

Provides for legislative approval of the formula for FY 2012-13 to determine the cost of a minimum foundation program (MFP) of education in all public elementary and secondary schools as well as to equitably allocate the funds to local school systems (including the Recovery School District, the LSU and SU laboratory schools, the Office of Juvenile Justice schools, the La. School for Math, Science, and the Arts, the New Orleans Center for Creative Arts, Type 2 Charter schools, the Student Scholarships for Educational Excellence Program, the Special School District, and the La. School for the Deaf and Visually Impaired) as developed by the State Board of Elementary and Secondary Education (BESE) and adopted by the board on February 27, 2012.

BASIS OF ALLOCATION

Preliminary and Final Allocations

New formula retains provisions of prior formula relative to the computation of preliminary and final allocations, and additionally includes the Student Scholarships for Educational Excellence Program (SSEEP), the Special School District (SSD), and the La. School for the Deaf and Visually Impaired (LSDVI) in all relevant MFP computations, as follows:

1. BESE determines no later than March 15 each year for the upcoming fiscal year preliminary allocations of the MFP formula for city, parish, and other local public school systems (including the RSD, LSU and SU laboratory schools, OJJ, LSMSA, NOCCA, Type 2 charter schools, SSEEP, SSD, and LSDVI) using the latest available data. Upon adoption by BESE of such preliminary allocations for the ensuing fiscal year, the superintendent submits the MFP funding requirements to the Joint Legislative Committee on the Budget and to the House and Senate committees on education.
2. Upon legislative approval of the MFP formula resolution for the upcoming fiscal year, BESE determines final allocations for local school systems (including the RSD, LSU and SU laboratory schools, OJJ schools, LSMSA, NOCCA, Type 2 charter schools, SSD, and LSDVI), using latest available data, no later than June 30 for the fiscal year beginning July 1.
3. Latest available student count estimates will be used for newly opened school districts or local education agencies in the final allocations of the MFP formula no later than June 30 for the fiscal year beginning July 1.

Mid-Year Adjustments

New formula retains prior formula provisions and adds SSD schools and LSDVI in mid-year adjustment computations.

Mid-year adjustments are calculated as follows:

1. If a school/school district's current year Oct. 1 student count is more or less than the previous year's Feb. 1 membership, a mid-year adjustment to per pupil funding shall be made for each student gained or lost based on the final MFP allocation.
2. If a school/school district's current Feb. 1 student count is more or less than the current year's Oct. 1 membership, a second mid-year adjustment to per pupil funding shall be made for each student gained or lost based on one-half the final MFP allocation.
3. Districts and schools may request the state superintendent to make estimated monthly payments based on documented mid-year growth prior to the Oct. 1 count and prior to the Feb 1 count.
4. If the RSD, the district of prior jurisdiction, and local education agencies have an increase or decrease in current year Oct. 1 membership above the prior year Feb. 1 number included in the final MFP allocation individually, such entities shall receive

a mid-year adjustment of MFP funding based upon the number of students identified above or below the membership number used in the final MFP allocation.

5. If the RSD Oct. 1 membership count qualifies for a mid-year adjustment to state funds, a mid-year adjustment to local per pupil funding also shall be made for each additional student gained or lost based on the local per pupil amount of the district of prior jurisdiction times the increased number of students. For Feb. 1 increases, one-half of the local per pupil amount will be transferred.
6. For newly opened school districts or local education agencies, in the first year of operation, a special mid-year adjustment will be made to finalize their MFP formula allocations using Oct. 1 data. This special mid-year adjustment will replace the Oct. mid-year adjustment. The newly opened school districts or local education agencies will qualify for the Feb. 1 mid-year adjustment.

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

Compared to prior formula, new formula provides as follows:

1. Maintains use of Feb. 1 membership as defined by BESE.
2. Maintains the existing weight for add-on student units for at-risk students at 0.22. Retains the time period for BESE to seek to achieve the goal of an at-risk weight of 0.40 over a seven year period.
3. Maintains the existing weight for Career and Technical Education course units at 0.06.
4. Maintains the existing weight for Special Education/Other Exceptionalities students at 1.50.
5. Maintains the existing weight for Special Education/Gifted and Talented students at 0.60.
6. Maintains the Economy of Scale curvilinear weight of 0.20 for school systems with a student membership of less than 7,500.
7. Retains base per pupil funding amount of \$3,855.
8. Retains provisions for subsequent annual adjustments as determined by BESE in base per pupil amount.
9. Retains provisions relative to the local school system share calculation as follows:
 - (a) Calculates property revenue contribution by multiplying the state's computed property tax rate (including debt service) by each school system's net assessed property value for the latest available fiscal year including Tax Increment Financing (TIF) areas. If a district's net assessed property value has increased equal to or greater than 10% over the prior year net assessed property value, then the growth in the net assessed property value will be capped at 10%. This cap will be applied on a year-to-year basis comparing the current year net assessed property value to the prior year uncapped net assessed property value. In FY 07-08, this millage was set at a level appropriate to yield a state average share of 65% and a local average share of 35%. The millage set in FY 07-08 will remain the same in FY 08-09 and beyond. BESE may revise the millage as deemed appropriate in order to reestablish the 65% to 35% share.
 - (b) Calculates sales revenue contribution 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. 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. If a district's computed sales tax base increased equal to or greater than 15% over the computed sales tax base calculated in the prior year formula, then the growth in the computed sales tax base will be capped at 15% over the amount used in the prior year formula. This cap will be applied on a year-to-year basis comparing the current year sales tax base to the prior year uncapped sales tax base. Each district's sales tax base is then multiplied by the state's projected yield of the sales tax rate. In FY 07-08, this rate was set at a level appropriate to yield a state average share of 65% and a local average share of 35%. The rate set in FY 07-08 will remain the same in FY 08-09 and beyond. BESE may revise the rate as deemed appropriate in order to reestablish the 65% to 35% share.

- (c) Retains provisions specifying that other revenue contribution is calculated by combining state revenue in lieu of taxes, federal revenue in lieu of taxes, and 50% of earnings on property.
 - (d) Retains provisions specifying that the local school system share is the sum of adding the property tax contribution, the sales tax contribution, and the other revenue contribution.
10. Retains provisions specifying that the state share is calculated by subtracting the local share from the total Level 1 costs.
 11. Retains provisions specifying that in no event shall the state share of the total Level 1 costs be less than 25% for any district.

LEVEL 2 - INCENTIVE FOR LOCAL EFFORT

1. Continues prior formula provision that the local share of Level 2 revenue equals the district's eligible local revenue as calculated in Level 2 times the district's local share percentage of Level 1 times a factor of 1.72.
2. Continues prior formula provision that the state support of Level 2 incentive funding equals eligible revenue in Level 2 minus the local share of Level 2.
3. Continues prior formula provision that the maximum local revenue eligible for incentive funding in Level 2 is 34% of Total Base Foundation Level 1 State and Local costs.

LEVEL 3 - LEGISLATIVE ENHANCEMENTS

Compared to prior formula, new formula:

Continuation of Funding for Pay Raises:

1. Continues supplemental pay raises for certificated personnel initiated in 2001-02, 2006-07, 2007-08, and 2008-09 as a per pupil amount.
2. Continues supplemental pay raises for noncertificated support workers initiated in 2002-03, 2006-07, and 2007-08 as a per pupil amount.

Foreign Language Associate Enhancement

1. Continues the supplemental allocation of \$20,000 per teacher from BESE to local school systems that employ a Foreign Language Associate, not to exceed a total of 300 teachers.
2. New formula adds graduates of the Escadrille Louisiana program to those teachers eligible for this supplement.

Hold Harmless Enhancement

1. Continues the 10-year phase-out of hold harmless funding beginning with a 10% reduction of the revised "over funded" amount in FY 07-08.
2. Prior formula provided that the annual 10% reduction amount will be redistributed in a per pupil amount to all non-hold harmless districts.

New formula deletes this provision and instead provides that the annual 10% reduction amount will be repurposed and utilized as rewards for student progress. Further provides that reward schools shall include high performing schools and schools achieving significant student progress, as defined by BESE.

Support for Increasing Mandated Costs in Health Insurance, Retirement, and Fuel

New formula continues prior formula provision that local school systems shall receive a per pupil funding amount of \$100 to support increasing mandated costs involving health insurance, retirement, and fuel.

FUNDING FOR THE RECOVERY SCHOOL DISTRICT

Continues RSD local revenue calculations contained in prior formula as follows:

1. The student membership and weighted student counts of schools transferred to the RSD shall be included in the membership and weighted counts of the jurisdiction from which the school was transferred.
2. Once all final MFP calculations have been made, the state share per prior year Feb. 1 student membership from Levels 1, 2, and 3 of the formula for the local school board that counted the RSD students shall be multiplied by the number of students in the RSD and converted to a monthly amount. The monthly amount shall be reduced from the local school board's monthly MFP allocation and transferred to the RSD.
3. The RSD shall also receive an applicable local revenue per student allocation that will be determined by multiplying the local revenue per student times the number of RSD students used in the MFP final allocation.
4. To begin the fiscal year July 1, the basis of the local revenue share allocation for RSD is based on projected local revenues for the most recent prior year of the public school board that had prior jurisdiction divided by total MFP student membership in the RSD and in the district of prior jurisdiction.
5. Local revenue is defined to include revenue from the following sources, excluding any portion specifically dedicated by the legislature or voter approval to capital outlay or debt service:
 - a. Sales and use taxes, less collection fees.
 - b. Ad valorem taxes, less collection fees.
 - c. Earnings from 16th Section lands.

New formula additionally provides that the provisions excluding local revenues are applicable only to a charter school housed in a facility or facilities owned by the district in which the charter school is located.

6. Once the local amount is determined it is adjusted to a monthly amount that is transferred from the MFP monthly allocation of the local school board of prior jurisdiction to the RSD.
7. Based on the Oct. 1 student count, the local revenue allocation per student will be recalculated and there will be a corresponding adjustment in the local revenue allocation per student. There will be no recalculation at the Feb. 1 student count adjustment.

8. During the third quarter of the fiscal year, the local revenue allocation per student shall be adjusted to reflect actual prior year revenue data.
9. A final reconciliation will occur based upon the receipt of the annual audited financial statements of the district of prior jurisdiction. If an increase or decrease in local revenue collections exists, the state superintendent may establish a payment schedule.
10. If the fiscal status of the district of prior jurisdiction or the RSD changes during the fiscal year on or before the final reconciliation, the state superintendent may adjust the local revenue allocation based upon the revenues identified.
11. Except for administrative costs, monies appropriated to the RSD attributable to transfer of a school from a local school board shall be expended solely on the operation of the transferred schools.

FUNDING FOR LSU AND SU LAB SCHOOLS

Continues prior formula provisions relative to funding for the LSU and SU university laboratory schools as follows:

1. Any elementary or secondary school operated by LSU or SU shall be considered a public school and annually appropriated funds as determined in the MFP formula.
2. Each student enrolled at LSU or SU lab schools shall be provided for and funded from the MFP a per pupil amount equal to the amount allocated per student for the state share of the MFP.
3. MFP funds appropriated to LSU and SU lab schools shall be allocated to the institution of higher education operating such schools which shall ensure the equitable expenditure of such funds to operate the schools.
4. Specifies that requirements in the formula relative to using 50% of increased funds for pay raises for certificated personnel also apply to the lab schools.

FUNDING FOR TYPE 2 CHARTER SCHOOLS

Prior formula provided differentiated funding mechanisms for Type 2 charter schools authorized by BESE prior to July 1, 2008 (Legacy Type 2 charters) and Type 2 charter schools authorized by BESE after July 1, 2008. Legacy Type 2 charter schools are funded by the state in amount equal to the local and state portion of the MFP per pupil amount. Type 2 charter schools authorized after July 1, 2008 are funded through the prior formula in the same manner as other public schools, with the state share paid by the state and the local share paid by the appropriate local school board.

New formula removes the differentiated funding for Legacy Type 2 charter schools and funds all Type 2 charter schools through the MFP formula with the state share paid by the state and the local share paid by the appropriate local school board.

1. Provides that any BESE authorized Type 2 charter school shall annually be appropriated funds as determined by applying the formula contained in R.S. 17:3995, except that the local share allocation will be funded with a transfer of the MFP monthly amount representing the local share allocation from the city, parish, or local public school board in which the attending students reside.

New formula additionally specifies that the local school board that has local taxing authority shall provide the local support for the students.

2. Provides that virtual charter schools may receive a lesser percentage of the state and local amount calculated pursuant to R.S. 17:3995, as approved by BESE.
3. New formula additionally provides that for any student that resides on a military base, the local share allocation shall be funded by the state.

4. Provides that where student attendance is from multiple school districts, the Dept. of Education shall determine the local share based on students reported by the schools.
5. Student membership count of Type 2 charter schools shall be included in the membership count of the local school board in which the school is located to determine the local share.
6. Specifies that requirements in the formula relative to using 50% of increased funds for pay raises for certificated personnel also apply to Type 2 charter schools.

FUNDING FOR THE OFFICE OF JUVENILE JUSTICE SCHOOLS AND STUDENTS

Continues prior formula provisions relative to funding for OJJ schools as follows:

1. Any elementary or secondary school operated by OJJ shall be considered a public school and annually appropriated funds as determined in the MFP formula.
2. Each student counted in the prior year average daily membership shall be provided for and funded from the MFP a per pupil amount equal to the amount allocated per student for the state share of the district where the student resided prior to adjudication.
 - a. The state share per pupil allocation shall be adjusted based on a factor determined by DOE to provide for the differential in the number of educational days provided to students in OJJ custody.
 - b. The state share per pupil allocation shall also be adjusted to recognize the increased number of special education students in OJJ schools relative to the state average special education student population.
3. Each student counted in the prior year average daily membership shall be provided for and funded from the MFP a local share per pupil amount equal to the amount allocated per student for the district where the student resided prior to adjudication.
 - a. For purposes of the local share allocation per pupil amount, the average daily membership of the OJJ shall be included in the membership counts of the local school board in which the student resided prior to adjudication to OJJ.
 - b. For a district that has schools transferred to the RSD and shares local revenue, the allocation for OJJ will be completed before the calculation of revenues for purposes of RSD funding.
 - c. The local share allocation shall be funded with a transfer of the MFP monthly amount representing the local share allocation from the local school board in which the attending students resided prior to adjudication to OJJ.

FUNDING FOR LSMSA AND NOCCA

Continues prior formula provisions relative to funding for LSMSA and NOCCA as follows:

1. LSMSA and NOCCA shall be considered public schools and annually appropriated funds as determined in the MFP formula.
2. Each LSMSA student in membership, and each NOCCA full-day student in membership, as defined by BESE, shall be provided for and funded from the MFP a per pupil amount equal to the amount allocated per student for the state share of the MFP.
3. Prior formula provided that students enrolled in LSMSA and NOCCA shall be provided a per pupil amount equal to the amount allocated per student for the state share of the MFP.

New formula retains this provision and additionally provides that the amount allocated shall be supported state and locally based on the proportion of state and local support provided in Level 1 of the formula for the district in which the student resides. Provides that the allocations for LSMSA and NOCCA shall be completed before the calculation of local revenues for the local school district is calculated.

New formula provides that the local share allocation will be funded with a transfer of the MFP monthly amount representing the local share allocation for the school district in which the student resides. Further provides that where student attendance is from multiple school districts, the Dept. of Education shall determine the local share based on students reported by the schools.

4. Specifies that requirements in the formula relative to using 50% of increased funds for pay raises for certificated personnel also apply to these schools.

FUNDING FOR THE SPECIAL SCHOOL DISTRICT (SSD) and the LOUISIANA SCHOOL FOR DEAF AND VISUALLY IMPAIRED (LSDVI)

Prior formula did not include funding for the SSD or LSDVI.

New formula provides funding for the SSD and LSDVI as follows:

1. Provides that the SSD shall be considered a public school district and LSDVI a public school, and, as such, shall be annually appropriated funds as determined by the state and local share calculation for the local public school board where the attending students reside.
2. Provides that the local share allocation will be funded with a transfer of the MFP monthly amount representing the local share allocation from the local school board in which the student resides. The Dept. of Education shall determine the local share based on students reported by the schools.
3. For districts that share local revenue, the SSD and LSDVI allocations will be completed before the calculation of local revenues.
4. Student membership and weighted student counts of the SSD and LSDVI shall be included in the membership and weighted counts of the local school board where the student resides using actual prior year Feb. 1 SSD and LSDVI enrollment data.
5. Specifies that requirements in the formula relative to using 50% of increased funds for pay raises for certificated personnel shall not apply to the SSD and LSDVI, but the provisions of the formula relative to adjustments for audit findings/data revisions, required expenditures, and accountability shall apply to these schools.

CHOICE SYSTEM

Educational Service Providers

Prior formula did not include funding for educational service providers.

New formula provides for funding for educational service providers as follows:

1. Educational service providers may be authorized by BESE to provide approved educational courses to students statewide.
2. The program will be fully implemented in FY 2013-14 and directs local school systems to ensure that sufficient funding is available for dual enrollment courses for FY 2012-13.
3. The following entities are eligible to be authorized as educational service providers:
 - a. Institutions of higher education, including universities, community colleges, and technical colleges. Defines dual enrollment and provides how a student's grade will be recorded on student transcripts.

- b. Online course providers.
 - c. Industry-based certification programs.
 - d. Other providers deemed eligible to be supported with MFP funds as approved by BESE.
4. Provides for student eligibility as follows:
 - a. Students enrolled in grades K - 12.
 - b. Students attending a public school that earned a performance letter grade of not more than a "C+" in the most recent evaluation cycle.
 - c. Students attending a school that earned a performance letter grade of "A" or "B", but the school doesn't offer the course(s) provided by the educational service provider.
 5. Requires the student to schedule and attend at least one course at their locally assigned school.
 6. The cost of courses provided by educational service providers will be supported through 90% of the state and local share of the MFP per pupil allocation for the district in which the student resides.
 7. The remaining 10% of the MFP per pupil allocation shall be retained by the local school district to be used for purposes determined by the district.
 8. The maximum funding for each course shall be an amount equivalent to one-sixth of 90% of the state and local share per pupil allocation.
 9. Any balance remaining after allocation of the available funds for each eligible student may be used to obtain additional courses.
 10. Allows higher education providers to charge up to the published maximum tuition charged for the course to part-time postsecondary students, or one-sixth of 90% of the state and local share per pupil allocation, whichever is less.

Student Scholarships for Educational Excellence Program (SSEEP)

Prior formula did not include funding for the Student Scholarships for Educational Excellence Program. For FY 2011-12, SSEEP is limited in scope to Orleans Parish and funded with state funds. Pursuant to Act 1 of the 2012 Regular Session, SSEEP will be statewide in scope and funded through the MFP, beginning with FY 2012-13.

New formula provides relative to SSEEP as follows:

1. Student eligibility will be determined by state law.
2. Scholarship amounts will be based on the lesser of the state and local share per pupil allocation for the public school district in which the student resides or the actual cost of tuition plus fees charged to non-scholarship students enrolled in the school.
3. If the amount allocated for actual tuition and fees is less than the state and local share per pupil allocation for a student, the amount supported state and locally will be calculated based on the proportion of state and local support provided in Level 1 of the MFP formula for the local public school district in which the student resides.
4. Any additional funding above the actual tuition and fees shall return to the state or to the local school district, according to the proportion of state and local support provided in Level 1 of the MFP formula.
5. BESE will adopt an annual maximum tuition rate increase for participating nonpublic schools by establishing a percentage of the MFP per pupil in the school district where

the nonpublic school is located and such school may not increase its annual tuition for scholarship students by an amount that exceeds that percentage.

6. A participating public school shall not have received a performance letter grade of less than a "B-" and shall receive the state and local per pupil amount established for the local school system in which the scholarship recipient resides.
7. The amount for which the local school district is responsible for each scholarship recipient will be funded with a transfer from the MFP allocation for the local school district in which the scholarship recipient resides to the participating nonpublic or public school.
8. Students participating in SSEEP in FY 2011-12 will be grandfathered in and considered participating and enrolled for the 2012-13 school year in the school district which has local taxing authority.
9. The legal taxing authority shall provide the local support for all students participating in the program.
10. The Dept. of Education shall transfer scholarship payments on behalf of the responsible local school district to eligible nonpublic and public schools in four equal installments throughout the school year.
11. Requires BESE to establish an accountability mechanism for the program that abides by the law.
12. Requires BESE to measure the rate at which all schools serving scholarship students admit and serve students with special education needs.
13. Allows BESE to establish a lower rate of funding for schools not meeting a minimum threshold of special education enrollment as established by BESE.

Early High School Graduation Scholarship Program

Prior formula did not include funding for this program.

New formula provides for the Early High School Graduation Scholarship Program as follows:

1. The program will begin in FY 2013-14.
2. States that the purpose of the program is to provide tuition and fee assistance to students who graduate early from a public high school, including state-funded scholarship student to encourage attendance at a public or private La. postsecondary educational institution.
3. Early High School Graduation Scholarship students shall be included in the MFP membership count for the district in which the student resided at the time of graduation.
4. For students who graduate at the end of the 11th grade, an amount equal to one-half of one year's MFP state and local share per pupil allocation for the school district in which the student resided at the time of graduation shall be available.
5. For students who graduate at mid-term of their senior year, an amount equal to one-quarter of the MFP state and local share per pupil allocation for the school district in which the student resided at the time of graduation shall be available.
6. These funds will be placed in a special fund and held for up to one year for use by the student at an institution of higher education.
7. These funds shall be used as the last source of income when paying for cost of attendance such as tuition, fees, and housing.

8. When a student receives a student aid grants and scholarship package that includes MFP state and local share allocation funding that exceeds the cost of attendance, the excess amount shall be proportionately refunded to the state and the local school district where the student resided at the time of graduation. The refund amount shall not exceed the MFP state and local share allocation.

Adjustments for Audit Findings and Data Revisions

Continues prior formula provisions as follows:

Provides that review and/or audit of a district's data may cause changes in final statistical information and that any necessary adjustments in a district's MFP allocation resulting from such audit findings will be made in the following school year.

REQUIRED EXPENDITURE AMOUNTS

Continues prior formula provisions relative to required expenditures as follows:

Required Pay Raise for Certificated Personnel

1. Requires that 50% of a district's increased funds provided in Levels 1 and 2 over the prior year shall only be used to supplement full-time certificated salaries and retirement benefits for school systems, the RSD, and LSU/SU lab schools with an average teacher salary below the SREB average teacher salary.
2. This requirement will be suspended for city, parish, or other local school systems, RSD schools, LSU and SU lab schools, OJJ schools, LSMSA, NOCCA, and Type 2 Charter schools in any year in which no annual increase is provided in the state base per pupil amount.

70% Local General Fund Required Instructional Expenditure at the School Building Level

Requires that 70% of local school system general fund expenditures must be in the areas of instruction and school administration at the school building level and additionally provides as follows for a local school district that fails to meet the 70% instructional expenditure requirement:

1. A school district that fails to meet the 70% instructional expenditure requirement but has a District Performance Score (DPS) at or above the state average should be provided a waiver for noncompliance.
2. A school district that fails to meet the 70% instructional expenditure requirement and has a DPS below the state average should face the following consequences:
 - a. Be required to assess expenditures in non-instructional areas to determine operational activities that could be streamlined through outsourcing, privatization, or consolidation and report to BESE on the implementation plan to redirect any savings from these actions to instructional activities in accordance with DOE time lines.
 - b. Be required to examine the manner in which state and federal funds are utilized, revise spending patterns, and report to BESE on implementation of these actions according to DOE time lines.
 - c. If involved in desegregation litigation, be required to examine the manner in which state and federal funds are utilized, revise spending patterns, and report to BESE on implementation of these actions according to DOE time lines.

Expenditure Requirement for Foreign Language Associate Program

1. Requires that the state must maintain support of the Foreign Language Associate Program at a maximum of 300 Foreign Language Associates employed in any given year.

2. Provides that these teachers shall be paid by the employing school system or school the state average classroom teacher salary (without PIP) by years of experience and degree beginning with year three.
3. Specifies that first-year teachers will receive an installation incentive of an additional \$6,000 and second- and third-year teachers will receive a retention incentive of an additional \$4,000. Provides that these amounts must be provided to each Foreign Associate Teacher by each school district or school in which the teacher is employed.

Expenditure Requirement for Educational Purposes

Requires that state MFP funds shall be expended only for educational purposes.

ACCOUNTABILITY PROVISIONS

Continues prior formula provisions relative to accountability as follows:

1. Requires that each school recognized by DOE will be included in a MFP Accountability Report submitted to the House and Senate education committees by June 30 of each year.
2. Requires for accountability from local school districts, the RSD, and the LSU/SU lab schools for all weight factors: at-risk, career and technical education, special education other exceptionalities, and special education gifted and talented.
3. Requires an annual report to DOE detailing the types of activities for which these funds were expended to serve the needs of the weighted students. Further requires that such report be published on the DOE website in an easily understandable format.

STUDY OF FUNDING FOR PUBLIC EDUCATION

Prior formula directed DOE, in an effort to explore opportunities to increase student achievement, to establish a pilot program for student-based budgeting.

New formula deletes this provision and instead provides that BESE will encourage school districts to explore utilizing student-based budgeting as a tool to improve student achievement.