

2026 Regular Session

HOUSE CONCURRENT RESOLUTION NO. 20

BY REPRESENTATIVE SCHLEGEL

SCHOOLS/FINANCE-MFP: Provides for legislative approval of the MFP formula for FY 2026-2027

1 A CONCURRENT RESOLUTION

2 To provide for legislative approval of the formula developed by the State Board of
3 Elementary and Secondary Education pursuant to Article VIII, Section 13(B) of the
4 Constitution of Louisiana to determine the cost of a minimum foundation program
5 of education in all public elementary and secondary schools as well as to equitably
6 allocate the funds to parish and city school systems, and adopted by the board on
7 March 11, 2026.

8 WHEREAS, the minimum foundation program formula for the 2026-2027 Fiscal
9 Year as adopted by the State Board of Elementary and Secondary Education on March 11,
10 2026, reads as follows:

11 **Proposed**

12 **FY 2026-27 Minimum Foundation Program Formula**

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

1 school system pursuant to R.S. 17:10.7.1 and operating independently. The formula is
2 divided into four calculations as follows:

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

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

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

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

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

1 (LSMSA), Thrive Academy, École Pointe-au-Chien, Special School
2 District (SSD) and Office of Juvenile Justice (OJJ) schools.

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

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

16 **I. FORMULA CALCULATIONS**

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

18 **1. Determine Educational Costs**

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

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

1 Department of Agriculture (USDA) School Food Service Program
2 guidelines, or an alternative count as defined in the Student Membership
3 Definition, and students identified as an English Language Learner are
4 provided a weight of 22%.

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

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

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

22 **Economy of Scale Weight** - This weight is provided for city or
23 parish school systems to recognize a base amount of funding for fixed
24 overhead costs that should be provided when student populations equal 7,500
25 students or less. The Economy of Scale Weight is calculated as a curvilinear
26 weight of 20% at a student membership count of zero down to 0% at a
27 student membership count equal to or greater than 7,500. To calculate this
28 weight, the February 1 Student Membership Count for each city and parish
29 school system is subtracted from 7,500 and divided by 37,500. The result of

1 this calculation is then multiplied by each system's February 1 Student
2 Membership Count to determine the weighted students.

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

4 **Formula:**

5 **Total Weighted Student Membership Count**
6 **Equals (=)**
7 **February 1 Student Membership Count (1.0)**
8 **Plus (+)**
9 **Low Income and English Language Learner Weight,**
10 **Career Technical Education Weight,**
11 **Special Education Weight,**
12 **Gifted and Talented Weight, and**
13 **Economy of Scale Weight**

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

15 **Formula:**

16 **The State and Local Base Cost Per Pupil shall equal**
17 **\$4,015.**

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

19 **Formula:**

20 **Total MFP Educational Costs**
21 **Equals (=)**
22 **Total Weighted Student Membership Count**
23 **Multiplied by (x)**
24 **State and Local Base Cost Per Pupil**

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

26 The Total MFP Educational Costs are shared between the State and
27 the city or parish school systems. The ability of school systems to support the
28 cost of education in their communities is measured by the potential to raise
29 local revenue. This potential contribution is measured by the following three

1 factors using the latest available data as reported through the Annual
2 Financial Report (AFR) as required by R.S. 17:92.

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

4 **Formula:**

5 **Local Property Tax Revenue Contribution**

6 **Equals (=)**

7 **State Computed Property Tax Millage (debt and**
8 **non-debt) (including TIF areas)**

9 **Multiplied by (x)**

10 **Net Assessed Property Value**

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

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

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

21 **Formula:**

22 **Local Sales Tax Revenue Contribution**

23 **Equals (=)**

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

26 **Multiplied by (x)**

27 **State Computed Sales Tax Rate**

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

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

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

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

11 **Formula:**

12 **Other Local Revenue Contribution**

13 **Equals (=)**

14 **State Revenue in lieu of Taxes**

15 **Plus (+)**

16 **Federal Revenue in lieu of Taxes**

17 **Plus (+)**

18 **50% of Earnings on Property**

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

20 **Formula:**

21 **Local Cost Allocation**

22 **Equals (=)**

23 **Property Tax Contribution**

24 **Plus (+)**

25 **Sales Tax Contribution**

26 **Plus (+)**

27 **Other Revenues Contribution**

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

29 **Formula:**

30 **State Cost Allocation**

1 **Equals (=)**

2 **Total State and Local Cost**

3 **Minus (-)**

4 **Local Cost Allocation**

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

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

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

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

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

20 **Formula:**

21 **Eligible Local Revenue**

22 **Equals (=)**

23 **Total Sales Tax Revenue**

24 **Plus (+)**

25 **Total Property Tax Revenue**

26 **Plus (+)**

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

28 **Plus (+)**

29 **50% of Earnings on Property Revenue**

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

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Formula:

Local Revenue Eligible for Incentive

Equals (=)

Eligible Local Revenue

Minus (-)

Local Cost Allocation

STEP THREE: Determine the Limit on Revenue Eligible for Incentive

Formula:

Limit on Revenue Eligible for Incentive

Equals (=)

Total State and Local Cost Allocation

Multiplied by (x) 34%

STEP FOUR: Determine Local Support of Level 2 Incentive

Formula:

Local Support of Level 2 Incentive

Equals (=)

Lesser of Local Revenue Eligible for Incentive or Limit on

Local Revenue Eligible for Incentive

Multiplied by (x)

Local Cost Allocation Percentage (Level 1)

Multiplied by (x)

Level 2 Incentive Factor

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

STEP FIVE: Determine State Cost of Level 2 Incentive

Formula:

State Support of Level 2 Incentive

Equals (=)

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

3 **Minus (-)**

4 **Local Support of Level 2 Incentive**

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

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

11 **Formula:**

12 **Total Level 3 Legislative Allocations**

13 **Equals (=)**

14 **Continuation Funding for Pay Raises**

15 **Plus (+)**

16 **Historical Formula Allocation**

17 **Plus (+)**

18 **Mandated Operational Costs Allocation**

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

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

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

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

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

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

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

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

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

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

30 **STEP THREE: Calculate Mandated Operational Costs Allocation**

1 City, parish or other local public school systems or schools shall
2 receive a minimum of \$147.00 for each student in the prior year February 1
3 membership to offset increasing costs.

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

6 **Formula:**

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

8 **Equals (=)**

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

10 **Plus (+)**

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

12 **Plus (+)**

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

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

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

19 **Formula:**

20 **Total Level 4 Supplementary Allocations**

21 **Equals (=)**

22 **STEP ONE: International Language Associate Salary and**
23 **Stipend Allocation**

24 **Plus (+)**

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

26 **Plus (+)**

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

28 **Plus (+)**

29 **STEP FOUR: Supplemental Course Allocation**

30 **Plus (+)**

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

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

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

10 These teachers shall be paid by the employing city, parish, or other local
11 public school system or school at least the state average classroom teacher salary
12 (without PIP) by years of experience and degree beginning with year three. Of the
13 \$21,000 allocation, \$20,000 shall be allocated to the school where the teacher is
14 employed and the funds used to support the total cost of the teacher salary, and the
15 remaining amount shall be associated with costs of VISA sponsorship pursuant to
16 State Board of Elementary and Secondary Education regulations.

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

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

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

28 The first step in the allocation is to calculate six percent (6%) of the MFP
29 State and Local Base Cost Per Pupil to determine the Career Development Per Pupil

1 Amount. The Career Development Per Pupil Amount will be provided for each
2 qualifying student course enrollment in grades 9 through 12.

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

10 **Formula:**

11 **Career Development Allocation Per Pupil**

12 **Equals (=)**

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

14 **Multiplied By (x)**

15 **Six Percent (6%)**

16 **Formula:**

17 **Career Development Allocation**

18 **Equals (=)**

19 **Career Development Allocation Per Pupil**

20 **Multiplied By (x)**

21 **Qualifying Student Course Enrollments in Grades 9**
22 **through 12**

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

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

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

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

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

Formula:

Percent (%) Impact on Budget

Equals (=)

Cost of Services

Divided By (÷)

Total State and Local Revenue

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

STEP FOUR: Calculate Supplemental Course Allocation

26 Pursuant to R.S. 17:4002.1 through 4002.6, the Supplemental Course
 27 Allocation shall provide for the cost of secondary course choices specifically
 28 approved by the State Board of Elementary and Secondary Education. For each city
 29 and parish school system and other public school, the allocation shall equal the

1 number of students enrolled in grades 7 through 12 as of February 1 each year
2 multiplied by \$70 per pupil.

3 **Formula:**

4 **Supplemental Course Allocation for School Systems or**
5 **Other Public Schools**

6 **Equals (=)**

7 **Supplemental Course Allocation Per Pupil**

8 **Multiplied By (x)**

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

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

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

18 **1. Certificated Personnel Pay Raise**

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

27 **Teachers**

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

29 **Therapists/Specialists/Counselors**

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

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

2 **School Administrators**

3 Function code 2400s, object code 111.

4 **Central Office Certificated Administrators**

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

7 **School Nurses**

8 Function code 2134, object code 118.

9 **Sabbaticals**

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

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

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

22 **Aides**

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

24 **Support Supervisors**

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

27 **Clerical/Secretarial**

28 Function codes 1000-4900s, object code 114

29 **Service Workers**

30 Function codes 1000-4900s, object code 116

1 **Skilled Craftsmen**

2 Function codes 1000-4900s, object code 117

3 **Degreed Professionals**

4 Function codes 1000-4900s (excluding 2134s), object code
5 118

6 **Other Personnel**

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

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

9 **1. Certificated Personnel Pay Raise**

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

19 **Teachers**

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

21 **Therapists/Specialists/Counselors**

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

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

24 **School Administrators**

25 Function code 2400s, object code 111.

26 **Central Office Certificated Administrators**

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

29 **School Nurses**

30 Function code 2134, object code 118.

1 **Sabbaticals**

2 Function codes 1000-2200s, 2134, and 2400s; object code
3 140.

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

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

13 **Aides**

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

15 **Support Supervisors**

16 Function codes 2130s, 2300s (excluding 2311, 2321, 2324,
17 2831 and 2832) and 2500-4900s, object code 111)

18 **Clerical/Secretarial**

19 Function codes 1000-4900s, object code 114

20 **Service Workers**

21 Function codes 1000-4900s, object code 116

22 **Skilled Craftsmen**

23 Function codes 1000-4900s, object code 117

24 **Degreed Professionals**

25 Function codes 1000-4900s (excluding 2134s), object code
26 118

27 **Other Personnel**

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

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

1 **1. Certificated Personnel Pay Raise**

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

11 **Teachers**

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

13 **Therapists/Specialists/Counselors**

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

15 **School Site-based Principals, Assistant Principals, and Other**
16 **School Administrators**

17 Function code 2400s, object code 111.

18 **Central Office Certificated Administrators**

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

21 **School Nurses**

22 Function code 2134, object code 118.

23 **Sabbaticals**

24 Function codes 1000-2200s, 2134, and 2400s; object code
25 140.

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

27 Each city, parish, or other public school district or school shall receive \$750
28 plus the current year annual retirement contribution rate as established for the
29 Louisiana School Employees' Retirement System in the actuarial valuation approved

1 by the Public Retirement Systems' Actuarial Committee based on the staffing data
2 submitted to the official department personnel data reporting system as of October
3 1 to provide an across the board \$750 pay raise and associated retirement for
4 non-certificated K-12 personnel defined per Louisiana Department of Education
5 Bulletin 1929 to include:

6 **Aides**

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

8 **Support Supervisors**

9 Function codes 2130s, 2300s (excluding 2311, 2321, 2324,
10 2831 and 2832) and 2500-4900s, object code 111)

11 **Clerical/Secretarial**

12 Function codes 1000-4900s, object code 114

13 **Service Workers**

14 Function codes 1000-4900s, object code 116

15 **Skilled Craftsmen**

16 Function codes 1000-4900s, object code 117

17 **Degreed Professionals**

18 Function codes 1000-4900s (excluding 2134s), object code
19 118

20 **Other Personnel**

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

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

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

1 multiplied by the number of fulltime equivalent certificated mentor teachers
2 employed to support undergraduate or post baccalaureate residents as reported in the
3 staffing data submitted to the official department personnel data reporting system as
4 of October 1. School systems or schools receiving this funding allocation must
5 provide the \$2,000 stipend to the qualifying mentor teacher(s).

6 **STEP NINE: Calculate Resident Teacher Stipend Allocation**

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

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

19 **STEP ONE: Louisiana State University, Southern University, and University**
20 **of Louisiana at Lafayette Laboratory Schools**

21 **1. State Cost Allocation**

22 a. The February 1 Student Membership count at the Louisiana
23 State University, Southern University, and University of
24 Louisiana at Lafayette Lab Schools shall be multiplied by the
25 Average State Cost Allocation Per Pupil to equal the
26 Louisiana State University, Southern University, and
27 University of Louisiana at Lafayette Lab Schools State Cost
28 Allocation.

29 b. Funds appropriated for these schools shall be allocated to the
30 institution of higher education operating such a school. Each

1 such institution of higher education shall ensure the equitable
2 expenditure of such funds to operate such schools.

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

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

6 1. State Cost Allocation

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

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

13 2. Local Cost Allocation

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

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

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

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

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

28 1. Eligible Schools - Any elementary and secondary school operated by
29 the Office of Juvenile Justice (OJJ) in a secure care facility shall be
30 considered a public elementary or secondary school and, as such, the

1 Office of Juvenile Justice (OJJ) shall be annually appropriated funds
2 for these students.

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

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

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

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

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

- 1 a. Student counts in October and February may result in
2 mid-year allocation adjustments for the following: city and
3 parish school systems, Recovery School District, New Type
4 2 Charter schools, Legacy Type 2 Charter schools, Type 3B
5 Charter schools, Louisiana State University, Southern
6 University, and University of Louisiana at Lafayette Lab
7 schools, Louisiana School for Math, Science and the Arts
8 (LSMSA), New Orleans Center for Creative Arts (NOCCA),
9 Thrive Academy, École Pointe-au-Chien, and Special School
10 District (SSD).
- 11 b. If the current year October 1 Mid-Year Student Count is more
12 or less than the prior year February 1 student count, an
13 adjustment to the current year allocation shall be made for
14 each student gained or lost. The October adjustment equals
15 the number of students gained or lost times the annual State
16 Cost per pupil allocation amount for the system or school in
17 which the change occurred. The February adjustment equals
18 the number of students gained or lost times one-half of the
19 State Cost per pupil allocation for the system or school in
20 which the change occurred.
- 21 c. Individual adjustments shall be made for increases or
22 decreases in the October or February Mid-Year Student
23 Counts for the Recovery School District, the system of prior
24 jurisdiction, and Type 5 Charter schools.
- 25 d. Mid-Year adjustments for the Recovery School District shall
26 utilize the final State Cost per pupil allocation for the system
27 of prior jurisdiction.
- 28 e. If the Recovery School District qualifies for an October
29 Mid-Year Adjustment to the State Cost per pupil allocation,
30 a Mid-Year adjustment shall also be made to the Local Cost

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

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

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

15 **Total MFP State Cost Allocation**

16 **Formula:**

17 **Total MFP State Cost Allocation**

18 **Equals (=)**

19 **Level 1 State Cost Allocation**

20 **Plus (+)**

21 **Level 2 State Cost Allocation**

22 **Plus (+)**

23 **Level 3 State Cost Allocation**

24 **Plus (+)**

25 **Level 4 State Cost Allocation**

26 **II. FORMULA CALCULATIONS FOR STATE-APPROVED PUBLIC**
27 **SCHOOL**

28 **A. Recovery School District**

29 **1. State Cost Allocation**

1 a. Once all final calculations are made, the final State Cost
 2 Allocation Per Pupil Amount for the city or parish school
 3 system which counted the Recovery School District students
 4 will be multiplied by the February 1 Recovery School District
 5 Student Membership Count to equal the Recovery School
 6 District State Cost Allocation.

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

2. Local Cost Allocation

22 a. In addition to the State Cost Allocation, the Recovery School District
 23 shall receive an applicable Local Cost Allocation.
 24

Formula:

Local Cost Allocation Per Pupil

Equals

Projected Local Revenues from District of Prior Jurisdiction

Divided by

Total School District Membership.

1 **Total School District Membership**

2 **Equals (=)**

3 **Recovery School District Student Membership Count**

4 **Plus (+)**

5 **Student Membership Count for the system of prior**

6 **jurisdiction**

7 **Plus (+)**

8 **New Type 2 Charter school students residing in the**

9 **jurisdiction.**

10 b. To begin the fiscal year, the Local Cost allocation is based on eligible

11 projected local revenues for the most recent prior fiscal year from the

12 city or parish school district that had jurisdiction of the school prior

13 to its transfer.

14 c. For purposes of the Recovery School District calculation, local

15 revenue is defined to include revenue from the following sources,

16 excluding any portion which has been specifically dedicated by the

17 legislature or by voter approval to capital outlay or debt service, per

18 the definitions in the Annual Financial Report (AFR) and the

19 Louisiana Accounting and Uniform Governmental Handbook as

20 reported to the Louisiana Department of Education:

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

27 d. The exclusion of any portion of local revenues specifically dedicated

28 by the legislature or by voter approval to capital outlay or debt

29 service shall be applicable only to a charter school housed in a

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

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

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

18 **Formula:**

19 **Local Cost Allocation**

20 **Equals (=)**

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

23 **Multiplied By (x)**

24 **Recovery School District Student Membership Count**

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

29 h. Based on the October 1 Student Membership Count, the local
30 revenue allocation per student will be recalculated and there will be

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

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

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

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

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

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

25 **1. State Cost Allocation**

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

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

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

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

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

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

17 **2.** State Cost Allocation
18 a. The State Cost Allocation shall be based on the State Cost
19 Allocation Per Pupil for the city or parish school system
20 where the attending students reside.

21 **3.** Local Cost Allocation
22 a. The Local Cost Allocation will be based on the Local Cost
23 Allocation for the city or parish school system where the
24 attending students reside.

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

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

1 **III. FORMULA PROCEDURES**

2 **A. Preliminary Allocations**

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

10 **2.** This preliminary allocation shall utilize student and other input data
11 available at the time.

12 **B. Final Allocation**

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

20 **IV. FORMULA PAYMENTS**

21 **A. Payment Procedures**

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

26 **B. Requested Payment Adjustments**

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

1 requested. The State Superintendent is authorized to approve or deny this
2 revision.

3 1. Sufficient documentation will be requested to substantiate
4 this requested allocation adjustment.

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

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

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

21 **V. 70% EXPENDITURE REQUIREMENT**

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

