

**Lafayette Parish School Board  
Cost of Additional Programs  
2003-2004**

Program	Approximate Number of Students Served	Approximate Cost	Notes
Success for All Reading Program	5,991	\$ 56,400	NCLB requires the use of scientifically researched based programs in reading. SFA is approved as meeting those guidelines.
Students transferred to four schools by Court Order	570	23,050	Provides tutoring.
Student Remediation	1,350	125,000	In order to do away with social promotion, the Board approved this in the Pupil Progression Plan.
French Immersion	800		
CAPS LAPS	186 108	1,296,292	The state mandates that students who are expelled from a traditional setting be offered alternative placement. These programs continue into the month of July.
Genesis	75	197,000	Enrollment as of 5/17/04 only staff. Per student enrollment for materials (4 teachers, 1 assistant)
Arts Academy High School	100	50,096	An Additional \$7,000 Is needed to reopen the PM Theater section
Arts Academy Middle School	248		
Detention center	225	177,000	3 teachers and 3 assistants
Undedicated Elementary P.E. Program K-5	14,500	445,000	This is the portion of the elementary P.E. program not funded by the ½ cent sales tax.
NJROTC	Comeaux 123 Northside 170 Acadiana 153	68,000 60,000 56,000	Approximate cost represents ½ of total cost. The other half is paid by the Federal government.
Middle School Alternative Programs (Grade. 5-8)	375	479,684	\$4000 Materials of Instruction Salaries for 1 alternative teacher @ each school. Other alterative teachers are part of the regular education allocation.
Behavior Clinic Saturday Intervention	13,485 723	128,349	2002-2003 enrollment Approximate cost includes both programs.
Discipline Centers (K-12)	24,008	749,850	2002-2003 enrollment Approximate cost includes both programs.
Charter High School	150	682,615.00	Enrollment 3/27/03
SEAS	198	537,000	Only Staff (8 teachers & 13 assistants) Materials are per student enroll.
ESL	440	156,000	It would cost the district the same amount of money if the ESL students would be placed in the regular classroom, students are counted in each school's student/teacher ratio. Cost indicated is for Teacher Assistants.
Project Opportunity	125	201,766.95	\$4000 Materials of Instruction Salary for 1 teacher per high school
VITA	500	20,000	
Arts Council	26,500	\$ 74,800.00	
Natural History Museum	4,000	25,300.00	
Tutoring	29,000	125,000.00	All schools can receive money for tutoring students.
DEEP	1500-2000	300,000	Paid for by Title I, Title VI

\*At the request of a Board member this information is being provided by the Instructional Services Division in conjunction with the Finance Division. These programs are partially or totally funded by the General Fund but are not necessarily required programs.

**TITLE I PROGRAM  
BUDGET SUMMARY  
FY 04/05**

Title I - School Wide	School Budgets	Program Cost Centers	Program Supervisor	Cost Center	Program Budgets
	\$				\$
Acadian Middle	145,008.00	Administrative	Burnell Lemoine	50510	55,368.96
Boucher	159,372.00	Accountability	Phillis Bartlett	50511	136,280.99
Burke	119,510.50	Preschool	Ouida Forsyth	50512	61,207.54
Carencro Middle	149,208.50	Instructional Program	Burnell Lemoine	50513	558,126.43
Carencro Heights	150,480.00	Student Services	Harrriet Taylor	50514	75,927.12
Carencro High	123,462.00	Assessment Coord.	Mike Babineaux	50515	38,039.27
Drexel	49,932.00	ESL	Beth Thomas	50516	112,663.59
Duson	40,236.00	Reading	Daphne Villemarete	50518	422,814.74
Evangeline	111,607.00	Choice Option		50520	50,000.00
Faulk, J. W.	142,272.00	Para Professional Training	G. Duhon	50521	100,000.00
Judice Middle	50,616.00	Teacher Certification	G. Duhon	50522	100,000.00
Judice, L.L.	71,136.00	Early Childhood	Ouida Forsyth	50523	23,693.96
Lafayette Middle	120,042.00	Even Start	Patsy Morgan	50526	100,865.95
Live Oak	219,222.00	N & D	Patsy Williams	50528	137,096.70
Montgomery	93,405.00	Math & Science	Tim Tate	50529	-
Moss, N.P.	240,426.00	Transition	Patsy Williams	50530	105,227.22
Myrtle P	82,080.00	Alternamtive ED	Burnell Lejeune	50531	-
Northside High	266,076.00	Tutor/FastForward	Sara Upton	50532	180,422.74
Ossun	141,784.00	Math & Science	Pat Sommer	50533	-
Ridge	49,932.00	Social Studies & Art	Louis Chargois	50534	-
Scott Middle	147,771.50	Language Arts & SS	L. Heatherwick	50535	-
Vermilion	72,846.00	Language Arts	Sandy Labry	50536	-
Westside	67,778.50	Social Studies/P.E.	James Simmons	50537	-
James, J.W.	170,658.00	P. A. C. E.	Louis Chargois	50538	200,000.00
Car Catholic	18,318.40	Teaming	G. Ortego	50539	2,573.00
Gethsemane	6,994.30	Professional Development	S. Strother/G. Meade	50540	128,632.30
Holy Family	22,981.26	Technology Technical Asst.	Brian Hebert	50541	67,395.13
IHM	16,653.09	Math Lead Teachers	G. Duhon	50542	370,000.00
St Genevieve	5,662.05	Jr. & Senior High - Lang. Arts	Sherry Brown	50548	-
STS Leo Seton	10,991.04	Host	Sherry Brown	50550	105,000.00
Cathedral Carmel	3,663.68	Substance Abuse	Maxine Hamilton	50553	89,095.22
St Ceceilia	3,663.68	Psychological/Home School	Pam Dehm	50560	21,050.00
		Print Shop	Rick Gary	50570	184,043.64
		Instructional Equipment Repairs	Mike Revere	50572	16,450.19
		Inventory	Katy Sales	50574	75,195.76
		Parental Involvement	Patsy Morgan	50580	20,699.80
		Hippy	Patsy Morgan	50581	194,252.18
		Community Outreach	VITA	50583	2,000.00
		NEST	Patsy Morgan	50584	83,612.82
		Fran the Van	Melodie Marchiafavia	50585	167,210.35
		CCC Repairs	Raul	50589	91,653.09
		SW Prog Supv	G. Duhon	50590	194,059.81
		Indirect Cost			314,984.00
<b>Total Title I SW Budgets</b>	<b>\$ 3,073,788.50</b>	<b>Total Title I Program Budgets</b>			<b>\$ 4,585,642.50</b>
					<b>\$ 7,659,431.00</b>

Total Budget  
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\*\*\*\* Note: This is the original approved Title I budget for FY 04/05. A budget revision will be submitted to allocate an additional \$726,266, which will increase the FY 05 Title I budget to \$8,385,697.

**Lafayette Parish School System  
MFP History and 05-06 per Budget Letter**

	<b>Actual</b>					<b>Per Budget Letter</b>
	00-01	01-02	02-03	03-04	04/05	05-06
Revenue	\$ 69,380,742	\$ 73,287,832	\$ 77,431,344	\$ 81,198,844	\$ 83,007,065	\$ 88,407,471
Student Membership	29,356	29,095	28,919	29,179	29,179	29,125
Revenue/Student	\$2,363.43	\$2,518.92	\$2,677.52	\$2,782.78	\$2,844.75	\$3,035.45
Local Wealth Factor	1.32	1.32	1.32	1.337	1.3354	1.306522
Wealth Rank	10	10	10	10	10	10
Local Effort Index	0.83	0.8244	0.897	0.966	0.966	0.952
Local Effort Rank	47	49	46	39	39	41
<b>Actual - Fiscal Year 04-05</b>						<b>\$83,007,065</b>
<b>MFP 05-06</b>						<b><u>88,407,471</u></b>
<b>Estimated increase From 04/05 Actual</b>						<b><u><u>5,400,406</u></u></b>

**Assumptions & Comments:**

- This 05/06 MFP includes a one time positive adjustment of \$697,847 for errors in past students counts
- The student count is subject to audit by the DOE and may change

## Appropriate Level of Unreserved Fund Balance in the General Fund (2002)

**Background.** Accountants employ the term *fund balance* to describe the net assets of governmental funds calculated in accordance with generally accepted accounting principles (GAAP). Budget professionals commonly use this same term to describe the net assets of governmental funds calculated on a government's budgetary basis.<sup>1</sup> In both cases, *fund balance* is intended to serve as a measure of the financial resources available in a governmental fund.

Accountants distinguish *reserved fund balance* from *unreserved fund balance*. Typically, only the latter is available for spending. Accountants also sometimes report a *designated* portion of unreserved fund balance to indicate that the governing body or management have tentative plans concerning the use of all or a portion of unreserved fund balance.

It is essential that governments maintain adequate levels of fund balance to mitigate current and future risks (e.g., revenue shortfalls and unanticipated expenditures) and to ensure stable tax rates. Fund balance levels are a crucial consideration, too, in long-term financial planning.

In most cases, discussions of fund balance will properly focus on a government's *general fund*. Nonetheless, financial resources available in other funds should also be considered in assessing the adequacy of unreserved fund balance in the general fund.

Credit rating agencies carefully monitor levels of fund balance and unreserved fund balance in a government's general fund to evaluate a government's continued creditworthiness. Likewise, laws and regulations often govern appropriate levels of fund balance and unreserved fund balance for state and local governments.

Those interested primarily in a government's creditworthiness or economic condition (e.g., rating agencies) are likely to favor increased levels of fund balance. Opposing pressures often come from unions, taxpayers and citizens' groups, which may view high levels of fund balance as "excessive."

**Recommendation.** GFOA recommends that governments establish a formal policy on the level of unreserved fund balance that should be maintained in the general fund.<sup>2</sup> GFOA also encourages the adoption of similar policies for other types of governmental funds. Such a guideline should be set by the appropriate policy body and should provide both a temporal framework and specific plans for increasing or decreasing the level of unreserved fund balance, if it is inconsistent with that policy.<sup>3</sup>

The adequacy of unreserved fund balance in the general fund should be assessed based upon a government's own specific circumstances. Nevertheless, GFOA recommends, *at a minimum*, that general-purpose governments, regardless of size, maintain unreserved fund balance in their general fund of no less than five to 15 percent of regular general fund operating revenues, or of no less than one to two months of regular general fund operating expenditures.<sup>4</sup> A government's particular situation may require levels of unreserved fund balance in the general fund significantly in excess of these recommended minimum levels.<sup>5</sup> Furthermore, such measures should be applied within the context of

<sup>1</sup> For the sake of clarity, this recommended practice uses the terms *GAAP fund balance* and *budgetary fund balance* to distinguish these two different uses of the same term.

<sup>2</sup> Sometimes reserved fund balance includes resources available to finance items that typically would require the use of unreserved fund balance (e.g., a contingency reserve). In that case, such amounts should be included as part of unreserved fund balance for purposes of analysis.

<sup>3</sup> See Recommended Practice 4.1 of the National Advisory Council on State and Local Budgeting governments on the need to "maintain a prudent level of financial resources to protect against reducing service levels or raising taxes and fees because of temporary revenue shortfalls or unpredicted one-time expenditures" (Recommended Practice 4.1).

<sup>4</sup> The choice of revenues or expenditures as a basis of comparison may be dictated by what is more predictable in a government's particular circumstances. In either case, unusual items that would distort trends (e.g., one-time revenues and expenditures) should be excluded, whereas recurring transfers should be included. Once the decision has been made to compare unreserved fund balance to either revenues or expenditures, that decision should be followed consistently from period to period.

<sup>5</sup> In practice, levels of fund balance, (expressed as a percentage of revenues/expenditures or as a multiple of monthly expenditures), typically are less for larger governments than for smaller governments because of the magnitude of the amounts involved and because the diversification of their revenues and expenditures often results in lower degrees of volatility.

long-term forecasting, thereby avoiding the risk of placing too much emphasis upon the level of unreserved fund balance in the general fund at any one time.

In establishing a policy governing the level of unreserved fund balance in the general fund, a government should consider a variety of factors, including:

- The predictability of its revenues and the volatility of its expenditures (i.e., higher levels of unreserved fund balance may be needed if significant revenue sources are subject to unpredictable fluctuations or if operating expenditures are highly volatile).
- The availability of resources in other funds as well as the potential drain upon general fund resources from other funds (i.e., the availability of resources in other funds may reduce the amount of unreserved fund balance needed in the general fund, just as deficits in other funds may require that a higher level of unreserved fund balance be maintained in the general fund).
- Liquidity (i.e., a disparity between when financial resources actually become available to make payments and the average maturity of related liabilities may require that a higher level of resources be maintained).
- Designations (i.e., governments may wish to maintain higher levels of unreserved fund balance to compensate for any portion of unreserved fund balance already designated for a specific purpose).

Naturally, any policy addressing desirable levels of unreserved fund balance in the general fund should be in conformity with all applicable legal and regulatory constraints. In this case in particular, it is essential that differences between GAAP fund balance and budgetary fund balance be fully appreciated by all interested parties.

Approved by the Committee on Accounting, Auditing and Financial Reporting and the Committee on Governmental Budgeting and Management, January 30, 2002

Approved by the Executive Board, February 15, 2002.

"Seventy Percent" Instructional Evaluation by District - General Fund - FY 2001-2002

Rank	District	Grand Total Instructional Plus Support	Per Pupil Grand Total	Percent Instructional
1	Tangipahoa Parish	\$79,342,034	\$4,390	79.260%
2	Lafayette Parish	\$158,411,175	\$5,132	77.376%
3	Livingston Parish	\$91,857,315	\$4,627	77.240%
4	Lincoln Parish	\$29,793,139	\$4,446	76.590%
5	Webster Parish	\$34,489,511	\$4,443	76.517%
6	Concordia Parish	\$19,309,700	\$4,988	76.509%
7	Terrebonne Parish	\$104,429,195	\$5,383	76.094%
8	Ascension Parish	\$87,283,026	\$5,758	75.908%
9	City of Monroe	\$54,009,181	\$5,431	75.874%
10	Lafourche Parish	\$81,996,301	\$5,436	75.552%
11	St. James Parish	\$22,235,701	\$5,471	75.460%
12	Iberia Parish	\$77,252,715	\$5,359	75.388%
13	Franklin Parish	\$19,417,751	\$5,074	75.276%
14	St. Bernard Parish	\$48,093,400	\$5,609	74.994%
15	Claiborne Parish	\$15,325,757	\$5,452	74.882%
16	Avoyelles Parish	\$31,011,143	\$4,544	74.798%
17	St. Tammany Parish	\$199,728,888	\$6,083	74.700%
18	Acadia Parish	\$44,806,643	\$4,601	74.603%
19	Calcasieu Parish	\$169,347,412	\$5,352	74.528%
20	Evangeline Parish	\$28,305,718	\$4,437	74.493%
21	Rapides Parish	\$120,728,754	\$5,250	74.421%
22	Ouachita Parish	\$96,199,743	\$5,417	74.360%
23	Iberville Parish	\$26,638,477	\$5,530	74.327%
24	Caddo Parish	\$269,159,391	\$6,000	74.159%
25	St. Landry Parish	\$77,862,545	\$5,080	74.073%
26	West Carroll Parish	\$10,679,535	\$4,352	73.648%
27	Bienville Parish	\$13,459,540	\$5,233	73.448%
28	DeSoto Parish	\$30,957,146	\$6,336	73.322%
29	Vermilion Parish	\$42,521,213	\$4,877	73.317%
30	Washington Parish	\$25,956,299	\$5,682	73.302%
31	Bossier Parish	\$98,487,122	\$5,296	73.128%
32	St. Martin Parish	\$43,336,396	\$5,087	73.110%
33	Richland Parish	\$18,733,723	\$5,245	73.097%
34	Jefferson Davis Parish	\$31,746,173	\$5,480	73.015%
35	Sabine Parish	\$20,605,074	\$4,779	72.982%
36	Natchitoches Parish	\$35,336,308	\$5,092	72.910%
37	LaSalle Parish	\$14,585,946	\$5,496	72.871%
38	Vernon Parish	\$54,315,495	\$5,461	72.869%
39	St. Mary Parish	\$57,068,051	\$5,416	72.527%
40	East Feliciana Parish	\$14,467,376	\$5,612	72.505%
41	Jefferson Parish	\$276,264,099	\$5,442	72.380%
42	St. John the Baptist Parish	\$41,743,408	\$6,706	72.298%
43	Madison Parish	\$11,780,430	\$4,818	72.113%
44	Union Parish	\$16,398,650	\$4,651	72.087%
45	Morehouse Parish	\$25,623,923	\$4,876	71.994%
46	Caldwell Parish	\$8,086,583	\$4,267	71.967%
47	Allen Parish	\$22,988,494	\$5,307	71.893%
48	Red River Parish	\$9,359,736	\$5,417	71.878%
49	Grant Parish	\$17,193,120	\$4,784	71.607%
50	St. Charles Parish	\$71,693,024	\$7,301	71.597%
51	Beauregard Parish	\$31,638,635	\$5,249	71.531%
52	City of Bogalusa	\$17,428,153	\$5,662	71.037%
53	Assumption Parish	\$25,935,312	\$5,611	70.851%
54	East Carroll Parish	\$9,322,604	\$5,339	70.608%
55	Orleans Parish	\$378,632,901	\$5,174	70.450%
56	E. Baton Rouge Parish	\$289,053,522	\$5,522	70.368%
57	W. Baton Rouge Parish	\$21,879,750	\$5,944	70.099%
58	Pointe Coupee Parish	\$18,655,902	\$5,817	69.893%
59	Jackson Parish	\$16,603,570	\$6,563	69.712%
60	Catahoula Parish	\$9,799,441	\$5,323	69.530%
61	West Feliciana Parish	\$16,665,132	\$6,944	69.223%
62	St. Helena Parish	\$7,140,554	\$5,064	68.907%
63	Winn Parish	\$12,643,090	\$4,428	68.666%
64	Cameron Parish	\$13,996,974	\$7,449	67.909%
65	Tensas Parish	\$6,255,714	\$6,068	66.303%
66	Plaquemines Parish	\$31,636,649	\$6,426	65.523%
	<b>STATE TOTAL</b>	<b>\$3,899,709,382</b>	<b>\$5,379</b>	<b>73.43%</b>

QUINTILE 1	\$711,797,644	\$4,944	74.224%
QUINTILE 2	\$823,797,208	\$5,390	74.305%
QUINTILE 3	\$735,711,605	\$5,613	74.120%
QUINTILE 4	\$703,269,494	\$5,335	72.475%
QUINTILE 5	\$925,133,431	\$5,595	72.238%
<b>STATE TOTAL</b>	<b>\$3,899,709,382</b>	<b>#REF!</b>	<b>73.43%</b>

LAFAYETTE PARISH SCHOOL SYSTEM  
 Projected Student Enrollment for Staffing Allocations for 2005/2006  
 as of February 24, 2005  
 prepared by Human Resources Department

Note: This report was prepared only for the purposes of staffing. Questions and suggestions concerning this report should be directed to Mona Bernard, Director, Human Resources & Risk Management. Official count of students as of January 18, 2005, was used as projected enrollment for 2005/2006.

SCHOOLS	2004/2005 as of Oct 1	2005/2006 Projection	KG	Gr 1	Gr 2	Gr 3	Gr 4	Gr 5	Gr 6	Gr 7	Gr 8	Gr 9	Gr 10	Gr 11	Gr 12
ACADIAN MIDDLE	521	517						137	140	121	119				
ACADIAN HIGH	1,844	1,814									28	587	483	398	318
ALLEMAN MIDDLE	828	820						183	246	228	183				
BOUCHER ELEM	670	592	115	113	98	102	77	77							
BREAUX, PAUL MID	731	725						228		234	263				
BROADMOOR ELEM	694	693	125	148	141	161	120	108	163	163	150				
BROUSSARD MID	592	584													
BURKE, CHARLES	648	649	114	110	98	104	114	108							
CARENCRO HGTS	449	456	73	75	64	69	99	78							
CARENCRO HIGH	1,488	1,440							217	292	246	63	496	350	273
CARENCRO MID	704	725													
CHARTER HIGH		86													
COMEAUX HIGH	1,916	1,871									28	600	453	421	369
DREXEL ELEM	628	617	134	135	129	101	118								
DUSON ELEM	254	248	61	41	37	32	38	38							
EVANGELINE ELEM	621	627	114	131	117	139	128								
FAULK ELEM	480	491	90	81	81	55	102	82							
GALLET, ERNEST ELEM	360	365	166	188	149	129	144	119							
JAMES, J. WALLACE	644	637	107	107	102	108	134	79							
JUDICE MID	517	521						186	167	153					
JUDICE, L. LEO ELEM	277	281	137	144											
LAFAYETTE HIGH	2,189	2,099							141	144	110			479	403
LAFAYETTE MID	385	395													
LINDON ELEM	674	573	109	136	108	112	108								
LIVE OAK ELEM	731	711	113	139	131	101	125	102							
MARTIN MID	784	736						129	208	210	189				
MILTON ELEM	699	695	79	80	61	80	81	83	61	82	88				
MONTGOMERY ELEM	628	617	108	123	105	106	94	81							
MOSS MID	647	635							234	241	160				
MYRTLE PLACE ELEM	272	280	49	51	48	60	49	33							
NORTHSIDE HIGH	1,058	1,022									53	320	241	215	183
OSSUN ELEM	814	829	133	158	144	130	128	138							
PLANTATION ELEM	585	591	97	100	93	104	108	81							
PRAIRIE ELEM	845	829	154	140	148	104	158	127							
RIDGE ELEM	548	549	104	94	84	83	95	89							
SCOTT MID	941	934						159	262	255	258				
WESTSIDE ELEM	374	386			117	126	144								
WOODVALE ELEM	694	637	110	145	119	127	136								
YOUNGVILLE MID	612	602						103	153	183	163				
TOTALS	28,590	28,379	2,292	2,407	2,174	2,132	2,295	2,121	2,249	2,290	2,294	2,679	2,094	1,793	1,689

**LAFAYETTE PARISH SCHOOL SYSTEM**  
 2006/2006  
 Basic Teacher Allocation  
 as of February 24, 2006  
 prepared by Human Resources Department

Grades K-3 21:1  
 Grade 4 23:1  
 Grade 5 26:1  
 Grades 6-8 26:1  
 Grades 9-12 26:1

18:1 in K-3 at schools in School Improvement  
 Schools in SI are bold and/or shaded below

Grades K-3 (capped at 22:1)  
 Grade 4 (capped at 22:1)  
 Grade 5 (capped at 27:1)  
 Grades 6-8 (capped at 27:1)  
 Grades 9-12 (capped at 27:1)

20:1 18:1 in low performing  
 22:1  
 26:1  
 26:1  
 26:1

SCHOOLS	2005/2006 Projections	K0	K0 Tchrs	Gr. 1 Tchrs	Gr. 2 Tchrs	Gr. 3 Tchrs	Gr. 4 Tchrs	Gr. 5 Tchrs	Gr. 6 Tchrs	Gr. 7 Tchrs	Gr. 8 Tchrs	Gr. 9 Tchrs	Gr. 10 Tchrs	Gr. 11 Tchrs	Gr. 12 Tchrs	High School Tchrs						
ACADIAN MIDDLE	617								6	140	121	16										
ACADIAN HIGH	1,814								6	140	121	16										
ALLEMAN MIDDLE	820								6	140	121	16										
BOUCHER ELEM	662	116	6	113	6	98	6	163	7	245	228	183	1	597	493	398						
BREAUX PAUL MID	726								3	223	234	263	28									
BROADMOOR ELEM	693	126	6	148	7	141	8	120	6	166	163	150	18									
BROSSARD MID	684								6	114	5	109	6									
BURKE CHARLES	649	114	6	110	6	98	6	114	6	114	5	109	6									
CARENGROTTIS ELEM	468	73	4	76	4	84	4	98	6	76	3											
CARENGRO HIGH	1,440																					
CHARTER MID	725																					
CHARTER HIGH	68																					
COMEAUX HIGH	1,671																					
DREXEL ELEM	617	134	6	135	7	129	6	118	6	118	6	6	2									
DUBON ELEM	248	61	3	41	2	37	2	39	2	38	2											
EVANGELINE ELEM	627	114	6	131	7	117	6	128	6	128	6	4										
FAULK ELEM	481	90	6	81	4	81	4	102	6	82	4											
GALLEY ERNEST ELEM	665	168	8	168	8	148	6	128	7	119	7	119	3									
JAMES J WALLACE	637	107	6	107	6	102	6	134	6	79	3											
JUDICE MID	621																					
JUDICE L LEO ELEM	263	137	7	144	7																	
LAFAYETTE HIGH	2,099																					
LAFAYETTE MID	395																					
LINDON ELEM	679	109	6	136	7	108	6	108	6	108	6	6										
LIVE OAK ELEM	711	113	6	136	7	131	7	125	6	125	6	102	4									
MARTIN MID	736																					
MILTON ELEM	695	79	4	80	4	81	4	81	4	81	4	83	4									
MONTGOMERY ELEM	617	108	6	123	6	105	6	94	4	81	4											
MOSS MID	635																					
MYRTLE PLACE ELEM	290	49	3	51	3	48	3	49	3	33	2											
NORTHSIDE HIGH	1,022																					
OSUN ELEM	828	133	7	168	8	144	7	128	6	136	6	136	6									
PLANTATION ELEM	691	97	5	100	6	83	6	108	6	91	4											
PRAIRIE ELEM	828	154	8	140	7	148	6	168	7	127	6											
RIDGE ELEM	548	104	5	84	4	84	4	95	5	89	4											
SCOTT MID	834																					
WESTSIDE ELEM	366																					
WOODVALE ELEM	637																					
YOUNGVILLE MID	602	110	6	145	7	119	6	136	6	103	4											
<b>TOTALS</b>	<b>28,379</b>	<b>2,292</b>	<b>119</b>	<b>2,407</b>	<b>123</b>	<b>2,174</b>	<b>113</b>	<b>2,132</b>	<b>108</b>	<b>2,283</b>	<b>110</b>	<b>2,121</b>	<b>92</b>	<b>2,246</b>	<b>2,260</b>	<b>2,284</b>	<b>268</b>	<b>2,678</b>	<b>2,084</b>	<b>1,783</b>	<b>1,569</b>	<b>315</b>



Summary of Staffing for 2005/2006  
 Basic Allocation and "Program Teachers"  
 as of February 24, 2005

SCHOOLS	2004/2005 Basic Allocation	Program Tchrs	Total	2005/2006 Basic Allocation	Program Tchrs	Total	Difference
ACADIAN MIDDLE	26	12	38	21	12	33	(5)
ACADIANA HIGH	70	17	87	70	17	87	0
ALLEMAN MIDDLE	35	12	47	33	12	45	(2)
BOUCHER ELEM	31	5	36	29	10	39	3
BREAUX, PAUL MID	32	6	38	28	7	35	(3)
BROADMOOR ELEM	38	9	47	34	9	43	(4)
BROUSSARD MID	23	8	31	24	8	32	1
BURKE, CHARLES	37	7	44	32	9	41	(3)
<b>CARENCR0 HIGTS</b>	27	3	30	24	4	28	(2)
CARENCR0 HIGH	56	16	72	56	16	72	0
CARENCR0 MID	39	12	51	28	18	46	(5)
CHARTER HIGH	5	4	9	5	4	9	0
COMEAX HIGH	74	16	90	72	16	88	(2)
DREXEL ELEM	34	5	39	31	10	41	2
<b>DUSON ELEM</b>	13	3	16	13	5	18	2
EVANGELINE ELEM	41	7	48	32	7	39	(9)
FAULK ELEM	28	10	38	25	10	35	(3)
GALLET, ERNEST ELEM	41	7	48	43	7	50	2
JAMES, J. WALLACE	37	10	47	32	17	49	2
JUDICE MID	23	4	27	20	5	25	(2)
<b>JUDICE, L. LEO ELEM</b>	15	3	18	14	4	18	0
LAFAYETTE HIGH	81	22	103	81	22	103	0
<b>LAFAYETTE MID</b>	22	14	36	16	16	32	(4)
LINDON ELEM	29	7	36	30	7	37	1
<b>LIVE OAK ELEM</b>	38	10	48	35	10	45	(3)
<b>MARTIN MID</b>	29	16	45	29	16	45	0
MILTON ELEM	37	6	43	32	6	38	(5)
MONTGOMERY ELEM	37	5	42	30	5	35	(7)
<b>MOSS MID</b>	30	13	43	25	18	43	0
<b>MYRTLE PLAGE ELEM</b>	22	8	30	17	8	25	(5)
NORTHSIDE HIGH	40	19	59	40	19	59	0
<b>OSSUN ELEM</b>	40	4	44	41	9	50	6
<b>PLANTATION ELEM</b>	29	8	37	29	9	38	1
<b>PRAIRIE ELEM</b>	47	11	58	40	11	51	(7)
<b>RIDGE ELEM</b>	31	8	39	27	8	35	(4)
SCOTT MID	39	16	55	39	18	57	2
<b>WESTSIDE ELEM</b>	18	5	23	19	6	25	2
WOODVALE ELEM	31	6	37	31	6	37	0
YOUNGSHVILLE MID	27	4	31	24	4	28	(3)
<b>TOTALS</b>	<b>1352</b>	<b>358</b>	<b>1710</b>	<b>1251</b>	<b>405</b>	<b>1656</b>	<b>(54)</b>

Schools in SI are bold and/or shaded above.

**LPSS - Schedule of "Program Teachers"  
Projected for 2005/2006 as of 2/24/05**

SCHOOLS	Teaming/Block	Hands-On Science	Middle School Band & Vocal Music	Curriculum Coordinator	Alternative Center	Discipline Center	Project Opportunity	ROTC	Reading Facilitator	Elem. PE	ESL	Elem. Foreign Language	State Incentive	Project Turning Pt	Teacher Tutor	SFA	Outreach
ACADIAN MIDDLE	6		1	1	2	1	1	2				1					
ACADIAN HIGH	4				1				1	2		1					
ALLEN/MAN MIDDLE			3									1					
BOUCHER ELEM		1			1						4		1		1		
BREAUX PAUL MID			2									1					
BROADMOOR ELEM			1		3				1	2		1					
BROUSSARD MID			1						1	1							
BURKE CHARLES			1			1	1										
CARENCRO HIGH	4																
CARENCRO MID	8		1		2			2						1			
CHARTER HIGH						1			1	3						1	
COMEAUX HIGH									1	2							
DREXEL ELEM									1	3					1		
DIVONNE ELEM									1	3							
EVANGELINE ELEM									1	2							
FAULK ELEM									1	2							
GALLET, ERNEST ELEM			3														
JAMES, J. WALLACE			1		1												
JUDICE MID			1														
JUDICE, L. LEO ELEM	6													1			
LAFAYETTE HIGH	5		2		2	1			1	2		1					
LAFAYETTE MID									1	2		1					
LINDON ELEM			1								2						
LIVE OAK ELEM	7		3						1	1		1					
MARTIN MID			1		2												
MILTON ELEM			1													1	
MONTGOMERY ELEM			1	1	3				1	2							
MOSS MID	8																
MYRTLE PINE ELEM						1	1	3									
NORTH SIDE HIGH	7								1	2		1					
OSUN ELEM									1	2							
OSUN ELEM									1	2							
PANFANTO ELEM									1	1							
PRAIRIE ELEM									1	1							
RIDGE ELEM	10				2												
SCOTT MID		1							1	2							
WESTSIDE ELEM										2			1				
WOODVALE ELEM					1					1							
YOUNGVILLE MID	1		1		2	5	3	7	17	40	9	12	2	2	2	2	7
TOTALS	67	9	22	2	20	5	3	7	17	40	9	12	2	2	2	2	7

Notes:  
-Schools in SI are bold and/or shaded  
-Chart does not include special ed or pre-school teachers

LPSS - Schedule of "Program Teachers"  
Projected for 2005/2006 as of 2/24/05

SCHOOLS	Lead Teacher	Elem. Vocal	Support Teachers	Extended Academics	Options	HOSTS	SOC Electives	Title I & II & Fund 15	Total
ACADIAN MIDDLE								9	12
ACADIANA HIGH								1	17
ALLEMAN MIDDLE							5	4	10
BOUCHER ELEM	1	1				1		1	7
BREAUX, PAUL MID		1						2	9
BROADMOOR ELEM		1						1	8
BROUSSARD MID		1						3	9
BURKE, CHARLES		1						1	4
CARENORIS		1			1			9	16
CARENORO HIGH						2		2	18
CARENORO MID		1							0
CHARTER HIGH								11	16
COMEAUX HIGH				1				5	10
DREXEL ELEM		1						2	5
DUSON ELEM		1						1	7
EVANGELINE ELEM		1						4	10
FAULK ELEM		1						2	7
GALLET, ERNEST ELEM							7	2	17
JAMES, J. WALLACE	1	1				2			5
JUDICE MID								2	4
JUDICE, L. LEO ELEM					2			10	22
LAFAYETTE HIGH						2		1	16
LAFAYETTE MID	2							2	7
LINDON ELEM		1						4	10
LIVE OAK ELEM		1						2	16
MARTIN MID								8	8
MILTON ELEM		1						1	6
MONTGOMERY ELEM		1				3			19
MOSS MID								4	8
MYRTLE PAGES ELEM		1			1			6	19
NORTHSIDE HIGH								5	9
OSSUN ELEM		1						3	9
PLANTATION ELEM		1						7	11
PRAIRIE ELEM		1						5	8
RIDGE ELEM		1				2		2	20
SCOTT MID		1		1				2	6
WESTSIDE ELEM		1						1	6
WOODVALE ELEM		1							4
YOUNGVILLE MID									4
TOTALS	4	24	0	1	5	12	12	118	404

Notes:

- Schools in SI are bold and/or shaded
- Chart does not include special ed or pre-school teachers

Comparison of Basic Allocation of Teachers  
as of February 24, 2005

SCHOOLS	2003/2004 Basic Allocation	2004/2005 Basic Allocation	2005/2006 Basic Allocation
ACADIAN MIDDLE	32	26	21
ACADIANA HIGH	78	70	70
<b>ALLEMAN MIDDLE</b>	35	35	33
<b>BOUCHER ELEM</b>	28	31	29
BREAUX, PAUL MID	34	32	28
BROADMOOR ELEM	32	38	34
BROUSSARD MID	30	23	24
<b>BURKE, CHARLES</b>	35	37	32
<b>CARENCRO HG IS</b>	27	27	24
CARENCRO HIGH	66	56	56
<b>CARENCRO MID</b>	40	39	28
CHARTER HIGH	87	5	5
COMEAX HIGH	28	74	72
<b>DREXEL ELEM</b>	15	34	31
<b>DUSON ELEM</b>	35	13	13
EVANGELINE ELEM	25	41	32
FAULK ELEM	39	28	25
GALLET, ERNEST ELEM	34	41	43
JAMES, J. WALLACE	22	37	32
JUDICE MID	13	23	20
<b>JUDICE, L. LEO ELEM</b>	82	15	14
LAFAYETTE HIGH	25	81	81
<b>LAFAYETTE MID</b>	28	22	16
LINDON ELEM	40	29	30
<b>LIVE OAK ELEM</b>	41	38	35
<b>MARTIN MID</b>	35	29	29
MILTON ELEM	33	37	32
MONTGOMERY ELEM	38	37	30
<b>MOSS MID</b>	17	30	25
<b>MYRTLE PLAGE ELEM</b>	47	22	17
NORTHSIDE HIGH	40	40	40
<b>OSSUN ELEM</b>	32	40	41
<b>PLANTATION ELEM</b>	39	29	29
<b>PRAIRIE ELEM</b>	29	47	40
<b>RIDGE ELEM</b>	48	31	27
SCOTT MID	16	39	39
<b>WESTSIDE ELEM</b>	20	18	19
WOODVALE ELEM	33	31	31
YOUNGSVILLE MID	24	27	24
TOTALS	1,402	1352	1251

Schools in SI are bold and/or shaded above.

Comparison of Program Teachers  
as of February 24, 2005

SCHOOLS	2003/2004 Program Tchrs	2004/2005 Program Tchrs	2005/2006 Program Tchrs
ACADIAN MIDDLE	5	12	12
ACADIANA HIGH	4	17	17
<b>ALLEMAN MIDDLE</b>	4	12	12
<b>BOUCHER ELEM</b>	4	5	10
BREAUX, PAUL MID	3	6	7
BROADMOOR ELEM	11	9	9
BROUSSARD MID	4	8	8
<b>BURKE, CHARLES</b>	5	7	9
<b>CARENCRO HGTS</b>	3	3	4
CARENCRO HIGH	2	16	16
<b>CARENCRO MID</b>	4	12	18
CHARTER HIGH	4	4	4
COMEAX HIGH	4	16	16
<b>DREXEL ELEM</b>	4	5	10
<b>DUSON ELEM</b>	4	3	5
EVANGELINE ELEM	13	7	7
FAULK ELEM	7	10	10
GALLET, ERNEST ELE	3	7	7
JAMES, J. WALLACE	12	10	17
JUDICE MID	2	4	5
<b>JUDICE, L. LEO ELEM</b>	2	3	4
LAFAYETTE HIGH	4	22	22
<b>LAFAYETTE MID</b>	8	14	16
LINDON ELEM	4	7	7
<b>LIVE OAK ELEM</b>	6	10	10
<b>MARTIN MID</b>	5	16	16
MILTON ELEM	6	6	6
MONTGOMERY ELEM	8	5	5
<b>MOSS MID</b>	5	13	18
<b>MYRTLE PLACE ELEM</b>	8	8	8
NORTHSIDE HIGH	4	19	19
<b>OSSEN ELEM</b>	4	4	9
<b>PANGLOSS ELEM</b>	5	8	9
<b>PRAIRIE ELEM</b>	21	11	11
<b>RIDGE ELEM</b>	3	8	8
SCOTT MID	5	16	18
<b>WESTSIDE ELEM</b>	2	5	6
WOODVALE ELEM	5	6	6
YOUNGSVILLE MID	2	4	4
TOTALS	209	358	405

Schools in SI are bold and/or shaded above.



Teachers' Retirement System of Louisiana

www.trsl.org
225.925.6446
Post Office Box 94123
Baton Rouge LA 70804-9123

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DATE: January 26, 2005
TO: Superintendents of School Boards
Directors of Technical Colleges
Presidents of Colleges and Universities
Heads of Employing Agencies
FROM: Bonita B. Brown, CPA, Director
SUBJECT: Employer and Employee Contribution Rates for Fiscal Year 2005-2006

The Public Retirement Systems' Actuarial Committee has established an employer contribution rate of 15.9 percent for the Teachers' Retirement System of Louisiana (TRSL) for fiscal year 2005-2006. Employer contributions at this rate will be effective July 1, 2005. The employee contribution rate for regular plan members for fiscal year 2005-2006 will remain 8.0 percent.

For those employers who have employees participating in the Optional Retirement Plan (ORP), the normal-cost portion of the employer contribution will be 6.5065 percent which will be transferred to the annuity carriers of the ORP participants. TRSL will retain 0.10 percent of the employee contribution to defray the cost of administering the ORP.

bjw

cc: Business Managers
Personnel Officers
Payroll Officers
Whitman J. Kling, Chairman of
Public Retirement Systems' Actuarial Committee

NOTE: The member contribution rates for Plan A and Plan B remain 9.1 percent and 5.0 percent respectively.

Automated Toll-Free: 1.877.ASK.TRSL | TDD: 225.925.3653

Teachers' Retirement System of Louisiana is an equal opportunity employer and complies with Americans with Disabilities Act.



State of Louisiana  
**SCHOOL EMPLOYEES' RETIREMENT SYSTEM**

P.O. BOX 44516  
 BATON ROUGE, LOUISIANA 70804-4516  
 Telephone: (225) 925-6484  
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 Retirement Committee

**GENERAL COUNSEL**  
 Warren D. Ponder

**EXECUTIVE SERVICES ASSISTANT**  
 Jennifer Champagne

**DATE:** January 27, 2005

**TO:** Superintendents, Directors, Business Managers,  
 Personnel Managers, and MIS Managers of  
 LSERS Employing Agencies

**FROM:** Patrick Cospser  
 Director

**RE:** **Employer and Employee Contribution Rates for  
 Fiscal Year 2005-2006**

The Public Retirement Systems' Actuarial Committee has recommended that the employer contribution rate for the Louisiana School Employees' Retirement System be set at 18.4% of payroll for the fiscal year July 1, 2005 through June 30, 2006.

The member contribution rate for 2005-2006 will remain at 7.5%. If you have any questions, please feel free to call or write our office.

PC/DHD

Include social security number and current address on all correspondence

Fax: (225) 922-8350 • ADMINISTRATION/INVESTMENTS ~ Fax: (225) 922-1001 • RETIREMENT/ACCOUNTING

Lafayette Parish School System  
**Official Student Membership for MFP Funding - Trend**

<u>Fiscal Year</u>	<u>Count Date</u>		<u>Student Membership</u>	<u>Number Change</u>	<u>Percent Change</u>
1988/89	10/1/1988		28,238		
1989/90	10/1/1989		28,492	254	0.90%
1990/91	10/1/1990		28,833	341	1.20%
1991/92	10/1/1991		29,711	878	3.05%
1992/93	10/1/1992	(SIS)	30,061	350	1.18%
1993/94	10/1/1993	(SIS audited)	30,484	423	1.41%
1994/95	10/1/1994	(SIS audited)	30,374	-110	-0.36%
1995/96	10/1/1995	(SIS audited)	30,857	483	1.59%
1996/97	10/1/1996	(SIS audited)	30,653	-204	-0.66%
1997/98	10/1/1997	(SIS audited)	30,450	-203	-0.66%
1998/99	10/1/1998	(SIS audited)	30,479	29	0.10%
1999/00	10/1/1999	(SIS audited)	29,745	-734	-2.41%
2000/01	10/2/2000	(SIS audited)	29,356	-389	-1.31%
2001/02	10/1/2001	(SIS audited)	29,095	-261	-0.89%
2002/03	10/1/2002	(SIS audited)	28,919	-176	-0.60%
2003/04	10/1/2003	(SIS audited)	29,230	311	1.08%
2004/05	10/1/2004	(SIS unaudited)	29,125	-105	-0.36%

Source for years 1988/89 through 2003/04: State Department of Education -  
Student Information System (SIS)

*StudentMembership-Excel/jbs/rev.02.17.05*





# Schedule of Events

## For Adopting the Budget for Fiscal Year 2005-2006

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### 2004

November 3 Budget Workshop

December 1 Budget Workshop

### 2005

January 19 Budget Workshop

February 2 Budget Workshop

March 2 Budget Workshop

June 1 Status Report at Regular Board Meeting

July 6 Agenda Item at Regular Board Meeting  
*(Approval of Continued Operations Pending  
Adoption of Budget)*

July 26 & 27 Budget Status Meetings with  
General Fund Cost Center Supervisors

August 3 Status Report at Regular Board Meeting

August 10 Budget Workshop

August 15-19 Potential Budget Workshop  
*(Depends on Superintendent's Schedule)*

August 24 Potential Budget Workshop / Informal  
Approval of General Fund Budget

August 27 – September 7 Public Inspection Period

September 7 Public Hearing & Special Board Meeting to  
Formally Adopt All Budgets

September 15 State Deadline for Budget Adoption

To review all Budget Workshop materials, visit:  
<http://www.lpssonline.com/finance/Budget/BudgetTableofContents.htm>




STATE OF LOUISIANA  
**DEPARTMENT OF EDUCATION**  
POST OFFICE BOX 94064, BATON ROUGE, LOUISIANA 70804-9064  
Toll Free #: 1-877-453-2721  
<http://www.louisianaschools.net>

DATE: July 29, 2005

CIRCULAR: 1092

TO: Parish/City School Superintendents  
Local School Board Presidents  
Deans, Colleges of Education, Louisiana State University  
and Southern University  
Type 2 Charter School Board Chairs and  
School Administrators  
Chancellor, University of New Orleans  
BESE Special School District Superintendents  
Department of Corrections

FROM: Cecil J. Picard   
State Superintendent of Education

SUBJECT: Certificated Pay Supplement – TEACH Fund

RECEIVED

AUG 04 2005

Asst. Supt. of Finance  
Lafayette Parish School System

Act 178 (HB 461) of the 2005 Regular Session of the Louisiana State Legislature creates the TEACH Fund. Monies in the TEACH Fund are to be expended on certificated pay increases or salary increases as appropriated by the legislature. Act 136 (HB 842) of the 2005 Legislative Session, the FY2004-2005 Supplemental Appropriation Bill, appropriates \$12,500,000 for deposit into the TEACH Fund.

The department is now allocating the \$12.5 million from the TEACH Fund to local school systems, state schools, and charter schools to provide a pay supplement of a maximum \$530 for certificated personnel. Personnel data used in calculating each entity's allocation of the pay raise supplement is based upon the October 1, 2004 Profile of Educational Personnel (PEP) data as reported by each entity to the department.

For those city, parish and local school systems able to provide average certificated pay increases of \$530 or greater through the MFP 50% provision, there will be no distribution from the TEACH Fund. In those districts able to provide an amount less than \$530 through the 50% provision, a distribution from the TEACH fund will be made to supplement the MFP pay increase so that each certificated staff personnel may receive the balance between the district average and the maximum of \$530 in FY2005-2006. For example, if a district's average MFP pay raise amount is calculated at \$300, that district will receive a distribution of \$230 per certificated staff personnel to bring the average total increase per certificated staff personnel to \$530. City, parish and local school systems with no MFP growth funds, and thereby no MFP pay raise requirement, will receive an allocation of \$530 per certificated personnel plus 15.9% for the employer's retirement contribution.

Allocations based upon October 1, 2004 PEP data will also be provided for the LSU and Southern Lab Schools, Type 2 Charter Schools, BESE/Special Schools, UNO/Copdau Type 5 Charter School, and the Office of Youth Development.

**NOTE:** Pay increases provided through the MFP 50% provision are permanent pay increases and must be added to the applicable salary schedule. However, any portion provided through the TEACH Fund is considered a one-time supplement since these funds are provided through a non-recurring revenue source and are subject to subsequent legislative appropriations.

Each entity receiving funds is to determine which employment date and which timeline to use in the distribution of the pay supplement. All entities should maintain sufficient documentation to support this distribution. The deadline for distributing certificated pay supplements is Monday, October 3, 2005. These funds should be recorded in the FY 2005-06 Annual Financial Report in keypunch code 8200 – Revenues From State Sources – Other Restricted Revenues. The salary supplement should be recorded in the Profile of Educational Personnel database as *Base Salary*.


*"An Equal Opportunity Employer"*

FY 2005-2006 Maximum \$530 Across the Board Pay Supplement

SCHOOL DISTRICTS	MFP Level 1 and 2 Increases	Pay Raise Supplements Outside the MFP		
	50% Distribution Amount for Certificated Pay Increase Exclusive of Retirement Contribution of 15.9%	Number of FTE Certificated Staff	Average Level 1 and 2 MFP Pay Raise	Amount to Provide Pay Supplement Plus Retirement \$50.00
	(1)	(2)	(3)	(4)
1 Acadia	\$632,042	743.63	\$850	\$0
2 Allen	\$655,431	407.74	\$1,607	\$0
3 Ascension	\$1,245,091	1,327.98	\$938	\$0
4 Assumption	\$0	378.24	\$0	\$232,344
5 Avoyelles	\$368,555	457.10	\$806	\$0
6 Beauregard	\$307,160	488.54	\$629	\$0
7 Bienville	\$0	227.56	\$0	\$139,781
8 Bossier	\$221,213	1,467.77	\$151	\$644,736
9 Caddo	\$1,390,420	3,612.53	\$385	\$607,104
10 Calcasieu	\$1,649,093	2,756.59	\$598	\$0
11 Caldwell	\$140,469	156.39	\$898	\$0
12 Cameron	\$4,785	192.84	\$25	\$112,866
13 Catahoula	\$0	162.87	\$0	\$100,049
14 Claiborne	\$102,308	264.29	\$387	\$43,802
15 Concordia	\$189,162	346.06	\$547	\$0
16 DeSoto	\$102,635	422.60	\$243	\$140,571
17 East Baton Rouge	\$5,105,805	3,804.58	\$1,342	\$0
18 East Carroll	\$0	154.96	\$0	\$95,185
19 East Feliciana	\$65,618	200.62	\$327	\$47,200
20 Evangeline	\$39,761	502.64	\$79	\$262,732
21 Franklin	\$0	289.69	\$0	\$177,945
22 Grant	\$120,766	297.50	\$406	\$42,756
23 Iberia	\$305,657	1,198.25	\$255	\$381,911
24 Iberville	\$697,562	389.50	\$1,791	\$0
25 Jackson	\$0	187.02	\$0	\$114,883
26 Jefferson	\$841,212	4,158.50	\$202	\$1,580,862
27 Jefferson Davis	\$299,107	466.84	\$641	\$0
28 Lafayette	\$1,907,282	2,524.29	\$756	\$0
29 Lafourche	\$171,926	1,391.44	\$124	\$654,749
30 LaSalle	\$5,247	223.88	\$23	\$131,552
31 Lincoln	\$0	577.67	\$0	\$354,847
32 Livingston	\$1,661,217	1,653.14	\$1,005	\$0
33 Madison	\$74,047	186.00	\$398	\$28,456
34 Morehouse	\$772,067	443.29	\$1,742	\$0
35 Natchitoches	\$454,180	557.91	\$814	\$0
36 Orleans	\$0	4,607.07	\$0	\$2,829,988
37 Ouachita	\$1,256,349	1,474.08	\$852	\$0
38 Plaquemines	\$0	407.86	\$0	\$250,534
39 Pointe Coupee	\$0	267.80	\$0	\$164,499
40 Rapides	\$421,436	1,877.33	\$224	\$665,803
41 Red River	\$33,915	148.59	\$228	\$52,010
42 Richland	\$284,496	308.00	\$924	\$0
43 Sabine	\$337,274	367.78	\$917	\$0
44 St. Bernard	\$0	765.15	\$0	\$470,009
45 St. Charles	\$0	963.94	\$0	\$592,117
46 St. Helena	\$0	101.75	\$0	\$62,502
47 St. James	\$532,616	362.90	\$1,468	\$0
48 St. John the Baptist	\$219,157	584.45	\$375	\$104,994
49 St. Landry	\$403,730	1,293.30	\$312	\$326,768
50 St. Martin	\$202,096	675.59	\$299	\$180,874
51 St. Mary	\$575,677	894.69	\$643	\$0
52 St. Tammany	\$1,620,490	3,058.90	\$530	\$0
53 Tangipahoa	\$975,314	1,341.84	\$727	\$0
54 Tensas	\$0	92.74	\$0	\$56,968
55 Terrebonne	\$718,655	1,657.77	\$434	\$184,450
56 Union	\$210,920	243.49	\$866	\$0
57 Vermilion	\$613,142	760.77	\$806	\$0
58 Vernon	\$840,871	836.93	\$1,005	\$0
59 Washington	\$728,496	452.79	\$1,609	\$0
60 Webster	\$349,386	595.78	\$586	\$0
61 West Baton Rouge	\$136,666	316.50	\$432	\$35,949
62 West Carroll	\$128,918	206.28	\$625	\$0
63 West Feliciana	\$207,643	231.98	\$895	\$0
64 Winn	\$117,236	232.00	\$505	\$6,722
65 City of Monroe	\$424,235	785.70	\$540	\$0
66 City of Bogalusa	\$254,151	275.00	\$924	\$0
67 Zachary Community	\$75,689	235.00	\$322	\$56,652
68 City of Baker	\$201,312	170.55	\$1,180	\$0
<b>STATE TOTAL FOR 68 DISTRICTS</b>	<b>\$31,399,688</b>	<b>59,214.70</b>	<b>\$530</b>	<b>\$11,935,168</b>



STATE OF LOUISIANA  
**DEPARTMENT OF EDUCATION**  
POST OFFICE BOX 94064, BATON ROUGE, LOUISIANA 70804-9064  
Toll Free #: 1-877-453-2721  
<http://www.louisianaschools.net>

DATE: June 24, 2005  
CIRCULAR: 1088  
TO: Parish/City School Superintendents  
Deans, Colleges of Education of Louisiana State University  
and Southern University  
Type 5 Charter School Board Presidents  
FROM: Cecil J. Picard   
State Superintendent of Education  
SUBJECT: 2005-2006 State Public School Fund – Minimum Foundation  
Program (MFP) Equalization Distribution

The General Appropriations Bill of the 2005 Regular Session of the Louisiana Legislature provides funding for the Minimum Foundation Program (MFP) Formula contained in Senate Concurrent Resolution (SCR) 125 of the 2005 Regular Session of the Louisiana Legislature. The total MFP funding appropriated in House Bill 1 is \$2,672,369,439.

The final implementation cost for the MFP formula per SCR 125, exclusive of mid-year allocations for student growth, is \$2,666,478,791. An appropriated balance of \$5,890,648 is available for mid-year allocations for student growth as per SCR 125.

The following tables are included:

- Table 1: State-Level Comparison  
MFP 2004-2005 Budget Letter variables compared to MFP 2005-2006 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 2005-2006 MFP Level 1 Base Per Pupil and Level 2 Local Incentive  
Calculation of the 2005-2006 MFP Level 1 and 2 for the 68 Louisiana school systems.
- Table 3A: FY 2005-2006 Certificated Pay Raise Requirement  
Calculation of the 2005-2006 certificated pay raise requirement.
- Table 4: FY 2005-2006 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 5A: FY 2005-2006 Allocation for the Lab Schools  
Total MFP distribution less audit adjustments and revised monthly MFP distributions for LSU and SU Lab Schools.

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- Table 5B-1:** FY 2005-2006 MFP Allocation for the Recovery School District  
Calculation of the State Share Allocation to the RSD Schools and the Local Revenue Transfer to the RSD Schools.
- Table 5B-2:** FY 2005-2006 District MFP Reduction and Local Revenue Transfer for the Recovery School District  
Calculation of the District State Share Reduction and the District Local Revenue Transfer Reduction for the Recovery School District.
- Table 6:** MFP Local Wealth Factor (LWF) Calculation of the Local Wealth Factor (LWF) for the 68 Louisiana school systems.
- Table 7:** 2003-2004 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, 2004 Student Membership  
October 1, 2004 student membership by grade level and the October 1, 2003 adjusted total membership for the 68 Louisiana school systems.

SCR 125 changes to the previous year MFP formula are as follows:

- A. The per pupil amount increases from \$3,459 to \$3,554.
- B. Provides for Recovery School District funding in the MFP Formula, Table 5B.  
Recovery School District students will be included in the MFP calculations of the school system with prior jurisdiction. Once all MFP calculations are complete, the October 1 per pupil MFP state share amount from all levels of the MFP times the number of students in the Recovery School District will be transferred to the Recovery School District on a monthly basis. In considering mid-year adjustments, if the Recovery School District has an increase in students from the district with prior jurisdiction, additional funds will be transferred from the district with prior jurisdiction to the Recovery School District as part of the mid-year adjustment.
- C. Addition of TIF (Tax Incremental Financing) Language  
The impact of this language is to include the portion of the sales tax base and net assessed property dedicated to a TIF in the calculation of the local wealth factor, but exclude the revenue generated from those areas in calculating the state support in Level 2 Incentives for Local Effort.
- D. Defines educational purposes and limits MFP state funds to expenditures for educational purposes.
- E. Provides a 20% cap on increases in the sales tax base for purposes of calculating the local wealth factor.
- F. Adjusts the submission date of the MFP Accountability Report from April 1 to June 1.
- G. Addition of Language Regarding School Improvement 6 (SI6) Schools  
Prohibits MFP funding for students attending and staff assigned to an Academically Unacceptable School in School Improvement 6 (SI6) that does not have a BESE-approved and implemented reconstitution plan.

SCR 125 continues the following provisions:

- H. **Fifty Percent (50%) of Level 1 and 2 Growth Dedicated to Certificated Pay Raise.**  
SCR 125 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 13. Employer retirement contributions have been accounted for by dividing each district's 50% distribution by 1.159%. The result of this calculation is the number reflected in Table 3A, Column 13.

**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 FY 2005-2006. This is a permanent pay raise.

**I. 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, 2004 MFP membership.

**2. Certificated Pay Raise**

Fifty percent (50%) of increased state funds 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.

**J. Accountability for School Performance**

SCR 125 provides for a report to be submitted to the Legislature for each school with a school performance score below 80 and annual growth of less than two points in the School Performance Score. The report will be submitted to the Legislature on or before June 1, 2005. Copies will be provided each district and will be placed on the Department's website.

**K. Use of Latest Available Data**

For purposes of the MFP calculations required by SCR 125, latest available data is identified as follows:

A. October 1 Membership is per BESE definition and based on the Fall 2004 Student Information System data, including any school transferred to the Recovery School District.

B. Weighted membership data is as follows:

- i. Exceptionalities – LANSER Fall 2004, including any school transferred to the Recovery School District.
- ii. Gifted and Talented – LANSER Fall 2004, including any school transferred to the Recovery School District.
- iii. Vocational Education – LEADS/Annual School Report Fall 2004 including any school transferred to the Recovery School District.

- iv. At-Risk -- Student Information System Fall 2004, including any school transferred to the Recovery School District.
- v. Economy of Scale -- Student Information System Fall 2004, including any school transferred to the Recovery School District.
- C. Local School System Revenues and Tax Rates -- Annual Financial Report data for Fiscal Year 2003-2004.
- D. Net Assessed Property Values -- Louisiana Tax Commission December 2003 data.
- E. Foreign Language Associate Teacher -- Data from the 2003-2004 school year.
- F. Accountability Student Transfer -- Student Information System Fall 2004, including any school transferred to the Recovery School District.

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 Heitmeier
  - Senator Gerald J. Chris Ullo
  - Representative John Alario
  - Representative Carl Crane
  - Commissioner Jerry Luke LeBlanc
  - Local School System Business Managers/Directors of Finance
  - Type 5 Charter School Business Managers
  - Carole Wallin, Deputy Superintendent of Education, SDE
  - Marlyn Langley, 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. Wade Smith, Director, LSU Lab School
  - Bob Kuhn, Associate Vice Chancellor, LSU
  - Sheila Lewis, Director, SU Lab School
  - Curtis Lee, Director of Foundations, SU
  - James Cannon, Budget Office, SU
  - Veronica Howard, Office of the Governor
  - George Silbernagel, House Appropriations
  - Paul Fernandez, Office of Planning and Budget
  - David Roy, Senate Finance
  - David Smith, Senate Education
  - Gordon Monk, Legislative Fiscal Officer
  - Cliff Friedman, LSBA

**Lafayette Parish School System  
2004/2005 Teacher Salary Schedule**

This schedule is valid for the 2004/2005 year only.

<b>Years</b>	<b>Bachelor</b>	<b>Master's</b>	<b>Master's +30</b>	<b>Specialist</b>	<b>Doctorate</b>
0	32,608	33,151	33,213	33,935	34,947
1	32,934	33,483	33,545	34,274	35,297
2	32,934	33,483	33,545	34,274	35,297
3	33,050	33,597	33,660	34,389	35,412
4	33,236	33,788	33,852	34,587	35,621
5	33,542	34,137	34,201	34,937	35,967
6	33,895	34,490	34,554	35,289	36,321
7	34,246	34,839	34,903	35,636	36,908
8	34,714	35,310	35,371	36,108	37,652
9	35,310	36,142	36,334	37,081	38,531
10	35,908	36,971	37,315	38,081	39,410
11	36,502	37,839	38,319	39,088	40,292
12	37,037	38,644	39,262	40,030	41,111
13	37,907	39,506	40,265	41,037	41,993
14	38,769	40,374	41,268	42,037	42,873
15	39,635	41,236	42,274	43,041	43,757
16	40,467	42,111	43,220	43,985	44,538
17	41,375	43,068	44,221	45,006	45,573
18	41,500	43,194	44,363	45,146	45,716
19	41,626	43,320	44,505	45,289	45,855
20	42,561	44,300	45,529	46,338	46,919
21	42,628	44,367	45,614	46,421	47,001
22	42,753	44,493	45,756	46,565	47,143
23	43,713	45,498	46,803	47,638	48,234
24	43,839	45,625	46,949	47,782	48,377
25	43,905	45,693	47,032	47,863	48,458
26	44,889	46,727	48,111	48,965	49,575
27	45,016	46,852	48,255	49,106	49,717
28	45,141	46,977	48,394	49,249	49,860
29	46,092	47,981	49,442	50,320	50,950
30	46,217	48,107	49,584	50,467	51,093
31	46,344	48,234	49,726	50,607	51,232
32	46,470	48,360	49,868	50,748	51,376
33	46,537	48,425	49,951	50,834	51,460
34+	46,603	48,492	50,035	50,919	51,543

A 1% raise for all employees was approved on 09/15/04.



# LPSS Raise History - Last 8 Years FY 1997-1998 to FY 2004-2005

**Notice: The information included herein is based on unofficial data and should not be used for official purposes.**

**DRAFT**

**DRAFT**

	Teachers	Principals	Administrators Certificated	Administrators Non-Certificated	Support Staff	Bus Operators
2004-2005	1%	1%	1%	1%	1%	1%
2003-2004	2.5%	2.5%	2.5%	2.5%	2.5% + \$476 made permanent	2.5% + \$476 made permanent
2002-2003	5.65% + \$491	5.65%	5.65%	5.65%	5.65% + \$476 one time check	5.65% + \$476 one time check
2001-2002	5.65% + \$2,060	5.65% + \$2,060	5.65% + \$2,060	5.65%	5.65%	5.65%
2000-2001	1% + Step	\$300	\$300	\$300 + \$328 one-time check	\$300 + \$328 one-time check	\$300 + \$328 one-time check
1999-2000	1% + Step	1%	1%	1%	1%	1%
1998-1999	2% + Step + \$800	Index + \$800	4% on new Pay Plan or 2% at Max	4% on new Pay Plan or 2% at Max	4% on new Pay Plan or 2% at Max	Step
1997-1998	3% + Step + \$1,000	Index + \$1,000	Step + \$350	Step + \$350	Step + \$350	Step + \$350