	52	513	8
BOSSIER	18,700	1,295	258	3,393	319
CADDO	43,534	4,217	514	9,146	1,064
CALCASIEU	31,532	2,605	323	7,391	602
CALDWELL	1,790	173	32	392	13
CAMERON	1,813	133	33	501	65
CATAHOULA	1,773	193	28	303	23
CLAIBORNE	2,723	294	38	720	95
CONCORDIA	3,679	460	55	641	15
DESOTO	4,691	521	99	1,170	39
EAST BATON ROUGE	45,142	5,463	552	7,692	736
EAST CARROLL	1,648	252	28	362	0
EAST FELICIANA	2,292	328	17	576	3
EVANGELINE	6,148	740	85	1,664	31
FRANKLIN	3,656	456	63	708	61
GRANT	3,633	374	63	872	35
IBERIA	13,994	1,501	254	3,576	302
IBERVILLE	4,288	607	77	1,017	40
JACKSON	2,373	234	51	419	46
JEFFERSON	49,739	5,977	479	11,838	1,645
JEFFERSON DAVIS	5,641	545	103	1,542	65
LAFAYETTE	29,179	2,672	339	5,276	788
LAFOURCHE	14,965	1,412	168	3,243	130
LASALLE	2,560	236	66	342	29
LINCOLN	6,515	606	104	1,284	106
LIVINGSTON	20,821	1,529	232	3,717	244
MADISON	2,234	317	13	449	9
MOREHOUSE	5,102	635	52	1,245	28
NATCHITOCHE	6,602	778	102	1,298	170
ORLEANS	65,589	8,343	473	10,761	2,664
OUACHITA	18,107	1,469	202	3,704	619
PLAQUEMINES	4,750	484	49	953	77
POINTE COUPEE	3,163	423	44	1,041	9
RAPIDES	22,116	2,381	251	5,064	234
RED RIVER	1,553	226	24	321	2
RICHLAND	3,475	423	34	710	40
SABINE	4,081	443	83	1,052	46
ST. BERNARD	8,495	859	111	1,943	215
ST. CHARLES	9,426	728	92	1,793	472
ST. HELENA	1,334	188	35	393	3
ST. JAMES	3,761	449	26	900	55
ST. JOHN THE BAPTIST	6,213	860	83	1,868	75
ST. LANDRY	15,138	1,932	264	3,612	153
ST. MARTIN	8,333	990	146	1,967	46
ST. MARY	9,964	1,143	92	2,385	127
ST. TAMMANY	34,682	1,922	353	9,192	1,724
TANGIPAHOA	18,211	2,083	237	4,029	161
TENSAS	871	106	19	311	16
TERREBONNE	19,237	1,961	220	4,779	448
UNION	3,309	375	65	675	10
VERMILION	8,633	784	156	2,213	49
VERNON	9,649	814	128	2,022	198
WASHINGTON	4,532	623	60	1,187	127
WEBSTER	7,485	694	105	1,667	73
WEST BATON ROUGE	3,517	374	37	678	101
WEST CARROLL	2,375	278	44	449	16
WEST FELICIANA	2,232	177	22	533	100
WINN	2,695	303	69	510	53
CITY OF MONROE	9,268	1,200	108	2,133	316
CITY OF BOGALUSA	2,885	416	41	995	126
ZACHARY COMMUNITY	3,224	184	52	449	23
CITY OF BAKER	2,164	265	54	342	5
<b>STATE TOTAL</b>	<b>705,534</b>	<b>73,085</b>	<b>8,699</b>	<b>152,593</b>	<b>15,528</b>

# TABLE 3: FY 2003-2004 Budget Letter

## LEVEL 1 BASE PER PUPIL AND LEVEL 2 LOCAL INCENTIVE

School System	Economy-of-Scale Weighted Add-On Units	Total Weighted Add-On Students and/or Units	Total Weighted Membership and/or Units	Per Pupil Amount	TOTAL LEVEL 1 COSTS
	(6)	(7)	(8)	(9)	(10)
ACADIA	0	4,063	13,564	\$3,366	\$45,656,424
ALLEN	372	1,693	5,805	\$3,366	\$19,539,630
ASCENSION	0	5,127	20,597	\$3,366	\$69,329,502
ASSUMPTION	368	1,912	6,187	\$3,366	\$20,825,442
AVOUELLES	183	2,367	8,798	\$3,366	\$29,614,068
BEAUREGARD	231	2,096	8,171	\$3,366	\$27,503,586
BIENVILLE	329	1,176	3,612	\$3,366	\$12,157,992
BOSSIER	0	5,265	23,965	\$3,366	\$80,666,190
CADDO	0	14,941	58,475	\$3,366	\$196,826,850
CALCASIEU	0	10,921	42,453	\$3,366	\$142,896,798
CALDWELL	273	883	2,673	\$3,366	\$8,997,318
CAMERON	275	1,007	2,820	\$3,366	\$9,492,120
CATAHOULA	271	818	2,591	\$3,366	\$8,721,306
CLAIBORNE	347	1,494	4,217	\$3,366	\$14,194,422
CONCORDIA	375	1,546	5,225	\$3,366	\$17,587,350
DESOTO	351	2,180	6,871	\$3,366	\$23,127,786
EAST BATON ROUGE	0	14,443	59,585	\$3,366	\$200,563,110
EAST CARROLL	257	899	2,547	\$3,366	\$8,573,202
EAST FELICIANA	318	1,242	3,534	\$3,366	\$11,895,444
EVANGELINE	222	2,742	8,890	\$3,366	\$29,923,740
FRANKLIN	375	1,663	5,319	\$3,366	\$17,903,754
GRANT	375	1,719	5,352	\$3,366	\$18,014,832
IBERIA	0	5,633	19,627	\$3,366	\$66,064,482
IBERVILLE	367	2,108	6,396	\$3,366	\$21,528,936
JACKSON	324	1,074	3,447	\$3,366	\$11,602,602
JEFFERSON	0	19,939	69,678	\$3,366	\$234,536,148
JEFFERSON DAVIS	280	2,535	8,176	\$3,366	\$27,520,416
LAFAYETTE	0	9,075	38,254	\$3,366	\$128,762,964
LAFOURCHE	0	4,953	19,918	\$3,366	\$67,043,988
LASALLE	337	1,010	3,570	\$3,366	\$12,016,620
LINCOLN	171	2,271	8,786	\$3,366	\$29,573,676
LIVINGSTON	0	5,722	26,543	\$3,366	\$89,343,738
MADISON	314	1,102	3,336	\$3,366	\$11,228,976
MOREHOUSE	326	2,286	7,388	\$3,366	\$24,868,008
NATCHITOCHE	158	2,506	9,108	\$3,366	\$30,657,528
ORLEANS	0	22,241	87,830	\$3,366	\$295,635,780
OUACHITA	0	5,994	24,101	\$3,366	\$81,123,966
PLAQUEMINES	348	1,911	6,661	\$3,366	\$22,420,926
POINTE COUPEE	366	1,883	5,046	\$3,366	\$16,984,836
RAPIDES	0	7,930	30,046	\$3,366	\$101,134,836
RED RIVER	246	819	2,372	\$3,366	\$7,984,152
RICHLAND	373	1,580	5,055	\$3,366	\$17,015,130
SABINE	372	1,996	6,077	\$3,366	\$20,455,182
ST. BERNARD	0	3,128	11,623	\$3,366	\$39,123,018
ST. CHARLES	0	3,085	12,511	\$3,366	\$42,112,026
ST. HELENA	219	838	2,172	\$3,366	\$7,310,952
ST. JAMES	375	1,805	5,566	\$3,366	\$18,735,156
ST. JOHN THE BAPTIST	213	3,099	9,312	\$3,366	\$31,344,192
ST. LANDRY	0	5,961	21,099	\$3,366	\$71,019,234
ST. MARTIN	0	3,149	11,482	\$3,366	\$38,648,412
ST. MARY	0	3,747	13,711	\$3,366	\$46,151,226
ST. TAMMANY	0	13,191	47,873	\$3,366	\$161,140,518
TANGIPAHOA	0	6,510	24,721	\$3,366	\$83,210,886
TENSAS	154	606	1,477	\$3,366	\$4,971,582
TERREBONNE	0	7,408	26,645	\$3,366	\$89,687,070
UNION	370	1,495	4,804	\$3,366	\$16,170,264
VERMILION	0	3,202	11,835	\$3,366	\$39,836,610
VERNON	0	3,162	12,811	\$3,366	\$43,121,826
WASHINGTON	359	2,356	6,888	\$3,366	\$23,185,008
WEBSTER	3	2,542	10,027	\$3,366	\$33,750,882
WEST BATON ROUGE	374	1,564	5,081	\$3,366	\$17,102,646
WEST CARROLL	325	1,112	3,487	\$3,366	\$11,737,242
WEST FELICIANA	314	1,146	3,378	\$3,366	\$11,370,348
WINN	345	1,280	3,975	\$3,366	\$13,379,850
CITY OF MONROE	0	3,757	13,025	\$3,366	\$43,842,150
CITY OF BOGALUSA	355	1,933	4,818	\$3,366	\$16,217,388
ZACHARY COMMUNITY	368	1,076	4,300	\$3,366	\$14,473,800
CITY OF BAKER	308	974	3,138	\$3,366	\$10,562,508
<b>STATE TOTAL</b>	<b>12,986</b>	<b>262,891</b>	<b>968,425</b>	<b>\$3,366</b>	<b>\$3,259,718,550</b>

# TABLE 3: FY 2003-2004 Budget Letter

## LEVEL 1 BASE PER PUPIL AND LEVEL 2 LOCAL INCENTIVE

School System	Local Wealth Factor (LWF)	Weighted Proportion State Membership	Local Proration Factor	Local Share of Level 1	Local Share Percent	STATE SHARE OF LEVEL 1	State Share Percent
	(11)	(12)	(13)	(14)	(15)	(16)	(17)
ACADIA	0.717286	0.014006	0.010046	\$11,462,044	25.10%	\$34,194,380	74.90%
ALLEN	0.536879	0.005994	0.003218	\$3,671,649	18.79%	\$15,867,981	81.21%
ASCENSION	1.078840	0.021269	0.022945	\$26,178,407	37.76%	\$43,151,095	62.24%
ASSUMPTION	0.523842	0.006389	0.003347	\$3,818,232	18.33%	\$17,007,210	81.67%
AVOYELLES	0.514833	0.009085	0.004677	\$5,336,202	18.02%	\$24,277,866	81.98%
BEAUREGARD	0.715925	0.008437	0.006041	\$6,891,673	25.06%	\$20,611,913	74.94%
BIENVILLE	1.098305	0.003730	0.004096	\$4,673,623	38.44%	\$7,484,369	61.56%
BOSSIER	0.949014	0.024746	0.023485	\$26,793,672	33.22%	\$53,872,518	66.78%
CADDO	0.900484	0.060382	0.054373	\$62,033,815	31.52%	\$134,793,035	68.48%
CALCASIEU	1.132893	0.043837	0.049663	\$56,660,363	39.65%	\$86,236,435	60.35%
CALDWELL	0.496243	0.002760	0.001370	\$1,562,704	17.37%	\$7,434,614	82.63%
CAMERON	1.176005	0.002912	0.003424	\$3,906,972	41.16%	\$5,585,148	58.84%
CATAHOULA	0.485483	0.002675	0.001299	\$1,481,917	16.99%	\$7,239,389	83.01%
CLAIBORNE	0.608105	0.004354	0.002648	\$3,021,096	21.28%	\$11,173,326	78.72%
CONCORDIA	0.693894	0.005395	0.003744	\$4,271,318	24.29%	\$13,316,032	75.71%
DESOTO	0.966363	0.007095	0.006856	\$7,822,443	33.82%	\$15,305,343	66.18%
EAST BATON ROUGE	1.654569	0.061528	0.101802	\$116,145,917	57.91%	\$84,417,193	42.09%
EAST CARROLL	0.421580	0.002630	0.001109	\$1,264,997	14.76%	\$7,308,205	85.24%
EAST FELICIANA	0.585789	0.003649	0.002138	\$2,438,871	20.50%	\$9,456,573	79.50%
EVANGELINE	0.512046	0.009180	0.004701	\$5,362,819	17.92%	\$24,560,921	82.08%
FRANKLIN	0.495478	0.005492	0.002721	\$3,104,815	17.34%	\$14,798,939	82.66%
GRANT	0.293565	0.005527	0.001622	\$1,850,987	10.27%	\$16,163,845	89.73%
IBERIA	0.729937	0.020267	0.014794	\$16,878,029	25.55%	\$49,186,453	74.45%
IBERVILLE	1.992981	0.006605	0.013163	\$15,017,378	69.75%	\$6,511,558	30.25%
JACKSON	0.856892	0.003559	0.003050	\$3,479,761	29.99%	\$8,122,841	70.01%
JEFFERSON	1.611007	0.071950	0.115912	\$132,243,763	56.39%	\$102,292,385	43.61%
JEFFERSON DAVIS	0.644284	0.008443	0.005439	\$6,205,831	22.55%	\$21,314,585	77.45%
LAFAYETTE	1.336036	0.039501	0.052775	\$60,211,202	46.76%	\$68,551,762	53.24%
LAFOURCHE	0.877177	0.020567	0.018041	\$20,583,323	30.70%	\$46,460,665	69.30%
LASALLE	0.576329	0.003686	0.002125	\$2,423,936	20.17%	\$9,592,684	79.83%
LINCOLN	0.953796	0.009072	0.008653	\$9,872,540	33.38%	\$19,701,136	66.62%
LIVINGSTON	0.414206	0.027408	0.011353	\$12,952,358	14.50%	\$76,391,380	85.50%
MADISON	0.536944	0.003445	0.001850	\$2,110,268	18.79%	\$9,118,708	81.21%
MOREHOUSE	0.704604	0.007629	0.005375	\$6,132,733	24.66%	\$18,735,275	75.34%
NATCHITOCHE	0.758347	0.009405	0.007132	\$8,137,160	26.54%	\$22,520,368	73.46%
ORLEANS	1.111632	0.090694	0.100818	\$115,023,361	38.91%	\$180,612,419	61.09%
OUACHITA	0.695550	0.024887	0.017310	\$19,749,016	24.34%	\$61,374,950	75.66%
PLAQUEMINES	2.348508	0.006878	0.016153	\$18,429,507	82.20%	\$3,991,419	17.80%
POINTE COUPEE	1.385497	0.005211	0.007219	\$8,236,350	48.49%	\$8,748,486	51.51%
RAPIDES	0.872205	0.031026	0.027061	\$30,873,593	30.53%	\$70,261,243	69.47%
RED RIVER	0.491030	0.002449	0.001203	\$1,372,162	17.19%	\$6,611,990	82.81%
RICHLAND	0.547894	0.005220	0.002860	\$3,262,876	19.18%	\$13,752,254	80.82%
SABINE	0.610646	0.006275	0.003832	\$4,371,809	21.37%	\$16,083,373	78.63%
ST. BERNARD	1.060371	0.012002	0.012727	\$14,519,717	37.11%	\$24,603,301	62.89%
ST. CHARLES	1.792559	0.012919	0.023158	\$26,420,894	62.74%	\$15,691,132	37.26%
ST. HELENA	0.501276	0.002243	0.001124	\$1,282,681	17.54%	\$6,028,271	82.46%
ST. JAMES	1.531576	0.005747	0.008803	\$10,043,014	53.61%	\$8,692,142	46.39%
ST. JOHN THE BAPTIST	0.916257	0.009616	0.008810	\$10,051,764	32.07%	\$21,292,428	67.93%
ST. LANDRY	0.644894	0.021787	0.014050	\$16,029,951	22.57%	\$54,989,283	77.43%
ST. MARTIN	0.558190	0.011856	0.006618	\$7,550,600	19.54%	\$31,097,812	80.46%
ST. MARY	0.916943	0.014158	0.012982	\$14,811,309	32.09%	\$31,339,917	67.91%
ST. TAMMANY	0.834941	0.049434	0.041274	\$47,089,979	29.22%	\$114,050,539	70.78%
TANGIPAOHA	0.645819	0.025527	0.016486	\$18,808,719	22.60%	\$64,402,167	77.40%
TENSAS	0.830814	0.001525	0.001267	\$1,445,659	29.08%	\$3,525,923	70.92%
TERREBONNE	0.903316	0.027514	0.024854	\$28,355,509	31.62%	\$61,331,561	68.38%
UNION	0.734094	0.004961	0.003642	\$4,154,673	25.69%	\$12,015,591	74.31%
VERMILION	0.911170	0.012221	0.011135	\$12,704,269	31.89%	\$27,132,341	68.11%
VERNON	0.441045	0.013229	0.005834	\$6,656,533	15.44%	\$36,465,293	84.56%
WASHINGTON	0.391445	0.007113	0.002784	\$3,176,475	13.70%	\$20,008,533	86.30%
WEBSTER	0.688361	0.010354	0.007127	\$8,131,479	24.09%	\$25,619,403	75.91%
WEST BATON ROUGE	1.427738	0.005247	0.007491	\$8,546,333	49.97%	\$8,556,313	50.03%
WEST CARROLL	0.489380	0.003601	0.001762	\$2,010,383	17.13%	\$9,726,859	82.87%
WEST FELICIANA	2.129396	0.003488	0.007428	\$8,474,194	74.53%	\$2,896,154	25.47%
WINN	0.661162	0.004105	0.002714	\$3,096,190	23.14%	\$10,283,660	76.86%
CITY OF MONROE	1.295711	0.013450	0.017427	\$19,882,353	45.35%	\$23,959,797	54.65%
CITY OF BOGALUSA	0.676720	0.004975	0.003367	\$3,841,119	23.69%	\$12,376,269	76.31%
ZACHARY COMMUNITY	0.930014	0.004440	0.004129	\$4,711,296	32.55%	\$9,762,504	67.45%
CITY OF BAKER	0.482966	0.003240	0.001565	\$1,785,465	16.90%	\$8,777,043	83.10%
<b>STATE TOTAL</b>	<b>1.000000</b>	<b>1.000000</b>	<b>1.000000</b>	<b>\$1,140,902,050</b>	<b>35.00%</b>	<b>\$2,118,816,500</b>	<b>65.00%</b>

# TABLE 3: FY 2003-2004 Budget Letter

## LEVEL 1 BASE PER PUPIL AND LEVEL 2 LOCAL INCENTIVE

School System	Sales and Property Tax Revenues (Including Debt) Plus Other Revenue	Local Revenue Over Level 1	Local Revenue Under Level 1	Local Revenue Limit on Level 2 State Support	ELIGIBLE LOCAL REVENUE LEVEL 2
	(18)	(19)	(20)	(21)	(22)
ACADIA	\$11,956,786	\$494,742	\$0	\$15,066,620	\$494,742
ALLEN	\$6,849,943	\$3,178,294	\$0	\$6,448,078	\$3,178,294
ASCENSION	\$50,357,203	\$24,178,796	\$0	\$22,878,736	\$22,878,736
ASSUMPTION	\$7,622,624	\$3,804,392	\$0	\$6,872,396	\$3,804,392
AVOUELLES	\$6,033,594	\$697,392	\$0	\$9,772,642	\$697,392
BEAUREGARD	\$13,186,798	\$6,295,125	\$0	\$9,076,183	\$6,295,125
BIENVILLE	\$10,362,806	\$5,689,183	\$0	\$4,012,137	\$4,012,137
BOSSIER	\$43,479,788	\$16,686,116	\$0	\$26,619,843	\$16,686,116
CADDO	\$126,563,198	\$64,529,383	\$0	\$64,952,861	\$64,529,383
CALCASIEU	\$100,514,379	\$43,854,016	\$0	\$47,155,943	\$43,854,016
CALDWELL	\$2,604,001	\$1,041,297	\$0	\$2,969,115	\$1,041,297
CAMERON	\$8,778,426	\$4,871,454	\$0	\$3,132,400	\$3,132,400
CATAHOULA	\$2,391,673	\$909,756	\$0	\$2,878,031	\$909,756
CLAIBORNE	\$5,608,808	\$2,587,712	\$0	\$4,684,159	\$2,587,712
CONCORDIA	\$7,179,982	\$2,908,664	\$0	\$5,803,826	\$2,908,664
DESOTO	\$18,029,235	\$10,206,792	\$0	\$7,632,169	\$7,632,169
EAST BATON ROUGE	\$204,706,029	\$88,560,112	\$0	\$66,185,826	\$66,185,826
EAST CARROLL	\$1,843,445	\$578,448	\$0	\$2,829,157	\$578,448
EAST FELICIANA	\$3,115,170	\$676,299	\$0	\$3,925,497	\$676,299
EVANGELINE	\$8,688,960	\$3,326,141	\$0	\$9,874,834	\$3,326,141
FRANKLIN	\$3,323,387	\$218,572	\$0	\$5,908,239	\$218,572
GRANT	\$2,878,449	\$1,027,462	\$0	\$5,944,895	\$1,027,462
IBERIA	\$28,190,066	\$11,312,037	\$0	\$21,801,279	\$11,312,037
IBERVILLE	\$25,536,432	\$10,519,054	\$0	\$7,104,549	\$7,104,549
JACKSON	\$7,513,032	\$4,033,271	\$0	\$3,828,859	\$3,828,859
JEFFERSON	\$175,393,104	\$43,149,341	\$0	\$77,396,929	\$43,149,341
JEFFERSON DAVIS	\$13,170,731	\$6,964,900	\$0	\$9,081,737	\$6,964,900
LAFAYETTE	\$98,683,621	\$38,472,419	\$0	\$42,491,778	\$38,472,419
LAFOURCHE	\$36,350,666	\$15,767,343	\$0	\$22,124,516	\$15,767,343
LASALLE	\$4,600,221	\$2,176,285	\$0	\$3,965,485	\$2,176,285
LINCOLN	\$18,969,076	\$9,096,536	\$0	\$9,759,313	\$9,096,536
LIVINGSTON	\$26,489,634	\$13,537,276	\$0	\$29,483,434	\$13,537,276
MADISON	\$1,784,406	\$0	(\$325,862)	\$3,705,562	\$0
MOREHOUSE	\$8,210,149	\$2,077,416	\$0	\$8,206,443	\$2,077,416
NATCHITOCHE	\$12,191,718	\$4,054,558	\$0	\$10,116,984	\$4,054,558
ORLEANS	\$185,837,600	\$70,814,239	\$0	\$97,559,807	\$70,814,239
OUACHITA	\$46,531,272	\$26,782,256	\$0	\$26,770,909	\$26,770,909
PLAQUEMINES	\$22,113,981	\$3,684,474	\$0	\$7,398,906	\$3,684,474
POINTE COUPEE	\$9,579,769	\$1,343,419	\$0	\$5,604,996	\$1,343,419
RAPIDES	\$53,558,631	\$22,685,038	\$0	\$33,374,496	\$22,685,038
RED RIVER	\$3,461,756	\$2,089,594	\$0	\$2,634,770	\$2,089,594
RICHLAND	\$5,494,675	\$2,231,799	\$0	\$5,614,993	\$2,231,799
SABINE	\$6,895,659	\$2,523,850	\$0	\$6,750,210	\$2,523,850
ST. BERNARD	\$26,477,168	\$11,957,451	\$0	\$12,910,596	\$11,957,451
ST. CHARLES	\$64,882,655	\$38,461,761	\$0	\$13,896,969	\$13,896,969
ST. HELENA	\$1,537,582	\$254,901	\$0	\$2,412,614	\$254,901
ST. JAMES	\$16,702,279	\$6,659,265	\$0	\$6,182,601	\$6,182,601
ST. JOHN THE BAPTIST	\$19,056,024	\$9,004,260	\$0	\$10,343,583	\$9,004,260
ST. LANDRY	\$24,405,190	\$8,375,239	\$0	\$23,436,347	\$8,375,239
ST. MARTIN	\$12,553,976	\$5,003,376	\$0	\$12,753,976	\$5,003,376
ST. MARY	\$23,967,535	\$9,156,226	\$0	\$15,229,905	\$9,156,226
ST. TAMMANY	\$107,629,390	\$60,539,411	\$0	\$53,176,371	\$53,176,371
TANGIPAHOA	\$26,602,047	\$7,793,328	\$0	\$27,459,592	\$7,793,328
TENSAS	\$1,850,451	\$404,792	\$0	\$1,640,622	\$404,792
TERREBONNE	\$38,477,136	\$10,121,627	\$0	\$29,596,733	\$10,121,627
UNION	\$4,156,062	\$1,389	\$0	\$5,336,187	\$1,389
VERMILION	\$16,404,092	\$3,699,823	\$0	\$13,146,081	\$3,699,823
VERNON	\$11,807,860	\$5,151,327	\$0	\$14,230,203	\$5,151,327
WASHINGTON	\$5,277,112	\$2,100,637	\$0	\$7,651,053	\$2,100,637
WEBSTER	\$13,840,633	\$5,709,154	\$0	\$11,137,791	\$5,709,154
WEST BATON ROUGE	\$12,054,172	\$3,507,839	\$0	\$5,643,873	\$3,507,839
WEST CARROLL	\$2,155,459	\$145,076	\$0	\$3,873,290	\$145,076
WEST FELICIANA	\$10,916,998	\$2,442,804	\$0	\$3,752,215	\$2,442,804
WINN	\$5,822,107	\$2,725,917	\$0	\$4,415,351	\$2,725,917
CITY OF MONROE	\$36,301,378	\$16,419,025	\$0	\$14,467,910	\$14,467,910
CITY OF BOGALUSA	\$4,884,409	\$1,043,290	\$0	\$5,351,738	\$1,043,290
ZACHARY COMMUNITY	\$8,303,763	\$3,592,467	\$0	\$4,776,354	\$3,592,467
CITY OF BAKER	\$3,328,725	\$1,543,260	\$0	\$3,485,628	\$1,543,260
<b>STATE TOTAL</b>	<b>\$1,936,025,074</b>	<b>\$795,448,886</b>	<b>(\$325,862)</b>	<b>\$1,075,707,125</b>	<b>\$727,797,944</b>



# TABLE 3: FY 2003-2004 Budget Letter

## LEVEL 1 BASE PER PUPIL AND LEVEL 2 LOCAL INCENTIVE

School System	STATE AID LEVEL 2	Percent State	Level 2 State Liability	State and Local Participation in Level 2	2003-2004 Levels 1 and 2 STATE SHARE OF COST	Per Pupil
	(23)	(24)	(25)	(26)	(27)	(28)
ACADIA	\$281,819	56.96%	\$8,300,557	\$776,561	\$34,476,199	\$3,629
ALLEN	\$2,154,479	67.79%	\$2,216,497	\$5,332,773	\$18,022,460	\$4,383
ASCENSION	\$8,069,236	35.27%	\$0	\$30,947,972	\$51,220,331	\$3,311
ASSUMPTION	\$2,608,651	68.57%	\$2,103,715	\$6,413,043	\$19,615,861	\$4,589
AVOYELLES	\$481,968	69.11%	\$6,271,909	\$1,179,360	\$24,759,834	\$3,850
BEAUREGARD	\$3,591,022	57.04%	\$1,586,441	\$9,886,147	\$24,202,935	\$3,984
BIENVILLE	\$1,368,207	34.10%	\$0	\$5,380,344	\$8,852,576	\$3,634
BOSSIER	\$7,184,901	43.06%	\$4,277,380	\$23,871,017	\$61,057,419	\$3,265
CADDO	\$29,664,767	45.97%	\$194,677	\$94,194,150	\$164,457,802	\$3,778
CALCASIEU	\$14,044,877	32.03%	\$1,057,490	\$57,898,893	\$100,281,312	\$3,180
CALDWELL	\$731,255	70.23%	\$1,353,818	\$1,772,552	\$8,165,869	\$4,562
CAMERON	\$922,170	29.44%	\$0	\$4,054,570	\$6,507,318	\$3,589
CATAHOULA	\$644,754	70.87%	\$1,394,937	\$1,554,510	\$7,884,143	\$4,447
CLAIBORNE	\$1,643,551	63.51%	\$1,331,531	\$4,231,263	\$12,816,877	\$4,707
CONCORDIA	\$1,697,681	58.37%	\$1,689,801	\$4,606,345	\$15,013,713	\$4,081
DESOTO	\$3,206,902	42.02%	\$0	\$10,839,071	\$18,512,245	\$3,946
EAST BATON ROUGE	\$480,423	0.73%	\$0	\$66,666,249	\$84,897,616	\$1,881
EAST CARROLL	\$432,131	74.71%	\$1,681,396	\$1,010,579	\$7,740,336	\$4,697
EAST FELICIANA	\$438,598	64.85%	\$2,107,192	\$1,114,897	\$9,895,171	\$4,317
EVANGELINE	\$2,304,258	69.28%	\$4,536,754	\$5,630,399	\$26,865,179	\$4,370
FRANKLIN	\$153,593	70.27%	\$3,998,206	\$372,165	\$14,952,532	\$4,090
GRANT	\$846,486	82.39%	\$4,051,282	\$1,873,948	\$17,010,331	\$4,682
IBERIA	\$6,357,790	56.20%	\$5,895,349	\$17,669,827	\$55,544,243	\$3,969
IBERVILLE	\$0	0.00%	\$0	\$7,104,549	\$6,511,558	\$1,519
JACKSON	\$1,860,308	48.59%	\$0	\$5,689,167	\$9,983,149	\$4,207
JEFFERSON	\$1,441,017	3.34%	\$1,143,733	\$44,590,358	\$103,733,402	\$2,086
JEFFERSON DAVIS	\$4,272,478	61.34%	\$1,298,531	\$11,237,378	\$25,587,063	\$4,536
LAFAYETTE	\$7,632,088	19.84%	\$797,353	\$46,104,507	\$76,183,850	\$2,611
LAFOURCHE	\$7,468,889	47.37%	\$3,011,352	\$23,236,232	\$53,929,554	\$3,604
LASALLE	\$1,423,731	65.42%	\$1,170,500	\$3,600,016	\$11,016,415	\$4,303
LINCOLN	\$3,890,790	42.77%	\$283,484	\$12,987,326	\$23,591,926	\$3,621
LIVINGSTON	\$10,172,941	75.15%	\$11,983,159	\$23,710,217	\$86,564,321	\$4,158
MADISON	\$0	0.00%	\$2,511,755	\$0	\$9,118,708	\$4,082
MOREHOUSE	\$1,199,162	57.72%	\$3,537,904	\$3,276,578	\$19,934,437	\$3,907
NATCHITOCHE	\$2,209,701	54.50%	\$3,303,974	\$6,264,259	\$24,730,069	\$3,746
ORLEANS	\$23,582,617	33.30%	\$8,906,832	\$94,396,856	\$204,195,036	\$3,113
OUACHITA	\$15,598,610	58.27%	\$0	\$42,369,519	\$76,973,560	\$4,251
PLAQUEMINES	\$0	0.00%	\$0	\$3,684,474	\$3,991,419	\$840
POINTE COUPEE	\$226,637	16.87%	\$718,937	\$1,570,056	\$8,975,123	\$2,838
RAPIDES	\$10,813,438	47.67%	\$5,095,420	\$33,498,476	\$81,074,681	\$3,666
RED RIVER	\$1,473,961	70.54%	\$384,558	\$3,563,555	\$8,085,951	\$5,207
RICHLAND	\$1,498,125	67.13%	\$2,271,014	\$3,729,924	\$15,250,379	\$4,389
SABINE	\$1,599,142	63.36%	\$2,677,873	\$4,122,992	\$17,682,515	\$4,333
ST. BERNARD	\$4,349,852	36.38%	\$346,733	\$16,307,303	\$28,953,153	\$3,408
ST. CHARLES	\$0	0.00%	\$0	\$13,896,969	\$15,691,132	\$1,665
ST. HELENA	\$178,236	69.92%	\$1,508,747	\$433,137	\$6,206,507	\$4,653
ST. JAMES	\$501,127	8.11%	\$0	\$6,683,728	\$9,193,269	\$2,444
ST. JOHN THE BAPTIST	\$4,054,129	45.02%	\$603,024	\$13,058,389	\$25,346,557	\$4,080
ST. LANDRY	\$5,134,555	61.31%	\$9,233,418	\$13,509,794	\$60,123,838	\$3,972
ST. MARTIN	\$3,327,676	66.51%	\$5,154,817	\$8,331,052	\$34,425,488	\$4,131
ST. MARY	\$4,118,785	44.98%	\$2,732,150	\$13,275,011	\$35,458,702	\$3,559
ST. TAMMANY	\$26,536,897	49.90%	\$0	\$79,713,268	\$140,587,436	\$4,054
TANGIPAOHA	\$4,773,478	61.25%	\$12,045,752	\$12,566,806	\$69,175,645	\$3,799
TENSAS	\$203,008	50.15%	\$619,783	\$607,800	\$3,728,931	\$4,281
TERREBONNE	\$4,635,812	45.80%	\$8,919,805	\$14,757,439	\$65,967,373	\$3,429
UNION	\$777	55.96%	\$2,985,051	\$2,166	\$12,016,368	\$3,631
VERMILION	\$1,677,123	45.33%	\$4,281,972	\$5,376,946	\$28,809,464	\$3,337
VERNON	\$3,788,147	73.54%	\$6,676,361	\$8,939,474	\$40,253,440	\$4,172
WASHINGTON	\$1,607,267	76.51%	\$4,246,808	\$3,707,904	\$21,615,800	\$4,770
WEBSTER	\$3,351,178	58.70%	\$3,186,520	\$9,060,332	\$28,970,581	\$3,870
WEST BATON ROUGE	\$502,874	14.34%	\$306,215	\$4,010,713	\$9,059,187	\$2,576
WEST CARROLL	\$102,478	70.64%	\$2,633,507	\$247,554	\$9,829,337	\$4,139
WEST FELICIANA	\$0	0.00%	\$0	\$2,442,804	\$2,896,154	\$1,298
WINN	\$1,644,553	60.33%	\$1,019,240	\$4,370,470	\$11,928,213	\$4,426
CITY OF MONROE	\$3,220,174	22.26%	\$0	\$17,688,084	\$27,179,971	\$2,933
CITY OF BOGALUSA	\$619,681	59.40%	\$2,559,080	\$1,662,971	\$12,995,950	\$4,505
ZACHARY COMMUNITY	\$1,587,840	44.20%	\$523,267	\$5,180,307	\$11,350,344	\$3,521
CITY OF BAKER	\$1,096,054	71.02%	\$1,379,509	\$2,639,314	\$9,873,097	\$4,562
<b>STATE TOTAL</b>	<b>\$262,684,855</b>	<b>36.09%</b>	<b>\$174,107,070</b>	<b>\$990,482,799</b>	<b>\$2,381,501,355</b>	<b>\$3,375</b>

# TABLE 3: FY 2003-2004 Budget Letter

## LEVEL 1 BASE PER PUPIL AND LEVEL 2 LOCAL INCENTIVE

School System	LEVEL 3 STATE SHARE OF COST	Per Pupil	2003-2004 STATE SHARE OF COST (LEVELS 1, 2, & 3)	TOTAL STATE SUBSEQUENT YEAR CHANGE - CASH BASIS	2003-2004 Per Pupil State Share (Levels 1, 2, & 3)	Rank	State Funds as Percent of Total State & Local	Rank
	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
ACADIA	\$1,933,220	\$203	\$36,409,419	\$1,787,013	\$3,832	44	75.28%	16
ALLEN	\$636,702	\$155	\$18,659,162	\$351,685	\$4,538	12	73.15%	20
ASCENSION	\$459,237	\$30	\$51,679,568	\$7,184,902	\$3,341	56	51.30%	54
ASSUMPTION	\$353,451	\$83	\$19,969,312	\$1,001,877	\$4,671	8	72.37%	23
AVOYELLES	\$927,800	\$144	\$25,687,634	\$407,486	\$3,994	37	80.98%	6
BEAUREGARD	\$337,163	\$56	\$24,540,098	\$1,533,145	\$4,040	33	65.05%	37
BIENVILLE	\$125,186	\$51	\$8,977,762	\$296,514	\$3,685	48	50.83%	56
BOSSIER	\$3,204,788	\$171	\$64,262,207	\$2,254,973	\$3,436	54	59.64%	44
CADDO	\$5,574,324	\$128	\$170,032,126	\$6,188,817	\$3,906	41	57.33%	49
CALCASIEU	\$2,344,172	\$74	\$102,625,484	\$8,440,468	\$3,255	58	50.52%	57
CALDWELL	\$152,633	\$85	\$8,318,502	\$298,084	\$4,647	9	76.16%	13
CAMERON	\$453,201	\$250	\$6,960,519	\$693,172	\$3,839	43	49.72%	58
CATAHOULA	\$184,676	\$104	\$8,068,819	\$165,088	\$4,551	11	77.14%	10
CLAIBORNE	\$384,297	\$141	\$13,201,174	\$1,031,819	\$4,848	4	70.18%	29
CONCORDIA	\$405,348	\$110	\$15,419,061	\$294,981	\$4,191	28	68.23%	30
DESOTO	\$275,554	\$59	\$18,787,799	(\$711,085)	\$4,005	36	54.87%	51
EAST BATON ROUGE	\$34,843,992	\$772	\$119,741,608	(\$20,679,781)	\$2,653	66	39.64%	65
EAST CARROLL	\$177,094	\$107	\$7,917,430	\$42,742	\$4,804	5	81.11%	5
EAST FELICIANA	\$445,267	\$194	\$10,340,438	(\$523,486)	\$4,512	15	76.85%	11
EVANGELINE	\$355,108	\$58	\$27,220,287	\$483,433	\$4,428	18	75.80%	14
FRANKLIN	\$395,799	\$108	\$15,348,331	\$511,269	\$4,198	27	82.20%	2
GRANT	\$110,589	\$30	\$17,120,920	\$1,130,917	\$4,713	7	85.61%	1
IBERIA	\$1,174,202	\$84	\$56,718,445	\$1,829,728	\$4,053	32	66.80%	35
IBERVILLE	\$3,372,040	\$786	\$9,883,598	(\$1,100,364)	\$2,305	68	30.88%	68
JACKSON	\$133,848	\$56	\$10,116,997	\$170,339	\$4,263	25	58.06%	48
JEFFERSON	\$35,395,083	\$712	\$139,128,485	\$5,657,925	\$2,797	62	44.23%	63
JEFFERSON DAVIS	\$584,669	\$104	\$26,171,732	\$1,694,849	\$4,640	10	66.52%	36
LAFAYETTE	\$5,215,642	\$179	\$81,399,492	\$4,201,441	\$2,790	63	45.20%	60
LAFOURCHE	\$2,453,357	\$164	\$56,382,911	\$1,025,412	\$3,768	46	60.80%	42
LASALLE	\$245,606	\$96	\$11,262,021	\$679,347	\$4,399	19	71.00%	27
LINCOLN	\$204,828	\$31	\$23,796,754	\$997,651	\$3,653	50	55.64%	50
LIVINGSTON	\$557,229	\$27	\$87,121,550	\$5,281,466	\$4,184	29	76.68%	12
MADISON	\$439,227	\$197	\$9,557,935	\$318,798	\$4,278	24	81.91%	4
MOREHOUSE	\$607,750	\$119	\$20,542,187	\$889,653	\$4,026	35	71.45%	26
NATCHITOCHE	\$557,275	\$84	\$25,287,344	\$1,055,494	\$3,830	45	67.47%	34
ORLEANS	\$11,723,867	\$179	\$215,918,903	(\$8,916,488)	\$3,292	57	53.74%	52
OUACHITA	\$718,239	\$40	\$77,691,799	\$6,216,086	\$4,291	23	62.55%	40
PLAQUEMINES	\$7,434,793	\$1,565	\$11,426,212	\$427,243	\$2,406	67	34.07%	67
POINTE COUPEE	\$940,295	\$297	\$9,915,418	\$2,428,483	\$3,135	60	50.86%	55
RAPIDES	\$4,323,648	\$196	\$85,398,329	\$2,099,477	\$3,861	42	61.46%	41
RED RIVER	\$379,196	\$244	\$8,465,147	\$373,052	\$5,451	1	70.98%	28
RICHLAND	\$195,196	\$56	\$15,445,575	\$217,788	\$4,445	17	73.76%	18
SABINE	\$119,818	\$29	\$17,802,333	\$443,000	\$4,362	21	72.08%	24
ST. BERNARD	\$194,875	\$23	\$29,148,028	\$889,328	\$3,431	55	52.40%	53
ST. CHARLES	\$9,803,417	\$1,040	\$25,494,549	\$1,057,733	\$2,705	65	38.74%	66
ST. HELENA	\$287,984	\$216	\$6,494,491	\$474,346	\$4,868	3	80.86%	7
ST. JAMES	\$2,699,232	\$718	\$11,892,501	\$2,370,236	\$3,162	59	42.29%	64
ST. JOHN THE BAPTIST	\$1,419,573	\$228	\$26,766,130	\$1,239,378	\$4,308	22	58.41%	47
ST. LANDRY	\$1,006,615	\$67	\$61,130,453	\$182,345	\$4,038	34	71.47%	25
ST. MARTIN	\$819,395	\$98	\$35,244,883	\$386,693	\$4,230	26	73.74%	19
ST. MARY	\$582,595	\$58	\$36,041,297	(\$340,430)	\$3,617	51	60.06%	43
ST. TAMMANY	\$1,430,748	\$41	\$142,018,184	\$8,549,701	\$4,095	31	58.62%	46
TANGIPAHOA	\$2,821,398	\$155	\$71,997,043	\$3,800,787	\$3,953	39	73.02%	21
TENSAS	\$214,644	\$246	\$3,943,575	(\$143,943)	\$4,528	14	68.06%	31
TERREBONNE	\$3,409,559	\$177	\$69,376,932	\$2,014,204	\$3,606	52	64.32%	39
UNION	\$93,843	\$28	\$12,110,211	(\$757,137)	\$3,660	49	74.45%	17
VERMILION	\$1,588,213	\$184	\$30,397,677	\$622,513	\$3,521	53	64.95%	38
VERNON	\$1,921,126	\$199	\$42,174,566	\$1,800,058	\$4,371	20	78.13%	9
WASHINGTON	\$681,930	\$150	\$22,297,730	\$984,201	\$4,920	2	80.86%	7
WEBSTER	\$342,514	\$46	\$29,313,095	\$1,185,194	\$3,916	40	67.93%	32
WEST BATON ROUGE	\$694,150	\$197	\$9,753,337	\$228,426	\$2,773	64	44.72%	62
WEST CARROLL	\$77,473	\$33	\$9,906,810	\$435,117	\$4,171	30	82.13%	3
WEST FELICIANA	\$5,979,089	\$2,679	\$8,875,243	\$413,988	\$3,976	38	44.84%	61
WINN	\$212,285	\$79	\$12,140,498	\$100,407	\$4,505	16	67.59%	33
CITY OF MONROE	\$1,786,314	\$193	\$28,966,285	\$1,397,210	\$3,125	61	45.75%	59
CITY OF BOGALUSA	\$88,945	\$31	\$13,084,895	\$620,184	\$4,535	13	72.82%	22
ZACHARY COMMUNITY	\$653,376	\$203	\$12,003,720	\$12,003,720	\$3,723	47	59.11%	45
CITY OF BAKER	\$438,556	\$203	\$10,311,653	\$10,311,653	\$4,765	6	75.60%	15
<b>STATE TOTAL</b>	<b>\$170,103,258</b>	<b>\$241</b>	<b>\$2,551,604,613</b>	<b>\$88,000,325</b>	<b>\$3,617</b>		<b>57.72%</b>	

# TABLE 3: FY 2003-2004 Budget Letter

## LEVEL 1 BASE PER PUPIL AND LEVEL 2 LOCAL INCENTIVE

School System	LEVELS 1 and 2 LOCAL SHARE OF COST	Local Per Pupil (Levels 1 and 2)	Rank	Local Revenue as Percent of Total State & Local	2003-04 TOTAL STATE AND LOCAL COST of Levels 1, 2 and 3	2003-04 STATE & LOCAL COST PER OCT 1 MEMBERSHIP	Rank
	(37)	(38)	(39)	(40)	(41)	(42)	(43)
ACADIA	\$11,956,786	\$1,258	58	24.72%	\$48,366,205	\$5,091	65
ALLEN	\$6,849,943	\$1,666	46	26.85%	\$25,509,105	\$6,204	32
ASCENSION	\$49,057,143	\$3,171	15	48.70%	\$100,736,711	\$6,512	23
ASSUMPTION	\$7,622,624	\$1,783	43	27.63%	\$27,591,936	\$6,454	24
AVOYELLES	\$6,033,594	\$938	65	19.02%	\$31,721,228	\$4,933	67
BEAUREGARD	\$13,186,798	\$2,171	32	34.95%	\$37,726,896	\$6,210	31
BIENVILLE	\$8,685,760	\$3,566	9	49.17%	\$17,663,522	\$7,251	9
BOSSIER	\$43,479,788	\$2,325	30	40.36%	\$107,741,995	\$5,762	52
CADDO	\$126,563,198	\$2,907	21	42.67%	\$296,595,324	\$6,813	17
CALCASIEU	\$100,514,379	\$3,188	14	49.48%	\$203,139,863	\$6,442	25
CALDWELL	\$2,604,001	\$1,455	53	23.84%	\$10,922,503	\$6,102	40
CAMERON	\$7,039,372	\$3,883	7	50.28%	\$13,999,891	\$7,722	2
CATAHOULA	\$2,391,673	\$1,349	56	22.86%	\$10,460,492	\$5,900	48
CLAIBORNE	\$5,608,808	\$2,060	35	29.82%	\$18,809,982	\$6,908	14
CONCORDIA	\$7,179,982	\$1,952	38	31.77%	\$22,599,043	\$6,143	38
DESOTO	\$15,454,612	\$3,295	13	45.13%	\$34,242,411	\$7,300	8
EAST BATON ROUGE	\$182,331,743	\$4,039	6	60.36%	\$302,073,351	\$6,692	18
EAST CARROLL	\$1,843,445	\$1,119	63	18.89%	\$9,760,875	\$5,923	47
EAST FELICIANA	\$3,115,170	\$1,359	55	23.15%	\$13,455,608	\$5,871	49
EVANGELINE	\$8,688,960	\$1,413	54	24.20%	\$35,909,247	\$5,841	50
FRANKLIN	\$3,323,387	\$909	66	17.80%	\$18,671,718	\$5,107	64
GRANT	\$2,878,449	\$792	68	14.39%	\$19,999,369	\$5,505	59
IBERIA	\$28,190,066	\$2,014	36	33.20%	\$84,908,511	\$6,067	42
IBERVILLE	\$22,121,927	\$5,159	1	69.12%	\$32,005,525	\$7,464	5
JACKSON	\$7,308,620	\$3,080	17	41.94%	\$17,425,617	\$7,343	7
JEFFERSON	\$175,393,104	\$3,526	10	55.77%	\$314,521,589	\$6,323	26
JEFFERSON DAVIS	\$13,170,731	\$2,335	29	33.48%	\$39,342,463	\$6,974	13
LAFAYETTE	\$98,683,621	\$3,382	12	54.80%	\$180,083,113	\$6,172	36
LAFOURCHE	\$36,350,666	\$2,429	26	39.20%	\$92,733,577	\$6,197	34
LASALLE	\$4,600,221	\$1,797	42	29.00%	\$15,862,242	\$6,196	35
LINCOLN	\$18,969,076	\$2,912	20	44.36%	\$42,765,830	\$6,564	21
LIVINGSTON	\$26,489,634	\$1,272	57	23.32%	\$113,611,184	\$5,457	60
MADISON	\$2,110,268	\$945	64	18.09%	\$11,668,203	\$5,223	63
MOREHOUSE	\$8,210,149	\$1,609	48	28.55%	\$28,752,336	\$5,636	56
NATCHITOCHE	\$12,191,718	\$1,847	41	32.53%	\$37,479,062	\$5,677	54
ORLEANS	\$185,837,600	\$2,833	23	46.26%	\$401,756,503	\$6,125	39
OUACHITA	\$46,519,925	\$2,569	25	37.45%	\$124,211,724	\$6,860	15
PLAQUEMINES	\$22,113,981	\$4,656	3	65.93%	\$33,540,193	\$7,061	10
POINTE COUPEE	\$9,579,769	\$3,029	19	49.14%	\$19,495,187	\$6,164	37
RAPIDES	\$53,558,631	\$2,422	27	38.54%	\$138,956,960	\$6,283	29
RED RIVER	\$3,461,756	\$2,229	31	29.02%	\$11,926,903	\$7,680	3
RICHLAND	\$5,494,675	\$1,581	49	26.24%	\$20,940,250	\$6,026	44
SABINE	\$6,895,659	\$1,690	45	27.92%	\$24,697,992	\$6,052	43
ST. BERNARD	\$26,477,168	\$3,117	16	47.60%	\$55,625,196	\$6,548	22
ST. CHARLES	\$40,317,863	\$4,277	5	61.26%	\$65,812,412	\$6,982	12
ST. HELENA	\$1,537,582	\$1,153	62	19.14%	\$8,032,073	\$6,021	46
ST. JAMES	\$16,225,615	\$4,314	4	57.71%	\$28,118,116	\$7,476	4
ST. JOHN THE BAPTIST	\$19,056,024	\$3,067	18	41.59%	\$45,822,154	\$7,375	6
ST. LANDRY	\$24,405,190	\$1,612	47	28.53%	\$85,535,643	\$5,650	55
ST. MARTIN	\$12,553,976	\$1,507	51	26.26%	\$47,798,859	\$5,736	53
ST. MARY	\$23,967,535	\$2,405	28	39.94%	\$60,008,832	\$6,023	45
ST. TAMMANY	\$100,266,350	\$2,891	22	41.38%	\$242,284,534	\$6,986	11
TANGIPAOHA	\$26,602,047	\$1,461	52	26.98%	\$98,599,090	\$5,414	62
TENSAS	\$1,850,451	\$2,125	34	31.94%	\$5,794,026	\$6,652	20
TERREBONNE	\$38,477,136	\$2,000	37	35.68%	\$107,854,068	\$5,607	57
UNION	\$4,156,062	\$1,256	59	25.55%	\$16,266,273	\$4,916	68
VERMILION	\$16,404,092	\$1,900	39	35.05%	\$46,801,769	\$5,421	61
VERNON	\$11,807,860	\$1,224	60	21.87%	\$53,982,426	\$5,595	58
WASHINGTON	\$5,277,112	\$1,164	61	19.14%	\$27,574,842	\$6,084	41
WEBSTER	\$13,840,633	\$1,849	40	32.07%	\$43,153,728	\$5,765	51
WEST BATON ROUGE	\$12,054,172	\$3,427	11	55.28%	\$21,807,509	\$6,201	33
WEST CARROLL	\$2,155,459	\$908	67	17.87%	\$12,062,269	\$5,079	66
WEST FELICIANA	\$10,916,998	\$4,891	2	55.16%	\$19,792,241	\$8,867	1
WINN	\$5,822,107	\$2,160	33	32.41%	\$17,962,605	\$6,665	19
CITY OF MONROE	\$34,350,263	\$3,706	8	54.25%	\$63,316,548	\$6,832	16
CITY OF BOGALUSA	\$4,884,409	\$1,693	44	27.18%	\$17,969,304	\$6,229	30
ZACHARY COMMUNITY	\$8,303,763	\$2,576	24	40.89%	\$20,307,483	\$6,299	28
CITY OF BAKER	\$3,328,725	\$1,538	50	24.40%	\$13,640,378	\$6,303	27
<b>STATE TOTAL</b>	<b>\$1,868,699,994</b>	<b>\$2,649</b>		<b>42.28%</b>	<b>\$4,420,304,607</b>	<b>\$6,265</b>	



# Table 3A: FY 2003-04 Budget Letter

## Certificated Pay Raise Requirement

LEVEL 1 & 2 STATE INCREASES AND ADJUSTMENTS							
SCHOOL DISTRICTS	2003-2004 Levels 1 & 2 STATE SHARE OF COST	2003-2004 Levels 1 and 2 STATE SHARE per October 1 Membership	Rank	2002-03 Adjusted Budget Letter Level 1 & 2 State Share of Costs	Per Pupil	Change in MFP Distribution between 2002-2003 and 2003-2004	
	(1)	(2)	(3)	(4)	(5)	(6)	
1 Acadia	\$34,476,199	\$3,629	45	\$32,950,921	\$3,470	\$1,525,278	
2 Allen	\$18,022,460	\$4,383	15	\$17,777,125	\$4,257	\$245,335	
3 Ascension	\$51,220,331	\$3,311	54	\$44,479,615	\$2,927	\$6,740,716	
4 Assumption	\$19,615,861	\$4,589	7	\$18,820,670	\$4,334	\$795,191	
5 Avoyelles	\$24,759,834	\$3,850	38	\$24,494,028	\$3,739	\$265,806	
6 Beauregard	\$24,202,935	\$3,984	32	\$22,861,537	\$3,773	\$1,341,398	
7 Bienville	\$8,852,576	\$3,634	43	\$8,644,468	\$3,525	\$208,108	
8 Bossier	\$61,057,419	\$3,265	55	\$59,295,276	\$3,184	\$1,762,143	
9 Caddo	\$164,457,802	\$3,778	40	\$159,804,933	\$3,669	\$4,652,869	
10 Calcasieu	\$100,281,312	\$3,180	56	\$92,737,553	\$2,940	\$7,543,759	
11 Caldwell	\$8,165,869	\$4,562	9	\$7,928,618	\$4,405	\$237,251	
12 Cameron	\$6,507,318	\$3,589	48	\$5,878,345	\$3,177	\$628,973	
13 Catahoula	\$7,884,143	\$4,447	12	\$7,791,717	\$4,382	\$92,426	
14 Claiborne	\$12,816,877	\$4,707	3	\$11,874,775	\$4,434	\$942,102	
15 Concordia	\$15,013,713	\$4,081	29	\$14,851,702	\$3,987	\$162,011	
16 DeSoto	\$18,512,245	\$3,946	35	\$19,453,731	\$4,022	(\$941,486)	
17 East Baton Rouge	\$84,897,616	\$1,881	64	\$91,665,757	\$2,012	(\$6,768,141)	
18 East Carroll	\$7,740,336	\$4,697	4	\$7,744,804	\$4,532	(\$4,468)	
19 East Feliciana	\$9,895,171	\$4,317	18	\$10,441,948	\$4,290	(\$546,777)	
20 Evangeline	\$26,865,179	\$4,370	16	\$26,551,304	\$4,293	\$313,875	
21 Franklin	\$14,952,532	\$4,090	27	\$14,533,580	\$3,927	\$418,952	
22 Grant	\$17,010,331	\$4,682	5	\$15,990,003	\$4,474	\$1,020,328	
23 Iberia	\$55,544,243	\$3,969	34	\$54,115,560	\$3,855	\$1,428,683	
24 Iberville	\$6,511,558	\$1,519	66	\$7,529,014	\$1,650	(\$1,017,456)	
25 Jackson	\$9,983,149	\$4,207	22	\$9,916,556	\$4,084	\$66,593	
26 Jefferson	\$103,733,402	\$2,086	63	\$99,479,600	\$1,996	\$4,253,802	
27 Jefferson Davis	\$25,587,063	\$4,536	10	\$24,047,219	\$4,231	\$1,539,844	
28 Lafayette	\$76,183,850	\$2,611	60	\$72,798,484	\$2,517	\$3,385,366	
29 Lafourche	\$53,929,554	\$3,604	47	\$53,627,795	\$3,567	\$301,759	
30 LaSalle	\$11,016,415	\$4,303	19	\$10,424,760	\$4,093	\$591,655	
31 Lincoln	\$23,591,926	\$3,621	46	\$22,738,899	\$3,477	\$853,027	
32 Livingston	\$86,564,321	\$4,158	24	\$81,749,778	\$4,004	\$4,814,543	
33 Madison	\$9,118,708	\$4,082	28	\$8,856,097	\$3,884	\$262,611	
34 Morehouse	\$19,934,437	\$3,907	36	\$19,166,609	\$3,747	\$767,828	
35 Natchitoches	\$24,730,069	\$3,746	41	\$23,842,391	\$3,612	\$887,678	
36 Orleans	\$204,195,036	\$3,113	57	\$214,135,621	\$3,155	(\$9,940,585)	
37 Ouachita	\$76,973,560	\$4,251	21	\$71,370,356	\$3,998	\$5,603,204	
38 Plaquemines	\$3,991,419	\$840	68	\$3,776,180	\$820	\$215,239	
39 Pointe Coupee	\$8,975,123	\$2,838	59	\$6,647,403	\$2,098	\$2,327,720	
40 Rapides	\$81,074,681	\$3,666	42	\$79,516,429	\$3,554	\$1,558,252	
41 Red River	\$8,085,951	\$5,207	1	\$7,781,302	\$5,083	\$304,649	
42 Richland	\$15,250,379	\$4,389	14	\$15,187,134	\$4,318	\$63,245	
43 Sabine	\$17,682,515	\$4,333	17	\$17,359,333	\$4,206	\$323,182	
44 St. Bernard	\$28,953,153	\$3,408	52	\$28,258,700	\$3,375	\$694,453	
45 St. Charles	\$15,691,132	\$1,665	65	\$14,880,196	\$1,573	\$810,936	
46 St. Helena	\$6,206,507	\$4,653	6	\$5,797,845	\$4,460	\$408,662	
47 St. James	\$9,193,269	\$2,444	62	\$6,904,899	\$1,817	\$2,288,370	
48 St. John the Baptist	\$25,346,557	\$4,080	30	\$24,293,017	\$3,940	\$1,053,540	
49 St. Landry	\$60,123,838	\$3,972	33	\$60,555,143	\$3,952	(\$431,305)	
50 St. Martin	\$34,425,488	\$4,131	26	\$34,304,264	\$4,098	\$121,224	
51 St. Mary	\$35,458,702	\$3,559	49	\$36,066,116	\$3,542	(\$607,414)	
52 St. Tammany	\$140,587,436	\$4,054	31	\$133,019,822	\$3,919	\$7,567,614	
53 Tangipahoa	\$69,175,645	\$3,799	39	\$65,888,525	\$3,736	\$3,287,120	
54 Tensas	\$3,728,931	\$4,281	20	\$3,919,100	\$4,278	(\$190,169)	
55 Terrebonne	\$65,967,373	\$3,429	51	\$64,479,427	\$3,350	\$1,487,946	
56 Union	\$12,016,368	\$3,631	44	\$12,867,348	\$3,757	(\$850,980)	
57 Vermilion	\$28,809,464	\$3,337	53	\$28,364,630	\$3,258	\$444,834	
58 Vernon	\$40,253,440	\$4,172	23	\$38,807,815	\$4,030	\$1,445,625	
59 Washington	\$21,615,800	\$4,770	2	\$20,743,001	\$4,581	\$872,799	
60 Webster	\$28,970,581	\$3,870	37	\$27,970,149	\$3,723	\$1,000,432	
61 West Baton Rouge	\$9,059,187	\$2,576	61	\$8,908,801	\$2,551	\$150,386	
62 West Carroll	\$9,829,337	\$4,139	25	\$9,452,637	\$3,968	\$376,700	
63 West Feliciana	\$2,896,154	\$1,298	67	\$2,552,898	\$1,148	\$343,256	
64 Winn	\$11,928,213	\$4,426	13	\$11,909,572	\$4,289	\$18,641	
65 City of Monroe	\$27,179,971	\$2,933	58	\$26,058,717	\$2,812	\$1,121,254	
66 City of Bogalusa	\$12,995,950	\$4,505	11	\$12,464,711	\$4,279	\$531,239	
67 Zachary Community	\$11,350,344	\$3,521	50	\$6,486,688	\$2,012	\$4,863,656	
68 City of Baker	\$9,873,097	\$4,562	8	\$4,353,968	\$2,012	\$5,519,129	
<b>STATE TOTALS</b>	<b>\$2,381,501,355</b>	<b>\$3,375</b>		<b>\$2,309,946,919</b>	<b>\$3,263</b>	<b>\$71,554,436</b>	

# Table 3A: FY 2003-04 Budget Letter

## Certificated Pay Raise Requirement

<b>LEVEL 1 &amp; 2 STATE INCREASES AND ADJUSTMENTS (continued)</b>				
<b>SCHOOL DISTRICTS</b>	<b>Increases in MFP Funding for 2003-2004</b>	<b>Per Pupil</b>	<b>Decreases in MFP Funding for 2003-2004</b>	<b>No. of Districts</b>
	<b>(7)</b>	<b>(8)</b>	<b>(9)</b>	<b>(10)</b>
Acadia	\$1,525,278	\$161	\$0	-
Allen	\$245,335	\$60	\$0	-
Ascension	\$6,740,716	\$436	\$0	-
Assumption	\$795,191	\$186	\$0	-
Avoyelles	\$265,806	\$41	\$0	-
Beauregard	\$1,341,398	\$221	\$0	-
Bienville	\$208,108	\$85	\$0	-
Bossier	\$1,762,143	\$94	\$0	-
Caddo	\$4,652,869	\$107	\$0	-
Calcasieu	\$7,543,759	\$239	\$0	-
Caldwell	\$237,251	\$133	\$0	-
Cameron	\$628,973	\$347	\$0	-
Catahoula	\$92,426	\$52	\$0	-
Claiborne	\$942,102	\$346	\$0	-
Concordia	\$162,011	\$44	\$0	-
DeSoto	\$0	\$0	(\$941,486)	1
East Baton Rouge	\$0	\$0	(\$6,768,141)	1
East Carroll	\$0	\$0	(\$4,468)	1
East Feliciana	\$0	\$0	(\$546,777)	1
Evangeline	\$313,875	\$51	\$0	-
Franklin	\$418,952	\$115	\$0	-
Grant	\$1,020,328	\$281	\$0	-
Iberia	\$1,428,683	\$102	\$0	-
Iberville	\$0	\$0	(\$1,017,456)	1
Jackson	\$66,593	\$28	\$0	-
Jefferson	\$4,253,802	\$86	\$0	-
Jefferson Davis	\$1,539,844	\$273	\$0	-
Lafayette	\$3,385,366	\$116	\$0	-
Lafourche	\$301,759	\$20	\$0	-
LaSalle	\$591,655	\$231	\$0	-
Lincoln	\$853,027	\$131	\$0	-
Livingston	\$4,814,543	\$231	\$0	-
Madison	\$262,611	\$118	\$0	-
Morehouse	\$767,828	\$151	\$0	-
Natchitoches	\$887,678	\$134	\$0	-
Orleans	\$0	\$0	(\$9,940,585)	1
Ouachita	\$5,603,204	\$309	\$0	-
Plaquemines	\$215,239	\$45	\$0	-
Pointe Coupee	\$2,327,720	\$736	\$0	-
Rapides	\$1,558,252	\$70	\$0	-
Red River	\$304,649	\$196	\$0	-
Richland	\$63,245	\$18	\$0	-
Sabine	\$323,182	\$79	\$0	-
St. Bernard	\$694,453	\$82	\$0	-
St. Charles	\$810,936	\$86	\$0	-
St. Helena	\$408,662	\$306	\$0	-
St. James	\$2,288,370	\$608	\$0	-
St. John the Baptist	\$1,053,540	\$170	\$0	-
St. Landry	\$0	\$0	(\$431,305)	1
St. Martin	\$121,224	\$15	\$0	-
St. Mary	\$0	\$0	(\$607,414)	1
St. Tammany	\$7,567,614	\$218	\$0	-
Tangipahoa	\$3,287,120	\$181	\$0	-
Tensas	\$0	\$0	(\$190,169)	1
Terrebonne	\$1,487,946	\$77	\$0	-
Union	\$0	\$0	(\$850,980)	1
Vermilion	\$444,834	\$52	\$0	-
Vernon	\$1,445,625	\$150	\$0	-
Washington	\$872,799	\$193	\$0	-
Webster	\$1,000,432	\$134	\$0	-
West Baton Rouge	\$150,386	\$43	\$0	-
West Carroll	\$376,700	\$159	\$0	-
West Feliciana	\$343,256	\$154	\$0	-
Winn	\$18,641	\$7	\$0	-
City of Monroe	\$1,121,254	\$121	\$0	-
City of Bogalusa	\$531,239	\$184	\$0	-
Zachary Community	\$4,863,656	\$1,509	\$0	-
City of Baker	\$5,519,129	\$2,550	\$0	-
<b>STATE TOTALS</b>	<b>\$92,853,217</b>	<b>\$132</b>	<b>(\$21,298,781)</b>	<b>10</b>

# Table 3A: FY 2003-04 Budget Letter

## Certificated Pay Raise Requirement

SCHOOL DISTRICTS	2003-04 Pay Raise Requirement			
	Adjustment for Increased Students - Amount Subtracted From MFP Increase	Adjustment for Baker/Zachary Local Revenue Decreases	Increased MFP Funding (L1&2) After Adjustment for Student Increases & Baker/Zachary	50% Distribution Amount for Certificated Pay Increase <i>Exclusive</i> of Retirement Contribution
	(11)	(12)	(13)	(14)
Acadia	(\$18,143)		\$1,507,135	\$662,186
Allen	\$0		\$245,335	\$107,792
Ascension	(\$913,822)		\$5,826,894	\$2,560,147
Assumption	\$0		\$795,191	\$349,381
Avoyelles	\$0		\$265,806	\$116,786
Beauregard	(\$63,744)		\$1,277,654	\$561,359
Bienville	\$0		\$208,108	\$91,436
Bossier	(\$248,148)		\$1,513,995	\$665,200
Caddo	\$0		\$4,652,869	\$2,044,319
Calcasieu	\$0		\$7,543,759	\$3,314,481
Caldwell	\$0		\$237,251	\$104,240
Cameron	\$0		\$628,973	\$276,350
Catahoula	\$0		\$92,426	\$40,609
Claiborne	(\$211,811)		\$730,291	\$320,866
Concordia	\$0		\$162,011	\$71,182
DeSoto	\$0		\$0	\$0
East Baton Rouge	\$0		\$0	\$0
East Carroll	\$0		\$0	\$0
East Feliciana	\$0		\$0	\$0
Evangeline	\$0		\$313,875	\$137,906
Franklin	\$0		\$418,952	\$184,074
Grant	(\$276,248)		\$744,080	\$326,924
Iberia	\$0		\$1,428,683	\$627,717
Iberville	\$0		\$0	\$0
Jackson	\$0		\$66,593	\$29,259
Jefferson	\$0		\$4,253,802	\$1,868,982
Jefferson Davis	\$0		\$1,539,844	\$676,557
Lafayette	(\$678,837)		\$2,706,529	\$1,189,160
Lafourche	\$0		\$301,759	\$132,583
LaSalle	(\$55,943)		\$535,712	\$235,374
Lincoln	\$0		\$853,027	\$374,792
Livingston	(\$1,687,965)		\$3,126,578	\$1,373,716
Madison	\$0		\$262,611	\$115,383
Morehouse	\$0		\$767,828	\$337,359
Natchitoches	(\$3,746)		\$883,932	\$388,371
Orleans	\$0		\$0	\$0
Ouachita	(\$1,092,517)		\$4,510,687	\$1,981,848
Plaquemines	(\$122,684)		\$92,555	\$40,666
Pointe Coupee	\$0		\$2,327,720	\$1,022,724
Rapides	\$0		\$1,558,252	\$684,645
Red River	(\$114,547)		\$190,102	\$83,525
Richland	\$0		\$63,245	\$27,788
Sabine	\$0		\$323,182	\$141,996
St. Bernard	(\$412,399)		\$282,054	\$123,925
St. Charles	\$0		\$810,936	\$356,299
St. Helena	(\$158,187)		\$250,475	\$110,051
St. James	\$0		\$2,288,370	\$1,005,435
St. John the Baptist	(\$191,741)		\$861,799	\$378,646
St. Landry	\$0		\$0	\$0
St. Martin	\$0		\$121,224	\$53,262
St. Mary	\$0		\$0	\$0
St. Tammany	(\$2,983,457)		\$4,584,157	\$2,014,129
Tangipahoa	(\$2,184,172)		\$1,102,948	\$484,599
Tensas	\$0		\$0	\$0
Terrebonne	\$0		\$1,487,946	\$653,755
Union	\$0		\$0	\$0
Vermilion	\$0		\$444,834	\$195,446
Vernon	(\$79,264)		\$1,366,361	\$600,334
Washington	(\$19,078)		\$853,721	\$375,097
Webster	\$0		\$1,000,432	\$439,557
West Baton Rouge	(\$64,396)		\$85,990	\$37,781
West Carroll	\$0		\$376,700	\$165,510
West Feliciana	(\$10,380)		\$332,876	\$146,255
Winn	\$0		\$18,641	\$8,190
City of Monroe	(\$5,865)		\$1,115,389	\$490,065
City of Bogalusa	\$0		\$531,239	\$233,409
Zachary Community	(\$11,350,350)	(\$6,316,138)	\$0	\$0
City of Baker	(\$9,873,099)	(\$6,484,383)	\$0	\$0
<b>STATE TOTALS</b>	<b>(\$32,820,543)</b>	<b>(\$12,800,521)</b>	<b>\$70,873,338</b>	<b>\$31,139,428</b>

# Table 4: FY 2003-04 Budget Letter

## Level 3 Unequalized Funding

SCHOOL SYSTEM	2001- 02 Certificated Pay Raise Continuation				2002 - 03 Support Worker Pay Raise Continuation			
	2001-02 Adjusted Minimum Pay Enhancement Supplement	Adjusted Oct 1, 2001 Membership	Adjusted Minimum Pay Supplement Per Pupil Amount	2001-02 Minimum Pay Continuation Supplement	2002-03 Support Worker Pay Supplement	Oct 1, 2002 Student Membership	Pay Supplement Per Pupil Amount	2002-03 Pay Supplement Continuation
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Acadia	\$1,506,290	9,582	\$157	\$1,491,657	\$261,464	9,496	\$27.53	\$261,563
Allen	\$525,475	4,149	\$127	\$522,224	\$116,735	4,193	\$27.84	\$114,478
Ascension	\$0	14,943	\$0	\$0	\$411,465	15,185	\$27.10	\$419,237
Assumption	\$55,335	4,408	\$13	\$55,575	\$160,516	4,346	\$36.93	\$157,876
Avoyelles	\$791,034	6,619	\$120	\$771,720	\$158,974	6,551	\$24.27	\$156,080
Beauregard	\$145,792	6,008	\$24	\$145,800	\$190,953	6,062	\$31.50	\$191,363
Bienville	\$36,127	2,491	\$15	\$36,540	\$89,153	2,450	\$36.39	\$88,646
Bossier	\$2,667,258	18,494	\$144	\$2,692,800	\$470,028	18,622	\$25.24	\$471,988
Caddo	\$3,878,311	43,752	\$89	\$3,874,526	\$1,546,614	43,727	\$35.37	\$1,539,798
Calcasieu	\$1,053,189	31,472	\$33	\$1,040,556	\$823,246	31,523	\$26.12	\$823,616
Caldwell	\$93,269	1,819	\$51	\$91,290	\$61,994	1,809	\$34.27	\$61,343
Cameron	\$366,504	1,885	\$194	\$351,722	\$62,766	1,851	\$33.91	\$61,479
Catahoula	\$113,817	1,813	\$63	\$111,699	\$73,184	1,778	\$41.16	\$72,977
Claiborne	\$297,923	2,706	\$110	\$299,530	\$83,860	2,694	\$31.13	\$84,767
Concordia	\$0	3,767	\$0	\$0	\$122,467	3,726	\$32.87	\$120,929
DeSoto	\$0	4,816	\$0	\$0	\$160,516	4,840	\$33.16	\$155,554
East Baton Rouge	\$8,916,813	51,095	\$175	\$7,899,850	\$1,405,042	50,803	\$27.66	\$1,248,628
East Carroll	\$130,190	1,722	\$76	\$125,248	\$53,761	1,709	\$31.46	\$51,846
East Feliciana	\$399,040	2,473	\$161	\$369,012	\$80,773	2,428	\$33.27	\$76,255
Evangeline	\$0	6,232	\$0	\$0	\$171,621	6,183	\$27.76	\$170,668
Franklin	\$305,731	3,716	\$82	\$299,792	\$97,223	3,702	\$26.26	\$96,007
Grant	\$0	3,594	\$0	\$0	\$108,745	3,572	\$30.44	\$110,589
Iberia	\$768,993	14,342	\$54	\$755,676	\$359,799	14,042	\$25.62	\$358,526
Iberville	\$815,110	4,769	\$171	\$733,248	\$134,222	4,567	\$29.39	\$126,024
Jackson	\$0	2,522	\$0	\$0	\$75,708	2,433	\$31.12	\$73,848
Jefferson	\$7,899,973	50,077	\$158	\$7,858,762	\$1,468,275	49,931	\$29.41	\$1,462,824
Jefferson Davis	\$374,353	5,737	\$65	\$366,665	\$159,489	5,693	\$28.01	\$158,004
Lafayette	\$1,939,111	29,094	\$67	\$1,954,993	\$638,968	28,933	\$22.08	\$644,272
Lafourche	\$1,104,377	15,067	\$73	\$1,092,445	\$402,838	15,036	\$26.79	\$400,912
LaSalle	\$157,003	2,537	\$62	\$158,720	\$86,518	2,549	\$33.94	\$86,886
Lincoln	\$0	6,596	\$0	\$0	\$145,597	6,550	\$22.23	\$144,828
Livingston	\$0	19,916	\$0	\$0	\$448,240	20,415	\$21.96	\$457,229
Madison	\$395,986	2,360	\$168	\$375,312	\$65,849	2,302	\$28.61	\$63,915
Morehouse	\$490,129	5,134	\$95	\$484,690	\$123,539	5,121	\$24.12	\$123,060
Natchitoches	\$391,619	6,657	\$59	\$389,518	\$168,087	6,616	\$25.41	\$167,757
Orleans	\$10,540,777	70,912	\$149	\$9,772,761	\$1,278,191	68,088	\$18.77	\$1,231,106
Ouachita	\$0	17,620	\$0	\$0	\$542,706	17,602	\$30.83	\$558,239
Plaquemines	\$291,773	4,727	\$62	\$294,500	\$173,840	4,610	\$37.71	\$179,123
Pointe Coupee	\$422,566	3,158	\$134	\$423,842	\$102,365	3,168	\$32.31	\$102,197
Rapides	\$3,710,521	22,520	\$165	\$3,649,140	\$642,690	22,402	\$28.69	\$634,508
Red River	\$334,357	1,647	\$203	\$315,259	\$63,072	1,532	\$41.17	\$63,937
Richland	\$9,080	3,566	\$3	\$10,425	\$106,093	3,519	\$30.15	\$104,771
Sabine	\$0	4,158	\$0	\$0	\$121,212	4,129	\$29.36	\$119,818
St. Bernard	\$0	8,406	\$0	\$0	\$192,322	8,383	\$22.94	\$194,875
St. Charles	\$0	9,641	\$0	\$0	\$284,288	9,463	\$30.04	\$283,157
St. Helena	\$228,130	1,333	\$171	\$228,114	\$59,068	1,316	\$44.88	\$59,870
St. James	\$701,074	3,777	\$186	\$699,546	\$128,105	3,803	\$33.69	\$126,708
St. John the Baptist	\$1,119,258	6,104	\$183	\$1,136,979	\$161,546	6,173	\$26.17	\$162,594
St. Landry	\$92,418	15,331	\$6	\$90,828	\$481,858	15,331	\$31.43	\$475,787
St. Martin	\$347,511	8,418	\$41	\$341,653	\$198,707	8,374	\$23.73	\$197,742
St. Mary	\$318,532	10,321	\$31	\$308,884	\$279,681	10,181	\$27.47	\$273,711
St. Tammany	\$362,798	32,844	\$11	\$381,502	\$929,136	33,951	\$27.37	\$949,246
Tangipahoa	\$2,317,638	17,839	\$130	\$2,367,430	\$420,684	17,656	\$23.83	\$433,968
Tensas	\$143,741	953	\$151	\$131,521	\$45,644	922	\$49.51	\$43,123
Terrebonne	\$2,873,694	19,262	\$149	\$2,866,313	\$524,229	19,274	\$27.20	\$523,246
Union	\$0	3,487	\$0	\$0	\$97,236	3,429	\$28.36	\$93,843
Vermilion	\$1,405,239	8,687	\$162	\$1,398,546	\$191,386	8,710	\$21.97	\$189,667
Vernon	\$1,546,233	9,794	\$158	\$1,524,542	\$316,027	9,631	\$32.81	\$316,584
Washington	\$567,537	4,496	\$126	\$571,032	\$110,868	4,530	\$24.47	\$110,898
Webster	\$154,833	7,527	\$21	\$157,185	\$186,111	7,516	\$24.76	\$185,329
West Baton Rouge	\$605,895	3,641	\$166	\$583,822	\$110,093	3,510	\$31.37	\$110,328
West Carroll	\$18,940	2,481	\$8	\$19,000	\$58,650	2,382	\$24.62	\$58,473
West Feliciana	\$0	2,209	\$0	\$0	\$70,476	2,224	\$31.69	\$70,732
Winn	\$131,366	2,813	\$47	\$126,665	\$88,281	2,779	\$31.77	\$85,620
City of Monroe	\$1,554,565	9,546	\$163	\$1,510,684	\$277,304	9,325	\$29.74	\$275,630
City of Bogalusa	\$0	3,016	\$0	\$0	\$89,005	2,887	\$30.83	\$88,945
Zachary Community	\$0	-	\$175	\$564,200	\$0	0	\$27.66	\$89,176
City of Baker	\$0	-	\$175	\$378,700	\$0	0	\$27.66	\$59,856
<b>STATE TOTALS</b>	<b>\$65,417,228</b>	<b>712,598</b>	<b>\$92</b>	<b>\$64,202,643</b>	<b>\$19,319,103</b>	<b>708,238</b>	<b>\$27.28</b>	<b>\$19,256,579</b>



# Table 4: FY 2003-04 Budget Letter

## Level 3 Unequalized Funding

SCHOOL SYSTEM	Foreign Language Associates		Accountability Student Transfer	
	Number of Foreign Associate Teachers - - FY 2003-2004	Level 3 State Funding for Foreign Associate Teachers	Number of Students Received from CA 2/3 Schools	2003-04 Accountability Reward Amount
	(9)	\$20,000 (10)	Based on 2002-03 Data (11)	\$2,649 (12)
Acadia	9	\$180,000	0	\$0
Allen	0	\$0	0	\$0
Ascension	2	\$40,000	0	\$0
Assumption	7	\$140,000	0	\$0
Avoyelles	0	\$0	0	\$0
Beauregard	0	\$0	0	\$0
Bienville	0	\$0	0	\$0
Bossier	2	\$40,000	0	\$0
Caddo	8	\$160,000	0	\$0
Calcasieu	24	\$480,000	0	\$0
Caldwell	0	\$0	0	\$0
Cameron	2	\$40,000	0	\$0
Catahoula	0	\$0	0	\$0
Claiborne	0	\$0	0	\$0
Concordia	3	\$60,000	0	\$0
DeSoto	6	\$120,000	0	\$0
East Baton Rouge	5	\$100,000	0	\$0
East Carroll	0	\$0	0	\$0
East Feliciana	0	\$0	0	\$0
Evangeline	0	\$0	0	\$0
Franklin	0	\$0	0	\$0
Grant	0	\$0	0	\$0
Iberia	3	\$60,000	0	\$0
Iberville	0	\$0	0	\$0
Jackson	3	\$60,000	0	\$0
Jefferson	3	\$60,000	0	\$0
Jefferson Davis	3	\$60,000	0	\$0
Lafayette	31	\$620,000	0	\$0
Lafourche	48	\$960,000	0	\$0
LaSalle	0	\$0	0	\$0
Lincoln	3	\$60,000	0	\$0
Livingston	5	\$100,000	0	\$0
Madison	0	\$0	0	\$0
Morehouse	0	\$0	0	\$0
Natchitoches	0	\$0	0	\$0
Orleans	36	\$720,000	0	\$0
Ouachita	8	\$160,000	0	\$0
Plaquemines	3	\$60,000	0	\$0
Pointe Coupee	3	\$60,000	0	\$0
Rapides	2	\$40,000	0	\$0
Red River	0	\$0	0	\$0
Richland	4	\$80,000	0	\$0
Sabine	0	\$0	0	\$0
St. Bernard	0	\$0	0	\$0
St. Charles	0	\$0	0	\$0
St. Helena	0	\$0	0	\$0
St. James	0	\$0	0	\$0
St. John the Baptist	6	\$120,000	0	\$0
St. Landry	22	\$440,000	0	\$0
St. Martin	14	\$280,000	0	\$0
St. Mary	0	\$0	0	\$0
St. Tammany	5	\$100,000	0	\$0
Tangipahoa	1	\$20,000	0	\$0
Tensas	2	\$40,000	0	\$0
Terrebonne	1	\$20,000	0	\$0
Union	0	\$0	0	\$0
Vermilion	0	\$0	0	\$0
Vernon	4	\$80,000	0	\$0
Washington	0	\$0	0	\$0
Webster	0	\$0	0	\$0
West Baton Rouge	0	\$0	0	\$0
West Carroll	0	\$0	0	\$0
West Feliciana	0	\$0	0	\$0
Winn	0	\$0	0	\$0
City of Monroe	0	\$0	0	\$0
City of Bogalusa	0	\$0	0	\$0
Zachary Community	0	\$0	0	\$0
City of Baker	0	\$0	0	\$0
<b>STATE TOTALS</b>	<b>278</b>	<b>\$5,560,000</b>	<b>0</b>	<b>\$0</b>



# Table 4: FY 2003-04 Budget Letter

## Level 3 Unequalized Funding

SCHOOL SYSTEM	Hold Harmless				TOTAL LEVEL 3
	Prior Year Hold Harmless Per Pupil Amount	Current Year Hold Harmless Amount	Amount Received in Prior Year and Not to Exceed	2003-2004 Lesser Amount of Current Year or Amount Not to Exceed	TOTAL LEVEL 3 UNEQUALIZED FUNDING
	(13)	(14)	(15)	(16)	(17)
Acadia	\$0	\$0	\$0	\$0	\$1,933,220
Allen	\$0	\$0	\$0	\$0	\$636,702
Ascension	\$0	\$0	\$0	\$0	\$459,237
Assumption	\$0	\$0	\$0	\$0	\$353,451
Avoyelles	\$0	\$0	\$0	\$0	\$927,800
Beauregard	\$0	\$0	\$0	\$0	\$337,163
Bienville	\$0	\$0	\$0	\$0	\$125,186
Bossier	\$0	\$0	\$0	\$0	\$3,204,788
Caddo	\$0	\$0	\$0	\$0	\$5,574,324
Calcasieu	\$0	\$0	\$0	\$0	\$2,344,172
Caldwell	\$0	\$0	\$0	\$0	\$152,633
Cameron	\$0	\$0	\$0	\$0	\$453,201
Catahoula	\$0	\$0	\$0	\$0	\$184,676
Claiborne	\$0	\$0	\$0	\$0	\$384,297
Concordia	\$61	\$224,419	\$227,286	\$224,419	\$405,348
DeSoto	\$0	\$0	\$0	\$0	\$275,554
East Baton Rouge	\$567	\$25,595,514	\$28,805,301	\$25,595,514	\$34,843,992
East Carroll	\$0	\$0	\$0	\$0	\$177,094
East Feliciana	\$0	\$0	\$0	\$0	\$445,267
Evangeline	\$30	\$184,440	\$185,490	\$184,440	\$355,108
Franklin	\$0	\$0	\$0	\$0	\$395,799
Grant	\$0	\$0	\$0	\$0	\$110,589
Iberia	\$0	\$0	\$0	\$0	\$1,174,202
Iberville	\$586	\$2,512,768	\$2,676,262	\$2,512,768	\$3,372,040
Jackson	\$0	\$0	\$0	\$0	\$133,848
Jefferson	\$523	\$26,013,497	\$26,113,913	\$26,013,497	\$35,395,083
Jefferson Davis	\$0	\$0	\$0	\$0	\$584,669
Lafayette	\$69	\$2,013,351	\$1,996,377	\$1,996,377	\$5,215,642
Lafourche	\$0	\$0	\$0	\$0	\$2,453,357
LaSalle	\$0	\$0	\$0	\$0	\$245,606
Lincoln	\$0	\$0	\$0	\$0	\$204,828
Livingston	\$0	\$0	\$0	\$0	\$557,229
Madison	\$0	\$0	\$0	\$0	\$439,227
Morehouse	\$0	\$0	\$0	\$0	\$607,750
Natchitoches	\$0	\$0	\$0	\$0	\$557,275
Orleans	\$0	\$0	\$0	\$0	\$11,723,867
Ouachita	\$0	\$0	\$0	\$0	\$718,239
Plaquemines	\$1,497	\$7,110,750	\$6,901,170	\$6,901,170	\$7,434,793
Pointe Coupee	\$112	\$354,256	\$354,816	\$354,256	\$940,295
Rapides	\$0	\$0	\$0	\$0	\$4,323,648
Red River	\$0	\$0	\$0	\$0	\$379,196
Richland	\$0	\$0	\$0	\$0	\$195,196
Sabine	\$0	\$0	\$0	\$0	\$119,818
St. Bernard	\$0	\$0	\$0	\$0	\$194,875
St. Charles	\$1,010	\$9,520,260	\$9,557,630	\$9,520,260	\$9,803,417
St. Helena	\$0	\$0	\$0	\$0	\$287,984
St. James	\$498	\$1,872,978	\$1,893,894	\$1,872,978	\$2,699,232
St. John the Baptist	\$0	\$0	\$0	\$0	\$1,419,573
St. Landry	\$0	\$0	\$0	\$0	\$1,006,615
St. Martin	\$0	\$0	\$0	\$0	\$819,395
St. Mary	\$0	\$0	\$0	\$0	\$582,595
St. Tammany	\$0	\$0	\$0	\$0	\$1,430,748
Tangipahoa	\$0	\$0	\$0	\$0	\$2,821,398
Tensas	\$0	\$0	\$0	\$0	\$214,644
Terrebonne	\$0	\$0	\$0	\$0	\$3,409,559
Union	\$0	\$0	\$0	\$0	\$93,843
Vermilion	\$0	\$0	\$0	\$0	\$1,588,213
Vernon	\$0	\$0	\$0	\$0	\$1,921,126
Washington	\$0	\$0	\$0	\$0	\$681,930
Webster	\$0	\$0	\$0	\$0	\$342,514
West Baton Rouge	\$0	\$0	\$0	\$0	\$694,150
West Carroll	\$0	\$0	\$0	\$0	\$77,473
West Feliciana	\$2,697	\$6,019,704	\$5,908,357	\$5,908,357	\$5,979,089
Winn	\$0	\$0	\$0	\$0	\$212,285
City of Monroe	\$0	\$0	\$0	\$0	\$1,786,314
City of Bogalusa	\$0	\$0	\$0	\$0	\$88,945
Zachary Community	\$0	\$0	\$0	\$0	\$653,376
City of Baker	\$0	\$0	\$0	\$0	\$438,556
<b>STATE TOTALS</b>	<b>\$507</b>	<b>\$81,421,937</b>	<b>\$84,620,496</b>	<b>\$81,084,036</b>	<b>\$170,103,258</b>

**TABLE 5: FY 2003-2004 BUDGET LETTER FOR THE LAB. SCHOOLS**

School	October 1, 2003 Membership	MFP State Average Per Pupil 2003-04 <small>(Table 3, col. 33)</small>	Total Allocation	2002-2003 Student Audit Adjustments	Adjustment of 2002-03 Per Pupil Amount	Total Allocation with Adjustments	Amount Allocated July 2003 through February 2004	Total Allocation for the Four Remaining Months	Monthly Payments for March through June 2004
	(1)	(2)	(3)	(4)a	(4)b	(5)	(6)	(7)	(8)
<b>LSU</b>									
Lab. School	903	\$3,617	\$3,266,151	\$0	(\$3,215)	\$3,262,936	\$2,009,752	\$1,253,184	\$313,296
<b>Southern Univ.</b>									
Lab. School	442	\$3,617	\$1,598,714	\$0	(\$1,714)	\$1,597,000	\$1,071,224	\$525,776	\$131,444
<b>TOTAL</b>	<b>1,345</b>		<b>\$4,864,865</b>	<b>\$0</b>	<b>(\$4,929)</b>	<b>\$4,859,936</b>	<b>\$3,080,976</b>	<b>\$1,778,960</b>	<b>\$444,740</b>

**TABLE 6: FY 2003-04 Budget Letter  
Local Wealth Factor**

LEA	School System	OCT. 1, 2003 WEIGHTED STUDENT MEMBERSHIP	PROPERTY AND SALES CAPACITY				OTHER REVENUES: Includes State and Federal taxes in lieu of & 50% of earnings from 16th section and from other real estate	PER PUPIL
			PROPERTY CAPACITY INCLUDING DEBT	PER PUPIL	SALES CAPACITY INCLUDING DEBT	PER PUPIL		
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	ACADIA	13,564	\$6,999,629	\$516	\$12,069,334	\$890	\$379,695	\$28
2	ALLEN	5,805	\$2,655,121	\$457	\$3,481,209	\$600	\$93,673	\$16
3	ASCENSION	20,597	\$17,820,178	\$865	\$26,446,102	\$1,284	\$152,894	\$7
4	ASSUMPTION	6,187	\$3,005,657	\$486	\$3,352,647	\$542	\$120,422	\$19
5	AVOYELLES	8,798	\$2,915,736	\$331	\$5,878,859	\$668	\$259,765	\$30
6	BEAUREGARD	8,171	\$5,472,619	\$670	\$5,928,204	\$726	\$292,824	\$36
7	BIENVILLE	3,612	\$5,165,450	\$1,430	\$2,619,479	\$725	\$145,176	\$40
8	BOSSIER	23,965	\$16,074,582	\$671	\$28,658,836	\$1,196	\$729,636	\$30
9	CADDO	58,475	\$35,657,780	\$610	\$67,211,479	\$1,149	\$2,388,506	\$41
10	CALCASIEU	42,453	\$35,565,234	\$838	\$59,556,517	\$1,403	\$1,018,506	\$24
11	CALDWELL	2,673	\$1,119,161	\$419	\$1,448,068	\$542	\$84,327	\$32
12	CAMERON	2,820	\$5,726,993	\$2,031	\$230,236	\$82	\$672,043	\$238
13	CATAHOULA	2,591	\$1,122,393	\$433	\$1,291,945	\$499	\$100,147	\$39
14	CLAIBORNE	4,217	\$2,837,992	\$673	\$2,096,049	\$497	\$192,090	\$46
15	CONCORDIA	5,225	\$4,084,221	\$782	\$3,002,980	\$575	\$160,295	\$31
16	DESOTO	6,871	\$7,091,001	\$1,032	\$5,826,855	\$848	\$355,160	\$52
17	EAST BATON ROUGE	59,585	\$77,351,521	\$1,298	\$115,780,189	\$1,943	\$3,942,821	\$66
18	EAST CARROLL	2,547	\$1,173,902	\$461	\$896,071	\$352	\$76,462	\$30
19	EAST FELICIANA	3,534	\$2,265,168	\$641	\$1,792,371	\$507	\$80,717	\$23
20	EVANGELINE	8,890	\$4,301,569	\$484	\$4,556,150	\$513	\$241,790	\$27
21	FRANKLIN	5,319	\$1,836,229	\$345	\$3,363,566	\$632	\$68,428	\$13
22	GRANT	5,352	\$1,195,638	\$223	\$1,406,926	\$263	\$538,155	\$101
23	IBERIA	19,627	\$10,220,467	\$521	\$17,877,153	\$911	\$540,798	\$28
24	IBERVILLE	6,396	\$11,553,534	\$1,806	\$13,723,522	\$2,146	\$204,134	\$32
25	JACKSON	3,447	\$2,512,512	\$729	\$3,291,724	\$955	\$100,170	\$29
26	JEFFERSON	69,678	\$83,326,014	\$1,196	\$138,917,241	\$1,994	\$2,145,528	\$31
27	JEFFERSON DAVIS	8,176	\$4,378,096	\$535	\$5,845,189	\$715	\$306,681	\$38
28	LAFAYETTE	38,254	\$33,162,011	\$867	\$66,958,499	\$1,750	\$2,044,898	\$53
29	LAFOURCHE	19,918	\$15,843,562	\$795	\$17,941,527	\$901	\$1,140,400	\$57
30	LASALLE	3,570	\$1,671,106	\$468	\$2,357,944	\$660	\$83,838	\$23
31	LINCOLN	8,786	\$6,504,381	\$740	\$9,969,045	\$1,135	\$278,099	\$32
32	LIVINGSTON	26,543	\$6,438,463	\$243	\$14,880,390	\$561	\$658,385	\$25
33	MADISON	3,336	\$1,864,643	\$559	\$1,656,797	\$497	\$59,212	\$18
34	MOREHOUSE	7,388	\$4,603,320	\$623	\$5,507,291	\$745	\$295,336	\$40
35	NATCHITOCHE	9,108	\$4,777,825	\$525	\$8,365,682	\$919	\$663,522	\$73
36	ORLEANS	87,830	\$75,644,605	\$861	\$116,103,294	\$1,322	\$3,421,379	\$39
37	OUACHITA	24,101	\$12,910,278	\$536	\$19,849,350	\$824	\$750,141	\$31
38	PLAQUEMINES	6,661	\$21,840,465	\$3,279	\$9,308,958	\$1,398	\$121,461	\$18
39	POINTE COUPEE	5,046	\$9,129,539	\$1,809	\$4,692,817	\$930	\$152,933	\$30
40	RAPIDES	30,046	\$17,549,303	\$584	\$33,640,339	\$1,120	\$1,196,210	\$40
41	RED RIVER	2,372	\$1,075,801	\$454	\$1,205,579	\$508	\$46,884	\$20
42	RICHLAND	5,055	\$2,241,988	\$444	\$2,979,783	\$589	\$314,614	\$62
43	SABINE	6,077	\$2,873,959	\$473	\$4,371,765	\$719	\$172,285	\$28
44	ST. BERNARD	11,623	\$10,024,331	\$862	\$14,254,339	\$1,226	\$358,168	\$31
45	ST. CHARLES	12,511	\$27,936,156	\$2,233	\$16,606,363	\$1,327	\$288,051	\$23
46	ST. HELENA	2,172	\$1,288,859	\$593	\$852,496	\$392	\$35,073	\$16
47	ST. JAMES	5,566	\$9,888,443	\$1,777	\$7,065,024	\$1,269	\$87,335	\$16
48	ST. JOHN THE BAPTIST	9,312	\$7,178,784	\$771	\$9,668,262	\$1,038	\$208,643	\$22
49	ST. LANDRY	21,099	\$11,747,958	\$557	\$14,791,433	\$701	\$660,054	\$31
50	ST. MARTIN	11,482	\$5,046,605	\$440	\$7,211,399	\$628	\$553,771	\$48
51	ST. MARY	13,711	\$11,558,147	\$843	\$12,960,307	\$945	\$613,170	\$45
52	ST. TAMMANY	47,873	\$25,447,525	\$532	\$52,664,059	\$1,100	\$1,789,692	\$37
53	TANGIPAHOA	24,721	\$10,239,625	\$414	\$21,440,366	\$867	\$234,213	\$9
54	TENSAS	1,477	\$1,646,019	\$1,114	\$743,986	\$504	\$62,969	\$43
55	TERREBONNE	26,645	\$16,708,731	\$627	\$31,039,477	\$1,165	\$364,985	\$14
56	UNION	4,804	\$3,714,926	\$773	\$3,172,612	\$660	\$162,045	\$34
57	VERMILION	11,835	\$7,978,824	\$674	\$10,425,713	\$881	\$3,151,804	\$266
58	VERNON	12,811	\$3,504,082	\$274	\$7,102,892	\$554	\$687,685	\$54
59	WASHINGTON	6,888	\$2,038,831	\$296	\$3,206,101	\$465	\$144,834	\$21
60	WEBSTER	10,027	\$5,025,355	\$501	\$8,236,796	\$821	\$535,178	\$53
61	WEST BATON ROUGE	5,081	\$7,986,343	\$1,572	\$6,384,773	\$1,257	\$130,172	\$26
62	WEST CARROLL	3,487	\$1,668,508	\$478	\$1,639,293	\$470	\$103,390	\$30
63	WEST FELICIANA	3,378	\$11,685,062	\$3,459	\$2,639,205	\$781	\$54,606	\$16
64	WINN	3,975	\$1,879,186	\$473	\$2,928,906	\$737	\$445,475	\$112
65	CITY OF MONROE	13,025	\$12,450,777	\$956	\$20,968,850	\$1,610	\$316,427	\$24
66	CITY OF BOGALUSA	4,818	\$2,458,569	\$510	\$3,899,166	\$809	\$159,794	\$33
67	ZACHARY COMMUNITY	4,300	\$3,404,482	\$792	\$4,589,564	\$1,067	\$0	\$0
68	CITY OF BAKER	3,138	\$929,544	\$296	\$2,100,000	\$669	\$0	\$0
	<b>STATE TOTAL</b>	<b>968,425</b>	<b>\$774,995,320</b>	<b>\$800</b>	<b>\$1,122,929,345</b>	<b>\$1,160</b>	<b>\$37,937,962</b>	<b>\$39</b>

**TABLE 6: FY 2003-04 Budget Letter  
Local Wealth Factor**

School System	LOCAL WEALTH FACTOR				2002-2003 ACTUAL REVENUES (INCLUDING DEBT)	LOCAL EFFORT INDEX		
	COMBINED CAPACITY INCLUDING DEBT	PER PUPIL	FISCAL CAPACITY INDEX LWF	RANK OF LWF		PER PUPIL	EFFORT INDEX	RANK
	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
ACADIA	\$19,448,658	\$1,434	0.717286	35	\$11,956,786	\$882	0.614790	66
ALLEN	\$6,230,002	\$1,073	0.536879	53	\$6,849,943	\$1,180	1.099515	19
ASCENSION	\$44,419,174	\$2,157	1.078840	16	\$50,357,203	\$2,445	1.133684	13
ASSUMPTION	\$6,478,726	\$1,047	0.523842	54	\$7,622,624	\$1,232	1.176565	12
AVOYELLES	\$9,054,360	\$1,029	0.514833	55	\$6,033,594	\$686	0.666372	63
BEAUREGARD	\$11,693,647	\$1,431	0.715925	36	\$13,186,798	\$1,614	1.127683	15
BIENVILLE	\$7,930,105	\$2,195	1.098305	15	\$10,362,806	\$2,869	1.306765	7
BOSSIER	\$45,463,054	\$1,897	0.949014	20	\$43,479,788	\$1,814	0.956375	40
CADDO	\$105,257,764	\$1,800	0.900484	26	\$126,563,198	\$2,164	1.202411	11
CALCASIEU	\$96,140,257	\$2,265	1.132893	13	\$100,514,379	\$2,368	1.045495	24
CALDWELL	\$2,651,556	\$992	0.496243	58	\$2,604,001	\$974	0.982066	35
CAMERON	\$6,629,273	\$2,351	1.176005	12	\$8,778,426	\$3,113	1.324190	6
CATAHOULA	\$2,514,485	\$970	0.485483	62	\$2,391,673	\$923	0.951158	44
CLAIBORNE	\$5,126,131	\$1,216	0.608105	47	\$5,608,808	\$1,330	1.094160	21
CONCORDIA	\$7,247,495	\$1,387	0.693894	39	\$7,179,982	\$1,374	0.990685	33
DESOTO	\$13,273,016	\$1,932	0.966363	18	\$18,029,235	\$2,624	1.358340	4
EAST BATON ROUGE	\$197,074,531	\$3,307	1.654569	5	\$204,706,029	\$3,436	1.038725	28
EAST CARROLL	\$2,146,435	\$843	0.421580	65	\$1,843,445	\$724	0.858840	49
EAST FELICIANA	\$4,138,255	\$1,171	0.585789	48	\$3,115,170	\$881	0.752780	58
EVANGELINE	\$9,099,508	\$1,024	0.512046	56	\$8,688,960	\$977	0.954883	41
FRANKLIN	\$5,268,223	\$990	0.495478	59	\$3,323,387	\$625	0.630834	65
GRANT	\$3,140,719	\$587	0.293565	68	\$2,878,449	\$538	0.916501	46
IBERIA	\$28,638,417	\$1,459	0.729937	34	\$28,190,066	\$1,436	0.984347	34
IBERVILLE	\$25,481,189	\$3,984	1.992981	3	\$25,536,432	\$3,993	1.002166	31
JACKSON	\$5,904,406	\$1,713	0.856892	29	\$7,513,032	\$2,180	1.272449	8
JEFFERSON	\$224,388,783	\$3,220	1.611007	6	\$175,393,104	\$2,517	0.781646	54
JEFFERSON DAVIS	\$10,529,965	\$1,288	0.644284	45	\$13,170,731	\$1,611	1.250786	9
LAFAYETTE	\$102,165,408	\$2,671	1.336036	10	\$98,683,621	\$2,580	0.965919	39
LAFOURCHE	\$34,925,488	\$1,753	0.877177	27	\$36,350,666	\$1,825	1.040811	26
LASALLE	\$4,112,888	\$1,152	0.576329	49	\$4,600,221	\$1,289	1.118491	16
LINCOLN	\$16,751,525	\$1,907	0.953796	19	\$18,969,076	\$2,159	1.132376	14
LIVINGSTON	\$21,977,238	\$828	0.414206	66	\$26,489,634	\$998	1.205316	10
MADISON	\$3,580,652	\$1,073	0.536944	52	\$1,784,406	\$535	0.498342	68
MOREHOUSE	\$10,405,947	\$1,408	0.704604	37	\$8,210,149	\$1,111	0.788987	53
NATCHITOCHE	\$13,807,029	\$1,516	0.758347	32	\$12,191,718	\$1,339	0.883008	48
ORLEANS	\$195,169,278	\$2,222	1.111632	14	\$185,837,600	\$2,116	0.952186	43
OUACHITA	\$33,509,770	\$1,390	0.695550	38	\$46,531,272	\$1,931	1.388589	3
PLAQUEMINES	\$31,270,884	\$4,695	2.348508	1	\$22,113,981	\$3,320	0.707175	60
POINTE COUPEE	\$13,975,289	\$2,770	1.385497	9	\$9,579,769	\$1,898	0.685479	62
RAPIDES	\$52,385,852	\$1,744	0.872205	28	\$53,558,631	\$1,783	1.022386	29
RED RIVER	\$2,328,264	\$982	0.491030	60	\$3,461,756	\$1,459	1.486837	1
RICHLAND	\$5,536,386	\$1,095	0.547894	51	\$5,494,675	\$1,087	0.992467	32
SABINE	\$7,418,009	\$1,221	0.610646	46	\$6,895,659	\$1,135	0.929580	45
ST. BERNARD	\$24,636,838	\$2,120	1.060371	17	\$26,477,168	\$2,278	1.074701	23
ST. CHARLES	\$44,830,569	\$3,583	1.792559	4	\$64,882,655	\$5,186	1.447287	2
ST. HELENA	\$2,176,428	\$1,002	0.501276	57	\$1,537,582	\$708	0.706469	61
ST. JAMES	\$17,040,802	\$3,062	1.531576	7	\$16,702,279	\$3,001	0.980135	36
ST. JOHN THE BAPTIST	\$17,055,689	\$1,832	0.916257	23	\$19,056,024	\$2,046	1.117281	17
ST. LANDRY	\$27,199,445	\$1,289	0.644894	44	\$24,405,190	\$1,157	0.897272	47
ST. MARTIN	\$12,811,774	\$1,116	0.558190	50	\$12,553,976	\$1,093	0.979880	37
ST. MARY	\$25,131,623	\$1,833	0.916943	22	\$23,967,535	\$1,748	0.953681	42
ST. TAMMANY	\$79,901,277	\$1,669	0.834941	30	\$107,629,390	\$2,248	1.347028	5
TANGIPAHOA	\$31,914,203	\$1,291	0.645819	43	\$26,602,047	\$1,076	0.833545	50
TENSAS	\$2,452,973	\$1,661	0.830814	41	\$1,850,451	\$1,253	0.754368	57
TERREBONNE	\$48,113,193	\$1,806	0.903316	25	\$38,477,136	\$1,444	0.799724	52
UNION	\$7,049,583	\$1,467	0.734094	33	\$4,156,062	\$865	0.589551	67
VERMILION	\$21,556,340	\$1,821	0.911170	24	\$16,404,092	\$1,386	0.760987	55
VERNON	\$11,294,660	\$882	0.441045	64	\$11,807,860	\$922	1.045438	25
WASHINGTON	\$5,389,765	\$782	0.391445	67	\$5,277,112	\$766	0.979092	38
WEBSTER	\$13,797,329	\$1,376	0.688361	40	\$13,840,633	\$1,380	1.003139	30
WEST BATON ROUGE	\$14,501,287	\$2,854	1.427738	8	\$12,054,172	\$2,372	0.831249	51
WEST CARROLL	\$3,411,192	\$978	0.489380	61	\$2,155,459	\$618	0.631877	64
WEST FELICIANA	\$14,378,874	\$4,257	2.129396	2	\$10,916,998	\$3,232	0.759239	56
WINN	\$5,253,567	\$1,322	0.661162	42	\$5,822,107	\$1,465	1.108221	18
CITY OF MONROE	\$33,736,054	\$2,590	1.295711	11	\$36,301,378	\$2,787	1.076040	22
CITY OF BOGALUSA	\$6,517,529	\$1,353	0.676720	41	\$4,884,409	\$1,014	0.749422	59
ZACHARY COMMUNITY	\$7,994,047	\$1,859	0.930014	21	\$8,303,763	\$1,931	1.038745	27
CITY OF BAKER	\$3,029,544	\$965	0.482966	63	\$3,328,725	\$1,061	1.098753	20
<b>STATE TOTAL</b>	<b>\$1,935,862,627</b>	<b>\$1,999</b>	<b>1.000000</b>		<b>\$1,936,025,074</b>	<b>\$1,999</b>	<b>1.00</b>	



**TABLE 7: FY 2003-04 Budget Letter  
FY 2002-2003 Local Property and Sales Tax Revenues**

LEA	School System	2002 ASSESSED PROPERTY VALUE			AD VALOREM CONSTITUTIONAL TAX	
		TOTAL ASSESSED PROPERTY VALUE	ASSESSED HOMESTEAD EXEMPTION	NET ASSESSED TAXABLE PROPERTY	PARISH MILL RATE	PARISH REVENUE AMOUNT
		(1)	(2)	(3)	(4)	(5)
1	ACADIA	\$225,073,920	\$57,352,020	\$167,721,900	5.14	\$821,029
2	ALLEN	\$84,755,970	\$21,135,190	\$63,620,780	4.26	\$274,165
3	ASCENSION	\$544,300,540	\$117,301,620	\$426,998,920	3.61	\$1,528,997
4	ASSUMPTION	\$97,424,370	\$25,404,200	\$72,020,170	5.51	\$395,375
5	AVOYELLES	\$117,270,730	\$47,405,200	\$69,865,530	3.32	\$233,395
6	BEAUREGARD	\$168,836,615	\$37,704,225	\$131,132,390	4.30	\$599,798
7	BIENVILLE	\$135,985,810	\$12,213,660	\$123,772,150	6.23	\$759,768
8	BOSSIER	\$510,317,850	\$125,146,100	\$385,171,750	4.22	\$1,598,376
9	CADDO	\$1,151,282,410	\$296,867,080	\$854,415,330	9.41	\$7,672,793
10	CALCASIEU	\$1,085,578,800	\$233,381,000	\$852,197,800	5.82	\$4,898,656
11	CALDWELL	\$37,173,910	\$10,357,080	\$26,816,830	5.12	\$134,357
12	CAMERON	\$148,454,569	\$11,226,987	\$137,227,582	4.64	\$647,989
13	CATAHOULA	\$38,574,530	\$11,680,260	\$26,894,270	4.44	\$118,932
14	CLAIBORNE	\$85,058,395	\$17,055,730	\$68,002,665	6.29	\$443,193
15	CONCORDIA	\$121,178,680	\$23,314,460	\$97,864,220	3.08	\$250,882
16	DESOTO	\$200,729,116	\$30,817,819	\$169,911,297	4.56	\$774,091
17	EAST BATON ROUGE	\$2,399,178,784	\$545,717,174	\$1,853,461,610	5.25	\$9,545,275
18	EAST CARROLL	\$33,851,670	\$5,723,170	\$28,128,500	6.06	\$172,529
19	EAST FELICIANA	\$81,259,770	\$26,982,860	\$54,276,910	3.34	\$188,627
20	EVANGELINE	\$139,826,160	\$36,753,950	\$103,072,210	4.56	\$468,995
21	FRANKLIN	\$68,055,387	\$24,056,506	\$43,998,881	4.31	\$186,507
22	GRANT	\$49,481,544	\$20,832,213	\$28,649,331	5.93	\$169,158
23	IBERIA	\$331,349,976	\$86,451,843	\$244,898,133	5.28	\$1,280,807
24	IBERVILLE	\$314,512,331	\$37,671,860	\$276,840,471	3.93	\$1,089,778
25	JACKSON	\$75,865,180	\$15,661,520	\$60,203,660	4.85	\$292,592
26	JEFFERSON	\$2,754,089,853	\$757,470,200	\$1,996,619,653	2.91	\$5,679,245
27	JEFFERSON DAVIS	\$140,088,350	\$35,182,429	\$104,905,921	6.48	\$673,901
28	LAFAYETTE	\$1,063,999,041	\$269,386,165	\$794,612,876	4.59	\$3,501,042
29	LAFOURCHE	\$508,942,510	\$129,306,360	\$379,636,150	3.93	\$1,472,972
30	LASALLE	\$54,938,172	\$14,895,899	\$40,042,273	5.54	\$208,502
31	LINCOLN	\$199,432,210	\$43,577,210	\$155,855,000	4.99	\$779,247
32	LIVINGSTON	\$303,661,740	\$149,386,240	\$154,275,500	3.29	\$486,927
33	MADISON	\$54,407,136	\$9,727,416	\$44,679,720	4.76	\$209,184
34	MOREHOUSE	\$140,655,640	\$30,353,010	\$110,302,630	5.57	\$592,937
35	NATCHITOCHE	\$153,720,620	\$39,236,580	\$114,484,040	4.65	\$511,738
36	ORLEANS	\$2,291,227,332	\$478,666,076	\$1,812,561,256	27.65	\$47,659,705
37	OUACHITA	\$434,908,685	\$125,558,529	\$309,350,156	5.17	\$1,590,239
38	PLAQUEMINES	\$553,223,115	\$29,891,925	\$523,331,190	6.03	\$2,956,638
39	POINTE COUPEE	\$250,803,521	\$32,045,706	\$218,757,815	4.54	\$1,036,093
40	RAPIDES	\$565,357,116	\$144,848,778	\$420,508,338	4.77	\$1,992,924
41	RED RIVER	\$34,744,920	\$8,967,070	\$25,777,850	4.65	\$119,867
42	RICHLAND	\$75,697,940	\$21,976,450	\$53,721,490	6.98	\$365,990
43	SABINE	\$94,510,110	\$25,645,630	\$68,864,480	4.80	\$330,661
44	ST. BERNARD	\$351,485,427	\$111,287,009	\$240,198,418	3.75	\$867,735
45	ST. CHARLES	\$748,298,116	\$78,904,793	\$669,393,323	4.10	\$2,731,913
46	ST. HELENA	\$43,717,730	\$12,834,680	\$30,883,050	3.38	\$114,676
47	ST. JAMES	\$266,645,270	\$29,702,933	\$236,942,337	4.02	\$1,006,315
48	ST. JOHN THE BAPTIST	\$239,010,539	\$66,995,819	\$172,014,720	3.87	\$615,380
49	ST. LANDRY	\$373,603,620	\$92,104,440	\$281,499,180	4.50	\$1,171,762
50	ST. MARTIN	\$179,077,972	\$58,153,549	\$120,924,423	3.14	\$354,822
51	ST. MARY	\$334,579,638	\$57,628,641	\$276,950,997	9.01	\$2,486,205
52	ST. TAMMANY	\$981,479,328	\$371,717,419	\$609,761,909	4.47	\$2,582,926
53	TANGIPAHOA	\$379,745,939	\$134,388,759	\$245,357,180	4.06	\$983,222
54	TENSAS	\$45,679,487	\$6,238,346	\$39,441,141	4.09	\$156,142
55	TERREBONNE	\$541,404,945	\$141,038,005	\$400,366,940	3.86	\$1,679,056
56	UNION	\$115,130,130	\$26,114,770	\$89,015,360	3.27	\$275,254
57	VERMILION	\$255,595,100	\$64,410,190	\$191,184,910	4.40	\$839,399
58	VERNON	\$117,909,760	\$33,946,550	\$83,963,210	3.70	\$301,615
59	WASHINGTON	\$79,221,620	\$30,368,090	\$48,853,530	3.91	\$186,557
60	WEBSTER	\$164,021,385	\$43,606,130	\$120,415,255	5.77	\$688,836
61	WEST BATON ROUGE	\$221,504,880	\$30,139,800	\$191,365,080	4.39	\$834,918
62	WEST CARROLL	\$53,898,710	\$13,918,680	\$39,980,030	6.77	\$286,195
63	WEST FELICIANA	\$292,532,821	\$12,540,724	\$279,992,097	4.46	\$1,254,605
64	WINN	\$59,535,082	\$14,506,890	\$45,028,192	4.76	\$212,427
65	CITY OF MONROE	\$343,199,974	\$44,860,178	\$298,339,796	6.34	\$1,902,929
66	CITY OF BOGALUSA	\$78,245,250	\$19,334,140	\$58,911,110	6.43	\$412,609
67	ZACHARY COMMUNITY	\$105,595,356	\$24,018,718	\$81,576,638	5.25	\$420,117
68	CITY OF BAKER	\$28,831,260	\$6,557,958	\$22,273,302	5.25	\$114,707
	<b>STATE TOTAL</b>	<b>\$24,319,734,367</b>	<b>\$5,749,652,611</b>	<b>\$18,570,081,756</b>		<b>\$127,194,198</b>

**TABLE 7: FY 2003-04 Budget Letter  
FY 2002-2003 Local Property and Sales Tax Revenues**

School System	AD VALOREM RENEWABLE TAXES						TOTAL AD VALOREM TAXES (NON DEBT)
	PARISH MILL RATE	PARISH REVENUE AMOUNT	DIST. MILL LOW	DIST. MILL HIGH	# OF DIST.	DIST. REVENUE AMOUNT	
	(6)	(7)	(8)	(9)	(10)	(11)	(12)
ACADIA	20.03	\$3,199,457	0	13.45	1	\$145,022	\$4,165,508
ALLEN	5.13	\$330,162	12.37	68.22	6	\$1,183,989	\$1,788,316
ASCENSION	34.15	\$14,298,457	0	0	0	\$0	\$15,827,454
ASSUMPTION	33.98	\$2,438,157	0	0	0	\$0	\$2,833,532
AVOUELLES	9.6	\$674,740	0	0	0	\$0	\$908,135
BEAUREGARD	27.05	\$3,773,147	0	0	0	\$0	\$4,372,945
BIENVILLE	50.22	\$6,037,446	14	59	7	\$0	\$6,797,214
BOSSIER	45.72	\$17,314,442	0	0	0	\$0	\$18,912,818
CADDO	68.16	\$55,577,132	0	0	0	\$0	\$63,249,925
CALCASIEU	13.74	\$11,564,868	10	10	1	\$88,806	\$16,552,330
CALDWELL	31.34	\$862,401	0	0	0	\$0	\$996,758
CAMERON	46.08	\$6,435,198	0	0	0	\$0	\$7,083,187
CATAHOULA	13.21	\$353,859	4.01	5.56	4	\$116,022	\$588,813
CLAIBORNE	12.22	\$850,907	4.06	11.87	5	\$477,246	\$1,771,346
CONCORDIA	37.43	\$3,610,606	0	0	0	\$0	\$3,861,488
DESOTO	43	\$7,300,911	0	0	0	\$0	\$8,075,002
EAST BATON ROUGE	38.2	\$69,453,241	0	0	0	\$0	\$78,998,516
EAST CARROLL	6.29	\$180,872	0	0	0	\$0	\$353,401
EAST FELICIANA	15.51	\$877,110	0	0	0	\$0	\$1,065,737
EVANGELINE	10.22	\$1,050,562	2.08	12.29	3	\$1,434,211	\$2,953,768
FRANKLIN	9.49	\$415,384	9.49	9.49	0	\$0	\$601,891
GRANT	24.12	\$688,055	2	16.12	8	\$294,065	\$1,151,278
IBERIA	7.36	\$1,785,382	0	0	0	\$0	\$3,066,189
IBERVILLE	24.34	\$6,749,412	0	0	0	\$0	\$7,839,190
JACKSON	20.45	\$1,233,694	0	0	0	\$0	\$1,526,286
JEFFERSON	11	\$21,470,667	0	0	0	\$0	\$27,149,912
JEFFERSON DAVIS	10.77	\$1,120,048	4.02	21.45	7	\$1,277,138	\$3,071,087
LAFAYETTE	28.97	\$22,090,830	0	0	0	\$0	\$25,591,872
LAFOURCHE	22.47	\$8,421,802	0	0	0	\$0	\$9,894,774
LASALLE	48.49	\$1,828,058	0	0	0	\$0	\$2,036,560
LINCOLN	32.37	\$5,053,459	2.75	3.33	3	\$439,530	\$6,272,236
LIVINGSTON	19.18	\$2,838,695	0	0	0	\$0	\$3,325,622
MADISON	4.76	\$209,184	0	0	0	\$0	\$418,368
MOREHOUSE	23.29	\$2,706,710	5	10	2	\$271,200	\$3,570,847
NATCHITOCHE	7	\$770,358	6.98	20	5	\$821,484	\$2,103,580
ORLEANS	14.26	\$28,005,983	0	0	7	\$0	\$75,665,688
OUACHITA	24.09	\$7,409,193	0	0	0	\$0	\$8,999,432
PLAQUEMINES	16.97	\$8,411,807	0	0	0	\$0	\$11,368,445
POINTE COUPEE	11.96	\$2,729,440	0	0	0	\$0	\$3,765,533
RAPIDES	20.93	\$8,748,641	3.04	24.15	13	\$3,974,650	\$14,716,215
RED RIVER	37.15	\$951,060	0	0	0	\$0	\$1,070,927
RICHLAND	7.46	\$398,494	0	0	4	\$0	\$764,484
SABINE	8.01	\$557,991	7.44	12.89	7	\$586,876	\$1,475,528
ST. BERNARD	31.25	\$7,231,124	0	0	0	\$0	\$8,098,859
ST. CHARLES	47.87	\$31,093,441	47.87	47.87	0	\$0	\$33,825,354
ST. HELENA	14.48	\$491,273	0	0	6	\$0	\$605,949
ST. JAMES	24.04	\$5,920,864	0	0	0	\$0	\$6,927,179
ST. JOHN THE BAPTIST	18.6	\$2,957,608	0	0	0	\$0	\$3,572,988
ST. LANDRY	16.15	\$4,252,563	0	0	0	\$0	\$5,424,325
ST. MARTIN	12	\$1,360,600	0	0	0	\$0	\$1,715,422
ST. MARY	12	\$3,310,740	10.87	14.21	3	\$3,509,952	\$9,306,897
ST. TAMMANY	56.73	\$32,870,423	0	0	0	\$0	\$35,453,349
TANGIPAHOA	0	\$0	0	3	1	\$382,999	\$1,366,221
TENSAS	27.36	\$1,044,509	0	0	0	\$0	\$1,200,651
TERREBONNE	5.41	\$2,353,289	0	0	0	\$0	\$4,032,345
UNION	2.98	\$250,846	1.56	1.72	9	\$131,317	\$657,417
VERMILION	35	\$6,676,527	0	0	0	\$0	\$7,515,926
VERNON	7.17	\$588,257	12.59	14.53	9	\$1,094,149	\$1,984,021
WASHINGTON	15.07	\$718,919	5.12	5.12	1	\$12,604	\$918,080
WEBSTER	14	\$2,201,814	0	0	0	\$0	\$2,890,650
WEST BATON ROUGE	15	\$2,852,799	0	0	0	\$0	\$3,687,717
WEST CARROLL	18.59	\$786,359	5	5	1	\$117,502	\$1,190,056
WEST FELICIANA	18.5	\$5,147,130	0	0	0	\$0	\$6,401,735
WINN	16.62	\$742,915	3	3	1	\$85,597	\$1,040,939
CITY OF MONROE	20.25	\$6,006,220	0	0	0	\$0	\$7,909,149
CITY OF BOGALUSA	44.38	\$2,261,652	0	0	0	\$0	\$2,674,261
ZACHARY COMMUNITY	38.2	\$3,056,854	0	0	0	\$0	\$3,476,971
CITY OF BAKER	38.2	\$834,629	0	0	0	\$0	\$949,336
<b>STATE TOTAL</b>		<b>\$465,789,377</b>				<b>\$16,444,359</b>	<b>\$609,427,934</b>

**TABLE 7: FY 2003-04 Budget Letter  
FY 2002-2003 Local Property and Sales Tax Revenues**

School System	DEBT SERVICE TAXES						TOTAL AD VALOREM TAXES (DEBT)
	PARISH MILL RATE	PARISH REVENUE AMOUNT	DIST MILL LOW	DIST MILL HIGH	# OF DIST.	DIST REVENUE AMOUNT	
	(13)	(14)	(15)	(16)	(17)	(18)	(19)
ACADIA	0	\$0	0	29.5	5	\$1,064,993	\$1,064,993
ALLEN	0	\$0	9.2	34	5	\$1,306,807	\$1,306,807
ASCENSION	15.08	\$6,563,794	0	0	0	\$0	\$6,563,794
ASSUMPTION	3.6	\$261,245	0	0	0	\$0	\$261,245
AVOUELLES	0	\$0	4	16	7	\$228,648	\$228,648
BEAUREGARD	17.8	\$2,286,405	0	0	0	\$0	\$2,286,405
BIENVILLE	0	\$0	14	59	7	\$665,540	\$665,540
BOSSIER	0	\$0	3.2	3.2	1	\$1,232,208	\$1,232,208
CADDO	9.7	\$7,910,613	0	0	0	\$0	\$7,910,613
CALCASIEU	0	\$0	0	56	12	\$20,308,639	\$20,308,639
CALDWELL	0	\$0	0	0	0	\$0	\$0
CAMERON	0	\$0	5	15	3	\$1,023,196	\$1,023,196
CATAHOULA	0	\$0	8	30	3	\$343,989	\$343,989
CLAIBORNE	0	\$0	4.08	35.42	3	\$1,440,981	\$1,440,981
CONCORDIA	0	\$0	0	0	0	\$0	\$0
DESOTO	0	\$0	7.5	36	5	\$1,939,027	\$1,939,027
EAST BATON ROUGE	0	\$0	0	0	0	\$0	\$0
EAST CARROLL	0	\$0	0	0	0	\$0	\$0
EAST FELICIANA	0	\$83,700	0	0	0	\$0	\$83,700
EVANGELINE	0	\$0	7	36.5	3	\$701,752	\$701,752
FRANKLIN	0	\$0	0	0	0	\$0	\$0
GRANT	0	\$0	16	29	3	\$449,192	\$449,192
IBERIA	23.84	\$5,781,883	0	0	0	\$0	\$5,781,883
IBERVILLE	11	\$3,060,238	0	0	0	\$0	\$3,060,238
JACKSON	0	\$693,773	5	21	4	\$0	\$693,773
JEFFERSON	0	\$0	0	0	0	\$0	\$0
JEFFERSON DAVIS	0	\$0	7.25	26	7	\$2,108,816	\$2,108,816
LAFAYETTE	0.8	\$627,368	0	0	0	\$0	\$627,368
LAFOURCHE	17.2	\$6,446,595	0	0	0	\$0	\$6,446,595
LASALLE	0	\$0	0	0	0	\$0	\$0
LINCOLN	0	\$0	13	22	3	\$1,934,411	\$1,934,411
LIVINGSTON	0	\$0	7.45	58.25	10	\$2,943,709	\$2,943,709
MADISON	0	\$0	0	0	0	\$0	\$0
MOREHOUSE	0	\$0	0	0	0	\$0	\$0
NATCHITOCHE	0	\$0	27	53	3	\$2,826,047	\$2,826,047
ORLEANS	10.79	\$15,172,159	0	0	7	\$0	\$15,172,159
OUACHITA	0	\$0	11	30.5	2	\$5,468,699	\$5,468,699
PLAQUEMINES	1.7	\$833,951	0	0	0	\$0	\$833,951
POINTE COUPEE	0	\$0	2.56	12.28	2	\$725,921	\$725,921
RAPIDES	0	\$0	3	86	13	\$11,111,838	\$11,111,838
RED RIVER	42	\$1,076,051	0	0	0	\$0	\$1,076,051
RICHLAND	0	\$0	30	76	4	\$1,281,773	\$1,281,773
SABINE	0	\$0	13	56	7	\$1,799,545	\$1,799,545
ST. BERNARD	13.09	\$3,029,017	0	0	0	\$0	\$3,029,017
ST. CHARLES	6.86	\$4,572,169	6.86	6.86	0	\$0	\$4,572,169
ST. HELENA	0	\$0	0	0	0	\$0	\$0
ST. JAMES	10	\$2,257,561	0	0	0	\$0	\$2,257,561
ST. JOHN THE BAPTIST	24.12	\$3,835,393	0	0	0	\$0	\$3,835,393
ST. LANDRY	10.5	\$2,764,831	0	0	0	\$0	\$2,764,831
ST. MARTIN	24	\$2,700,638	0	0	0	\$0	\$2,700,638
ST. MARY	0	\$0	9.6	26	2	\$2,121,038	\$2,121,038
ST. TAMMANY	25.9	\$15,000,164	0	0	0	\$0	\$15,000,164
TANGIPAHOA	0	\$0	11	34	8	\$2,453,027	\$2,453,027
TENSAS	0	\$0	0	0	0	\$0	\$0
TERREBONNE	0	\$130,191	0	0	0	\$0	\$130,191
UNION	0	\$0	0	0	0	\$0	\$0
VERMILION	1.33	\$254,061	0	0	0	\$0	\$254,061
VERNON	0	\$0	4.22	87	9	\$1,666,124	\$1,666,124
WASHINGTON	0	\$0	18	42	2	\$842,379	\$842,379
WEBSTER	0	\$0	30	93.63	7	\$1,752,261	\$1,752,261
WEST BATON ROUGE	8	\$1,521,491	0	0	0	\$0	\$1,521,491
WEST CARROLL	0	\$0	0	0	0	\$0	\$0
WEST FELICIANA	6	\$1,685,035	0	0	0	\$0	\$1,685,035
WINN	0	\$0	20	75	4	\$1,255,396	\$1,255,396
CITY OF MONROE	20.25	\$6,023,104	0	0	0	\$0	\$6,023,104
CITY OF BOGALUSA	0	\$0	0	0	0	\$0	\$0
ZACHARY COMMUNITY	0	\$0	0	0	0	\$0	\$0
CITY OF BAKER	0	\$0	0	0	0	\$0	\$0
<b>STATE TOTAL</b>		<b>\$94,571,430</b>				<b>\$70,995,956</b>	<b>\$165,567,386</b>

**TABLE 7: FY 2003-04 Budget Letter  
FY 2002-2003 Local Property and Sales Tax Revenues**

School System	SUMMARY OF AD VALOREM TAXES						TOTAL AD VALOREM REVENUE INCLUDING DEBT
	PARISHWIDE MILLAGE INCL. DEBT	REVENUE PARISHWIDE INCL. DEBT	REVENUE DISTRICT INCL. DEBT	TOTAL AVG. MILL RATE (DEBT)	TOTAL AVG. MILL RATE (NON DEBT)	TOTAL AVG. MILL RATE INCLUDING DEBT	
	(20)	(21)	(22)	(23)	(24)	(25)	
ACADIA	25.17	\$4,020,486	\$1,210,015	6.35	24.84	31.19	\$5,230,501
ALLEN	9.39	\$604,327	\$2,490,796	20.54	28.11	48.65	\$3,095,123
ASCENSION	52.84	\$22,391,248	\$0	15.37	37.07	52.44	\$22,391,248
ASSUMPTION	43.09	\$3,094,777	\$0	3.63	39.34	42.97	\$3,094,777
AVOUELLES	12.92	\$908,135	\$228,648	3.27	13.00	16.27	\$1,136,783
BEAUREGARD	49.15	\$6,659,350	\$0	17.44	33.35	50.78	\$6,659,350
BIENVILLE	56.45	\$6,797,214	\$665,540	5.38	54.92	60.29	\$7,462,754
BOSSIER	49.94	\$18,912,818	\$1,232,208	3.20	49.10	52.30	\$20,145,026
CADDO	87.27	\$71,160,538	\$0	9.26	74.03	83.29	\$71,160,538
CALCASIEU	19.56	\$16,463,524	\$20,397,445	23.83	19.42	43.25	\$36,860,969
CALDWELL	36.46	\$996,758	\$0	0.00	37.17	37.17	\$996,758
CAMERON	50.72	\$7,083,187	\$1,023,196	7.46	51.62	59.07	\$8,106,383
CATAHOULA	17.65	\$472,791	\$460,011	12.79	21.89	34.68	\$932,802
CLAIBORNE	18.51	\$1,294,100	\$1,918,227	21.19	26.05	47.24	\$3,212,327
CONCORDIA	40.51	\$3,861,488	\$0	0.00	39.46	39.46	\$3,861,488
DESOTO	47.56	\$8,075,002	\$1,939,027	11.41	47.52	58.94	\$10,014,029
EAST BATON ROUGE	43.45	\$78,998,516	\$0	0.00	42.62	42.62	\$78,998,516
EAST CARROLL	12.35	\$353,401	\$0	0.00	12.56	12.56	\$353,401
EAST FELICIANA	18.85	\$1,149,437	\$0	1.54	19.64	21.18	\$1,149,437
EVANGELINE	14.78	\$1,519,557	\$2,135,963	6.81	28.66	35.47	\$3,655,520
FRANKLIN	13.80	\$601,891	\$0	0.00	13.68	13.68	\$601,891
GRANT	30.05	\$857,213	\$743,257	15.68	40.19	55.86	\$1,600,470
IBERIA	36.48	\$8,848,072	\$0	23.61	12.52	36.13	\$8,848,072
IBERVILLE	39.27	\$10,899,428	\$0	11.05	28.32	39.37	\$10,899,428
JACKSON	25.30	\$2,220,059	\$0	11.52	25.35	36.88	\$2,220,059
JEFFERSON	13.91	\$27,149,912	\$0	0.00	13.60	13.60	\$27,149,912
JEFFERSON DAVIS	17.25	\$1,793,949	\$3,385,954	20.10	29.27	49.38	\$5,179,903
LAFAYETTE	34.36	\$26,219,240	\$0	0.79	32.21	33.00	\$26,219,240
LAFOURCHE	43.60	\$16,341,369	\$0	16.98	26.06	43.04	\$16,341,369
LASALLE	54.03	\$2,036,560	\$0	0.00	50.86	50.86	\$2,036,560
LINCOLN	37.36	\$5,832,706	\$2,373,941	12.41	40.24	52.66	\$8,206,647
LIVINGSTON	22.47	\$3,325,622	\$2,943,709	19.08	21.56	40.64	\$6,269,331
MADISON	9.52	\$418,368	\$0	0.00	9.36	9.36	\$418,368
MOREHOUSE	28.86	\$3,299,647	\$271,200	0.00	32.37	32.37	\$3,570,847
NATCHITOCHE	11.65	\$1,282,096	\$3,647,531	24.69	18.37	43.06	\$4,929,627
ORLEANS	52.70	\$90,837,847	\$0	8.37	41.75	50.12	\$90,837,847
OUACHITA	29.26	\$8,999,432	\$5,468,699	17.68	29.09	46.77	\$14,468,131
PLAQUEMINES	24.70	\$12,202,396	\$0	1.59	21.72	23.32	\$12,202,396
POINTE COUPEE	16.50	\$3,765,533	\$725,921	3.32	17.21	20.53	\$4,491,454
RAPIDES	25.70	\$10,741,565	\$15,086,488	26.42	35.00	61.42	\$25,828,053
RED RIVER	83.80	\$2,146,978	\$0	41.74	41.54	83.29	\$2,146,978
RICHLAND	14.44	\$764,484	\$1,281,773	23.86	14.23	38.09	\$2,046,257
SABINE	12.81	\$888,652	\$2,386,421	26.13	21.43	47.56	\$3,275,073
ST. BERNARD	48.09	\$11,127,876	\$0	12.61	33.72	46.33	\$11,127,876
ST. CHARLES	58.83	\$38,397,523	\$0	6.83	50.53	57.36	\$38,397,523
ST. HELENA	17.86	\$605,949	\$0	0.00	19.62	19.62	\$605,949
ST. JAMES	38.06	\$9,184,740	\$0	9.53	29.24	38.76	\$9,184,740
ST. JOHN THE BAPTIST	46.59	\$7,408,381	\$0	22.30	20.77	43.07	\$7,408,381
ST. LANDRY	31.15	\$8,189,156	\$0	9.82	19.27	29.09	\$8,189,156
ST. MARTIN	39.14	\$4,416,060	\$0	22.33	14.19	36.52	\$4,416,060
ST. MARY	21.01	\$5,796,945	\$5,630,990	7.66	33.60	41.26	\$11,427,935
ST. TAMMANY	87.10	\$50,453,513	\$0	24.60	58.14	82.74	\$50,453,513
TANGIPAHOA	4.06	\$983,222	\$2,836,026	10.00	5.57	15.57	\$3,819,248
TENSAS	31.45	\$1,200,651	\$0	0.00	30.44	30.44	\$1,200,651
TERREBONNE	9.27	\$4,162,536	\$0	0.33	10.07	10.40	\$4,162,536
UNION	6.25	\$526,100	\$131,317	0.00	7.39	7.39	\$657,417
VERMILION	40.73	\$7,769,987	\$0	1.33	39.31	40.64	\$7,769,987
VERNON	10.87	\$889,872	\$2,760,273	19.84	23.63	43.47	\$3,650,145
WASHINGTON	18.98	\$905,476	\$854,983	17.24	18.79	36.04	\$1,760,459
WEBSTER	19.77	\$2,890,650	\$1,752,261	14.55	24.01	38.56	\$4,642,911
WEST BATON ROUGE	27.39	\$5,209,208	\$0	7.95	19.27	27.22	\$5,209,208
WEST CARROLL	25.36	\$1,072,554	\$117,502	0.00	29.77	29.77	\$1,190,056
WEST FELICIANA	28.96	\$8,086,770	\$0	6.02	22.86	28.88	\$8,086,770
WINN	21.38	\$955,342	\$1,340,993	27.88	23.12	51.00	\$2,296,335
CITY OF MONROE	46.84	\$13,932,253	\$0	20.19	26.51	46.70	\$13,932,253
CITY OF BOGALUSA	50.81	\$2,674,261	\$0	0.00	45.39	45.39	\$2,674,261
ZACHARY COMMUNITY	43.45	\$3,476,971	\$0	0.00	42.62	42.62	\$3,476,971
CITY OF BAKER	43.45	\$949,336	\$0	0.00	42.62	42.62	\$949,336
<b>STATE TOTAL</b>		<b>\$687,555,005</b>	<b>\$87,440,315</b>	<b>8.92</b>	<b>32.82</b>	<b>41.73</b>	<b>\$774,995,320</b>



**TABLE 7: FY 2003-04 Budget Letter  
FY 2002-2003 Local Property and Sales Tax Revenues**

School System				TOTAL SALES TAX REVENUE (30)	COMPUTED SALES TAX BASE		
	COMBINED SALES PERCENT (27)	SALES REVENUE (NON-DEBT) (28)	SALES REVENUE (DEBT) (29)		COMPUTED SALES TAX BASE (31)	NON-DEBT RATE (32)	DEBT RATE (33)
ACADIA	1.00%	\$6,346,590	\$0	\$6,346,590	\$634,659,000	1.00%	0.00%
ALLEN	2.00%	\$3,661,147	\$0	\$3,661,147	\$183,057,350	2.00%	0.00%
ASCENSION	2.00%	\$27,813,061	\$0	\$27,813,061	\$1,390,653,050	2.00%	0.00%
ASSUMPTION	2.50%	\$3,525,951	\$881,474	\$4,407,425	\$176,297,000	2.00%	0.50%
AVOYELLES	1.50%	\$4,605,396	\$31,650	\$4,637,046	\$309,136,400	1.49%	0.01%
BEAUREGARD	2.00%	\$6,234,624	\$0	\$6,234,624	\$311,731,200	2.00%	0.00%
BIENVILLE	2.00%	\$2,754,876	\$0	\$2,754,876	\$137,743,800	2.00%	0.00%
BOSSIER	1.50%	\$22,605,126	\$0	\$22,605,126	\$1,507,008,400	1.50%	0.00%
CADDO	1.50%	\$53,014,154	\$0	\$53,014,154	\$3,534,276,933	1.50%	0.00%
CALCASIEU	2.00%	\$62,634,904	\$0	\$62,634,904	\$3,131,745,200	2.00%	0.00%
CALDWELL	2.00%	\$1,522,916	\$0	\$1,522,916	\$76,145,800	2.00%	0.00%
CAMERON	0.00%	\$0	\$0	\$0	\$12,106,850	0.00%	0.00%
CATAHOULA	2.00%	\$1,358,724	\$0	\$1,358,724	\$67,936,200	2.00%	0.00%
CLAIBORNE	2.00%	\$2,204,391	\$0	\$2,204,391	\$110,219,550	2.00%	0.00%
CONCORDIA	2.00%	\$3,158,199	\$0	\$3,158,199	\$157,909,950	2.00%	0.00%
DESOTO	2.50%	\$6,600,046	\$1,060,000	\$7,660,046	\$306,401,840	2.15%	0.35%
EAST BATON ROUGE	2.00%	\$121,764,692	\$0	\$121,764,692	\$6,088,234,600	2.00%	0.00%
EAST CARROLL	3.00%	\$1,413,582	\$0	\$1,413,582	\$47,119,400	3.00%	0.00%
EAST FELICIANA	2.00%	\$1,885,016	\$0	\$1,885,016	\$94,250,800	2.00%	0.00%
EVANGELINE	2.00%	\$4,791,650	\$0	\$4,791,650	\$239,582,500	2.00%	0.00%
FRANKLIN	1.50%	\$2,653,068	\$0	\$2,653,068	\$176,871,200	1.50%	0.00%
GRANT	1.00%	\$739,824	\$0	\$739,824	\$73,982,400	1.00%	0.00%
IBERIA	2.00%	\$18,338,651	\$462,545	\$18,801,196	\$940,059,800	1.95%	0.05%
IBERVILLE	2.00%	\$14,432,870	\$0	\$14,432,870	\$721,643,500	2.00%	0.00%
JACKSON	3.00%	\$5,192,803	\$0	\$5,192,803	\$173,093,433	3.00%	0.00%
JEFFERSON	2.00%	\$146,097,664	\$0	\$146,097,664	\$7,304,883,200	2.00%	0.00%
JEFFERSON DAVIS	2.50%	\$6,690,213	\$993,934	\$7,684,147	\$307,365,880	2.18%	0.32%
LAFAYETTE	2.00%	\$60,862,844	\$9,556,639	\$70,419,483	\$3,520,974,150	1.73%	0.27%
LAFOURCHE	2.00%	\$18,868,897	\$0	\$18,868,897	\$943,444,850	2.00%	0.00%
LASALLE	2.00%	\$2,479,823	\$0	\$2,479,823	\$123,991,150	2.00%	0.00%
LINCOLN	2.00%	\$10,484,330	\$0	\$10,484,330	\$524,216,500	2.00%	0.00%
LIVINGSTON	2.50%	\$19,472,332	\$89,586	\$19,561,918	\$782,476,720	2.49%	0.01%
MADISON	1.50%	\$1,306,826	\$0	\$1,306,826	\$87,121,733	1.50%	0.00%
MOREHOUSE	1.50%	\$4,343,966	\$0	\$4,343,966	\$289,597,733	1.50%	0.00%
NATCHITOCHE	1.50%	\$6,598,569	\$0	\$6,598,569	\$439,904,600	1.50%	0.00%
ORLEANS	1.50%	\$82,420,537	\$9,157,837	\$91,578,374	\$6,105,224,933	1.35%	0.15%
OUACHITA	3.00%	\$31,313,000	\$0	\$31,313,000	\$1,043,766,667	3.00%	0.00%
PLAQUEMINES	2.00%	\$8,674,058	\$1,116,066	\$9,790,124	\$489,506,200	1.77%	0.23%
POINTE COUPEE	2.00%	\$4,935,382	\$0	\$4,935,382	\$246,769,100	2.00%	0.00%
RAPIDES	1.50%	\$26,534,368	\$0	\$26,534,368	\$1,768,957,867	1.50%	0.00%
RED RIVER	2.00%	\$1,267,894	\$0	\$1,267,894	\$63,394,700	2.00%	0.00%
RICHLAND	2.00%	\$3,133,804	\$0	\$3,133,804	\$156,690,200	2.00%	0.00%
SABINE	1.50%	\$2,845,112	\$603,189	\$3,448,301	\$229,886,733	1.24%	0.26%
ST. BERNARD	2.00%	\$14,351,633	\$639,491	\$14,991,124	\$749,556,200	1.91%	0.09%
ST. CHARLES	3.00%	\$24,841,754	\$1,355,327	\$26,197,081	\$873,236,033	2.84%	0.16%
ST. HELENA	2.00%	\$896,560	\$0	\$896,560	\$44,828,000	2.00%	0.00%
ST. JAMES	2.00%	\$7,430,204	\$0	\$7,430,204	\$371,510,200	2.00%	0.00%
ST. JOHN THE BAPTIST	2.25%	\$11,439,000	\$0	\$11,439,000	\$508,400,000	2.25%	0.00%
ST. LANDRY	2.00%	\$15,555,980	\$0	\$15,555,980	\$777,799,000	2.00%	0.00%
ST. MARTIN	2.00%	\$7,584,145	\$0	\$7,584,145	\$379,207,250	2.00%	0.00%
ST. MARY	1.75%	\$11,926,430	\$0	\$11,926,430	\$681,510,286	1.75%	0.00%
ST. TAMMANY	2.00%	\$55,386,185	\$0	\$55,386,185	\$2,769,309,250	2.00%	0.00%
TANGIPAHOA	2.00%	\$17,976,426	\$4,572,160	\$22,548,586	\$1,127,429,300	1.59%	0.41%
TENSAS	1.50%	\$586,831	\$0	\$586,831	\$39,122,067	1.50%	0.00%
TERREBONNE	2.08%	\$33,949,615	\$0	\$33,949,615	\$1,632,193,029	2.08%	0.00%
UNION	2.00%	\$3,336,600	\$0	\$3,336,600	\$166,830,000	2.00%	0.00%
VERMILION	1.00%	\$5,482,301	\$0	\$5,482,301	\$548,230,100	1.00%	0.00%
VERNON	2.00%	\$7,470,030	\$0	\$7,470,030	\$373,501,500	2.00%	0.00%
WASHINGTON	2.00%	\$3,371,819	\$0	\$3,371,819	\$168,590,950	2.00%	0.00%
WEBSTER	2.00%	\$8,662,544	\$0	\$8,662,544	\$433,127,200	2.00%	0.00%
WEST BATON ROUGE	2.00%	\$6,714,792	\$0	\$6,714,792	\$335,739,600	2.00%	0.00%
WEST CARROLL	1.00%	\$862,013	\$0	\$862,013	\$86,201,300	1.00%	0.00%
WEST FELICIANA	2.00%	\$2,775,622	\$0	\$2,775,622	\$138,781,100	2.00%	0.00%
WINN	2.00%	\$3,080,297	\$0	\$3,080,297	\$154,014,850	2.00%	0.00%
CITY OF MONROE	2.00%	\$22,052,698	\$0	\$22,052,698	\$1,102,634,900	2.00%	0.00%
CITY OF BOGALUSA	1.00%	\$2,050,354	\$0	\$2,050,354	\$205,035,400	1.00%	0.00%
ZACHARY COMMUNITY	2.00%	\$4,826,792	\$0	\$4,826,792	\$241,339,600	2.00%	0.00%
CITY OF BAKER	2.00%	\$2,379,389	\$0	\$2,379,389	\$118,969,450	2.00%	0.00%
<b>STATE TOTAL</b>	<b>1.90%</b>	<b>\$1,092,571,894</b>	<b>\$30,519,898</b>	<b>\$1,123,091,792</b>	<b>\$59,057,135,637</b>	<b>1.85%</b>	<b>0.05%</b>

**TABLE 7: FY 2003-04 Budget Letter  
FY 2002-2003 Local Property and Sales Tax Revenues**

School System	OTHER REVENUES: Includes State and Federal taxes in lieu of & 50% of earnings from 16th section and from other real estate	Total Revenue for Use in MFP Level 2
	(34)	(35)
ACADIA	\$379,695	\$11,956,786
ALLEN	\$93,673	\$6,849,943
ASCENSION	\$152,894	\$50,357,203
ASSUMPTION	\$120,422	\$7,622,624
AVOYELLES	\$259,765	\$6,033,594
BEAUREGARD	\$292,824	\$13,186,798
BIENVILLE	\$145,176	\$10,362,806
BOSSIER	\$729,636	\$43,479,788
CADDO	\$2,388,506	\$126,563,198
CALCASIEU	\$1,018,506	\$100,514,379
CALDWELL	\$84,327	\$2,604,001
CAMERON	\$672,043	\$8,778,426
CATAHOULA	\$100,147	\$2,391,673
CLAIBORNE	\$192,090	\$5,608,808
CONCORDIA	\$160,295	\$7,179,982
DESOTO	\$355,160	\$18,029,235
EAST BATON ROUGE	\$3,942,821	\$204,706,029
EAST CARROLL	\$76,462	\$1,843,445
EAST FELICIANA	\$80,717	\$3,115,170
EVANGELINE	\$241,790	\$8,688,960
FRANKLIN	\$68,428	\$3,323,387
GRANT	\$538,155	\$2,878,449
IBERIA	\$540,798	\$28,190,066
IBERVILLE	\$204,134	\$25,536,432
JACKSON	\$100,170	\$7,513,032
JEFFERSON	\$2,145,528	\$175,393,104
JEFFERSON DAVIS	\$306,681	\$13,170,731
LAFAYETTE	\$2,044,898	\$98,683,621
LAFOURCHE	\$1,140,400	\$36,350,666
LASALLE	\$83,838	\$4,600,221
LINCOLN	\$278,099	\$18,969,076
LIVINGSTON	\$658,385	\$26,489,634
MADISON	\$59,212	\$1,784,406
MOREHOUSE	\$295,336	\$8,210,149
NATCHITOCHE	\$663,522	\$12,191,718
ORLEANS	\$3,421,379	\$185,837,600
OUACHITA	\$750,141	\$46,531,272
PLAQUEMINES	\$121,461	\$22,113,981
POINTE COUPEE	\$152,933	\$9,579,769
RAPIDES	\$1,196,210	\$53,558,631
RED RIVER	\$46,884	\$3,461,756
RICHLAND	\$314,614	\$5,494,675
SABINE	\$172,285	\$6,895,659
ST. BERNARD	\$358,168	\$26,477,168
ST. CHARLES	\$288,051	\$64,882,655
ST. HELENA	\$35,073	\$1,537,582
ST. JAMES	\$87,335	\$16,702,279
ST. JOHN THE BAPTIST	\$208,643	\$19,056,024
ST. LANDRY	\$660,054	\$24,405,190
ST. MARTIN	\$553,771	\$12,553,976
ST. MARY	\$613,170	\$23,967,535
ST. TAMMANY	\$1,789,692	\$107,629,390
TANGIPAHOA	\$234,213	\$26,602,047
TENSAS	\$62,969	\$1,850,451
TERREBONNE	\$364,985	\$38,477,136
UNION	\$162,045	\$4,156,062
VERMILION	\$3,151,804	\$16,404,092
VERNON	\$687,685	\$11,807,860
WASHINGTON	\$144,834	\$5,277,112
WEBSTER	\$535,178	\$13,840,633
WEST BATON ROUGE	\$130,172	\$12,054,172
WEST CARROLL	\$103,390	\$2,155,459
WEST FELICIANA	\$54,606	\$10,916,998
WINN	\$445,475	\$5,822,107
CITY OF MONROE	\$316,427	\$36,301,378
CITY OF BOGALUSA	\$159,794	\$4,884,409
ZACHARY COMMUNITY	\$0	\$8,303,763
CITY OF BAKER	\$0	\$3,328,725
<b>STATE TOTAL</b>	<b>\$37,937,962</b>	<b>\$1,936,025,074</b>

**TABLE 8: FY 2003-04 Budget Letter  
October 1, 2003 Student Membership**

LEA	School System	GRADE LEVELS										
		Infants	Pre-K	K	1	2	3	4	5	6	7	8
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1	Acadia Parish	50	99	855	739	727	798	737	754	776	803	721
2	Allen Parish		31	356	327	339	353	322	307	329	334	381
3	Ascension Parish		129	1,183	1,413	1,225	1,234	1,370	1,304	1,255	1,278	1,231
4	Assumption Parish	32	84	291	344	292	343	338	359	349	335	386
5	Avoyelles Parish	54	71	529	503	460	498	489	440	509	516	475
6	Beauregard Parish		70	532	450	426	437	486	489	485	517	526
7	Bienville Parish		19	178	191	172	209	179	185	206	218	225
8	Bossier Parish		183	1,535	1,520	1,415	1,402	1,475	1,400	1,534	1,522	1,555
9	Caddo Parish	2	364	3,470	3,386	3,241	3,344	3,607	3,307	3,897	3,825	3,554
10	Calcasieu Parish	109	327	2,594	2,510	2,333	2,531	2,653	2,284	2,462	2,456	2,594
11	Caldwell Parish		36	139	139	144	110	145	139	138	157	146
12	Cameron Parish		32	155	123	112	150	133	112	145	142	163
13	Catahoula Parish		7	171	140	139	154	143	137	167	155	110
14	Claiborne Parish	1	29	210	188	189	212	207	239	246	234	239
15	Concordia Parish	13	23	340	289	273	336	346	272	281	332	337
16	DeSoto Parish		49	331	358	304	389	395	346	386	440	401
17	E. Baton Rouge Parish	39	227	3,631	3,751	3,460	3,559	4,103	3,434	3,800	3,597	4,132
18	East Carroll Parish		21	145	107	138	155	133	136	165	123	160
19	East Feliciana Parish		29	175	205	156	173	185	179	174	164	225
20	Evangeline Parish	24	60	528	540	454	489	505	570	500	577	538
21	Franklin Parish	20	39	297	291	299	275	338	303	294	327	318
22	Grant Parish	21	38	265	280	288	286	291	289	296	304	303
23	Iberia Parish	32	130	1,152	1,138	1,107	1,118	1,107	1,133	1,095	1,202	1,112
24	Iberville Parish	3	27	318	364	340	355	364	351	340	406	341
25	Jackson Parish		20	198	198	184	184	178	163	193	211	202
26	Jefferson Parish		222	3,833	4,044	3,923	4,094	4,411	3,734	4,371	4,531	3,955
27	Jefferson Davis Parish	33	45	469	460	442	442	406	438	444	446	422
28	Lafayette Parish	86	139	2,351	2,359	2,146	2,283	2,311	2,122	2,428	2,370	2,490
29	Lafourche Parish	113	175	1,040	1,058	1,063	1,041	1,277	1,118	1,252	1,201	1,394
30	LaSalle Parish		9	238	194	172	160	191	202	215	210	215
31	Lincoln Parish		59	551	497	506	511	550	465	523	526	500
32	Livingston Parish		155	1,694	1,686	1,670	1,617	1,738	1,703	1,829	1,688	1,620
33	Madison Parish		10	179	182	207	193	224	163	186	181	239
34	Morehouse Parish		110	480	470	404	419	475	386	382	467	331
35	Natchitoches Parish	24	54	553	577	513	503	560	476	522	605	541
36	Orleans Parish		432	4,722	5,075	4,469	5,085	6,760	4,595	5,361	5,212	6,118
37	Ouachita Parish	102	95	1,533	1,428	1,273	1,409	1,333	1,400	1,431	1,542	1,578
38	Plaquemines Parish		14	385	370	336	371	366	350	376	377	394
39	Pointe Coupee Parish		37	263	270	241	274	271	263	243	288	247
40	Rapides Parish	84	232	1,854	1,751	1,687	1,834	1,702	1,579	1,676	1,705	1,763
41	Red River Parish		4	135	114	106	105	168	134	124	90	153
42	Richland Parish		57	287	288	244	266	287	260	310	290	289
43	Sabine Parish	7	45	333	303	270	264	318	276	353	359	344
44	St. Bernard Parish		81	619	696	600	686	660	632	706	689	714
45	St. Charles Parish	8	64	752	710	714	711	749	724	716	783	766
46	St. Helena Parish		9	99	100	112	113	119	82	101	109	94
47	St. James Parish	24	70	263	276	275	272	298	305	299	344	346
48	St. John the Baptist Parish		93	475	494	488	509	548	494	523	486	629
49	St. Landry Parish	79	148	1,312	1,182	1,216	1,185	1,225	1,224	1,219	1,341	1,124
50	St. Martin Parish	48	89	619	651	612	617	686	595	649	672	694
51	St. Mary Parish	35	55	692	767	678	761	824	728	891	816	858
52	St. Tammany Parish		464	2,496	2,961	2,498	2,526	2,566	2,581	2,657	2,879	2,776
53	Tangipahoa Parish		106	1,416	1,560	1,365	1,421	1,473	1,385	1,469	1,452	1,536
54	Tensas Parish		21	102	47	70	67	62	70	75	56	91
55	Terrebonne Parish	80	255	1,458	1,597	1,394	1,495	1,635	1,394	1,447	1,609	1,720
56	Union Parish		29	269	252	238	255	281	235	294	293	283
57	Vermilion Parish	38	119	680	658	576	618	680	696	716	700	747
58	Vernon Parish	39	108	967	856	823	789	783	768	726	785	751
59	Washington Parish		76	417	368	321	382	366	349	378	341	358
60	Webster Parish		60	662	585	593	549	613	507	574	616	648
61	W. Baton Rouge Parish		15	305	233	269	277	288	234	292	286	303
62	West Carroll Parish	8	44	187	178	173	165	188	204	203	233	184
63	West Feliciana Parish		24	147	163	158	175	189	200	179	183	188
64	Winn Parish	1	29	217	226	211	199	231	183	228	212	228
65	City of Monroe	41	78	850	733	651	757	783	744	700	798	724
66	City of Bogalusa		37	270	226	216	234	239	213	191	230	268
67	Zachary Community		9	219	227	235	226	269	237	297	269	260
68	City of Baker		6	157	157	170	150	198	170	206	157	192
	<b>State Total</b>	<b>1,250</b>	<b>6,127</b>	<b>56,128</b>	<b>56,523</b>	<b>52,545</b>	<b>55,104</b>	<b>59,530</b>	<b>53,250</b>	<b>57,784</b>	<b>58,602</b>	<b>59,450</b>

**TABLE 8: FY 2003-04 Budget Letter  
October 1, 2003 Student Membership**

School System	GRADE LEVELS						
	9	10	11	12	13	14	Ungraded
	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Acadia Parish	791	576	535	540			
Allen Parish	294	306	228	205			
Ascension Parish	1,168	995	846	839			
Assumption Parish	478	242	224	178			
Avoyelles Parish	561	523	433	370			
Beauregard Parish	423	457	399	378			
Bienville Parish	160	174	161	159			
Bossier Parish	1,434	1,345	1,188	1,192			
Caddo Parish	3,475	3,002	2,710	2,350			
Calcasieu Parish	2,557	2,237	1,976	1,909			
Caldwell Parish	147	115	116	119			
Cameron Parish	157	132	123	134			
Catahoula Parish	189	85	76	100			
Claiborne Parish	220	209	167	133			
Concordia Parish	253	217	186	181			
DeSoto Parish	438	321	255	278			
E. Baton Rouge Parish	3,106	3,028	2,634	2,641			
East Carroll Parish	128	81	71	85			
East Feliciana Parish	171	157	162	137			
Evangeline Parish	436	371	273	283			
Franklin Parish	217	266	198	174			
Grant Parish	355	239	190	188			
Iberia Parish	1,287	845	757	779			
Iberville Parish	344	260	217	258			
Jackson Parish	183	183	136	140			
Jefferson Parish	3,944	3,387	2,912	2,378			
Jefferson Davis Parish	468	421	345	360			
Lafayette Parish	2,479	2,124	1,850	1,641			
Lafourche Parish	1,490	766	972	1,005			
LaSalle Parish	221	184	168	181			
Lincoln Parish	537	516	407	367			
Livingston Parish	1,632	1,450	1,237	1,102			
Madison Parish	133	124	121	92			
Morehouse Parish	409	295	251	223			
Natchitoches Parish	601	422	357	294			
Orleans Parish	5,329	4,456	3,930	4,045			
Ouachita Parish	1,523	1,334	1,091	1,035			
Plaquemines Parish	428	358	340	285			
Pointe Coupee Parish	220	208	164	174			
Rapides Parish	1,747	1,657	1,364	1,481			
Red River Parish	131	104	86	99			
Richland Parish	297	197	207	196			
Sabine Parish	329	296	290	294			
St. Bernard Parish	810	631	525	446			
St. Charles Parish	820	649	629	631			
St. Helena Parish	119	91	101	85			
St. James Parish	267	280	220	222			
St. John the Baptist Parish	452	386	301	335			
St. Landry Parish	1,270	998	873	742			
St. Martin Parish	795	631	491	484			
St. Mary Parish	904	677	652	626			
St. Tammany Parish	3,143	2,558	2,322	2,255			
Tangipahoa Parish	1,470	1,288	1,213	1,057			
Tensas Parish	54	53	52	51			
Terrebonne Parish	1,607	1,277	1,194	1,075			
Union Parish	327	206	178	169			
Vermilion Parish	640	575	613	577			
Vernon Parish	682	624	487	461			
Washington Parish	339	305	270	262			
Webster Parish	641	535	466	436			
W. Baton Rouge Parish	346	223	197	249			
West Carroll Parish	200	144	129	135			
West Feliciana Parish	179	163	134	150			
Winn Parish	192	166	197	175			
City of Monroe	992	462	505	450			
City of Bogalusa	274	133	187	167			
Zachary Community	270	241	219	246			
City of Baker	167	135	137	162			
<b>State Total</b>	<b>57,850</b>	<b>48,096</b>	<b>42,645</b>	<b>40,650</b>	-	-	-

**TABLE 8: FY 2003-04 Budget Letter**  
**October 1, 2003 Student Membership**

School System	Oct. 1, 2003	Oct. 1, 2002		Change (Increases)	Change (Decreases)
	LEA Total	LEA Total Adjusted	Change	(22)	(22)
	(19)	(20)	(21)	(22)	(22)
Acadia Parish	9,501	9,496	5	5	
Allen Parish	4,112	4,176	(64)		(64)
Ascension Parish	15,470	15,194	276	276	
Assumption Parish	4,275	4,343	(68)		(68)
Avoyelles Parish	6,431	6,551	(120)		(120)
Beauregard Parish	6,075	6,059	16	16	
Bienville Parish	2,436	2,452	(16)		(16)
Bossier Parish	18,700	18,624	76	76	
Caddo Parish	43,534	43,557	(23)		(23)
Calcasieu Parish	31,532	31,548	(16)		(16)
Caldwell Parish	1,790	1,800	(10)		(10)
Cameron Parish	1,813	1,850	(37)		(37)
Catahoula Parish	1,773	1,778	(5)		(5)
Claiborne Parish	2,723	2,678	45	45	
Concordia Parish	3,679	3,725	(46)		(46)
DeSoto Parish	4,691	4,837	(146)		(146)
E. Baton Rouge Parish	45,142	50,958	(5,816)		(5,816)
East Carroll Parish	1,648	1,709	(61)		(61)
East Feliciana Parish	2,292	2,434	(142)		(142)
Evangeline Parish	6,148	6,185	(37)		(37)
Franklin Parish	3,656	3,701	(45)		(45)
Grant Parish	3,633	3,574	59	59	
Iberia Parish	13,994	14,039	(45)		(45)
Iberville Parish	4,288	4,564	(276)		(276)
Jackson Parish	2,373	2,428	(55)		(55)
Jefferson Parish	49,739	49,847	(108)		(108)
Jefferson Davis Parish	5,641	5,684	(43)		(43)
Lafayette Parish	29,179	28,919	260	260	
Lafourche Parish	14,965	15,035	(70)		(70)
LaSalle Parish	2,560	2,547	13	13	
Lincoln Parish	6,515	6,540	(25)		(25)
Livingston Parish	20,821	20,415	406	406	
Madison Parish	2,234	2,280	(46)		(46)
Morehouse Parish	5,102	5,115	(13)		(13)
Natchitoches Parish	6,602	6,601	1	1	
Orleans Parish	65,589	67,871	(2,282)		(2,282)
Ouachita Parish	18,107	17,850	257	257	
Plaquemines Parish	4,750	4,604	146	146	
Pointe Coupee Parish	3,163	3,168	(5)		(5)
Rapides Parish	22,116	22,373	(257)		(257)
Red River Parish	1,553	1,531	22	22	
Richland Parish	3,475	3,517	(42)		(42)
Sabine Parish	4,081	4,127	(46)		(46)
St. Bernard Parish	8,495	8,374	121	121	
St. Charles Parish	9,426	9,462	(36)		(36)
St. Helena Parish	1,334	1,300	34	34	
St. James Parish	3,761	3,801	(40)		(40)
St. John the Baptist Parish	6,213	6,166	47	47	
St. Landry Parish	15,138	15,324	(186)		(186)
St. Martin Parish	8,333	8,371	(38)		(38)
St. Mary Parish	9,964	10,181	(217)		(217)
St. Tammany Parish	34,682	33,946	736	736	
Tangipahoa Parish	18,211	17,636	575	575	
Tensas Parish	871	916	(45)		(45)
Terrebonne Parish	19,237	19,250	(13)		(13)
Union Parish	3,309	3,425	(116)		(116)
Vermilion Parish	8,633	8,707	(74)		(74)
Vernon Parish	9,649	9,630	19	19	
Washington Parish	4,532	4,528	4	4	
Webster Parish	7,485	7,512	(27)		(27)
W. Baton Rouge Parish	3,517	3,492	25	25	
West Carroll Parish	2,375	2,382	(7)		(7)
West Feliciana Parish	2,232	2,224	8	8	
Winn Parish	2,695	2,777	(82)		(82)
City of Monroe	9,268	9,266	2	2	
City of Bogalusa	2,885	2,913	(28)		(28)
Zachary Community	3,224	-	3,224	3,224	
City of Baker	2,164	-	2,164	2,164	
<b>State Total</b>	<b>705,534</b>	<b>707,867</b>	<b>(2,333)</b>	<b>8,541</b>	<b>(10,874)</b>