

Lafayette Parish School System

# Budget Workshop #6

for  
Fiscal Year 2005-2006

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**August 10, 2005**

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## Vision

The Lafayette Parish School System will become a leader in improving performance for all students.

## Mission

The Lafayette Parish School System is committed to developing functional members of society through collaborative efforts among stakeholders in providing a quality education for all students.

Lafayette Parish School System

**Budget Workshop #6**  
**Fiscal Year 2005-2006**

**August 10, 2005**

**Agenda**

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Lafayette Parish School System

# 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




*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/Capdou 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.

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 <u>Exclusive of Retirement Contribution of 15.9%</u>	Number of FTE Certificated Staff	Average Level 1 and 2 MFP Pay Raise	Amount to Provide Pay Supplement Plus Retirement
	(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  
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<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

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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.

- 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 Ray, 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.

**Lafayette Parish School System**  
**2004/2005 Teacher Salary Schedule showing Step Values**  
**All Teachers**

8/5/2005

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

Years	Bachelor		Master's		Master's +30		Specialist		Doctorate	
	Salary	Teachers	Salary	Teachers	Salary	Teachers	Salary	Teachers	Salary	Teachers
0	32,608	74	33,151	4	33,213		33,935	1	34,947	
1	32,934	112	33,483	11	33,545	332	34,274	339	35,297	350
2	32,934	0	33,483	8	33,545	0	34,274	0	35,297	0
3	33,050	73	33,597	11	33,660	115	34,389	115	35,412	115
4	33,236	186	33,788	11	33,852	192	34,587	198	35,621	209
5	33,542	306	34,137	11	34,201	349	34,937	350	35,967	346
6	33,895	353	34,490	15	34,554	353	35,289	352	36,321	354
7	34,246	351	34,839	15	34,903	349	35,636	347	36,908	587
8	34,714	468	35,310	16	35,371	468	36,108	472	37,652	744
9	35,310	596	36,142	15	36,334	963	37,081	973	38,531	879
10	35,908	598	36,971	17	37,315	981	38,081	1,000	39,410	879
11	36,502	594	37,839	21	38,319	1,004	39,088	1,007	40,292	882
12	37,037	535	38,644	22	39,262	943	40,030	942	41,111	819
13	37,907	870	39,506	23	40,265	1,003	41,037	1,007	41,993	882
14	38,769	862	40,374	14	41,268	1,003	42,037	1,000	42,873	880
15	39,635	866	41,236	15	42,274	1,006	43,041	1,004	43,757	884
16	40,467	832	42,111	23	43,220	946	43,985	944	44,538	781
17	41,375	908	43,068	16	44,221	1,001	45,006	1,021	45,573	1,035
18	41,500	125	43,194	23	44,363	142	45,146	140	45,716	143
19	41,626	126	43,320	16	44,505	142	45,289	143	45,855	139
20	42,561	935	44,300	19	45,529	1,024	46,338	1,049	46,919	1,064
21	42,628	67	44,367	13	45,614	85	46,421	83	47,001	82
22	42,753	125	44,493	17	45,756	142	46,565	144	47,143	142
23	43,713	960	45,498	13	46,803	1,047	47,638	1,073	48,234	1,091
24	43,839	126	45,625	20	46,949	146	47,782	144	48,377	143
25	43,905	66	45,693	23	47,032	83	47,863	81	48,458	81
26	44,889	984	46,727	18	48,111	1,079	48,965	1,102	49,575	1,117
27	45,016	127	46,852	14	48,255	144	49,106	141	49,717	142
28	45,141	125	46,977	20	48,394	139	49,249	143	49,860	143
29	46,092	951	47,981	18	49,442	1,048	50,320	1,071	50,950	1,090
30	46,217	125	48,107	22	49,584	142	50,467	147	51,093	143
31	46,344	127	48,234	23	49,726	142	50,607	140	51,232	139
32	46,470	126	48,360	15	49,868	142	50,748	141	51,376	144
33	46,537	67	48,425	12	49,951	83	50,834	86	51,460	84
34+	46,603	66	48,492	22	50,035	84	50,919	85	51,543	83

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

Lafayette Parish School System  
**MFP Raise Requirement - \$1,907,282**  
 FY 05-06

	FY 04/05 Salaries	Raise		
		All All Employees 2.10%	or Teachers Step +1% & All Others 2.10%	or Teachers Adj. Step + .95% & All Others 2.10%
<b>Certified Employees</b>				
Teachers - Percentage	\$ 85,680,703	\$ 1,799,295	\$ 855,084	\$ 816,787
Teachers - Adjusted Step 1.15%		N/A	N/A	982,508
Teachers - Traditional Step 1.1%		N/A	944,211	N/A
Sub Total	\$ 85,680,703	\$ 1,799,295	\$ 1,799,295	\$ 1,799,295
School Admin.	5,218,613	109,591	109,591	109,591
Other Certified	1,499,808	31,496	31,496	31,496
<b>Total Certified</b>	<b>\$ 92,399,125</b>	<b>\$ 1,940,382</b>	<b>\$ 1,940,382</b>	<b>\$ 1,940,382</b>
<b>Non-Certified</b>				
Non-Certified Admin	\$ 1,138,503	\$ 23,909	\$ 23,909	\$ 23,909
Support	8,644,614	181,537	181,537	181,537
Technology	229,417	4,818	4,818	4,818
Crafts & Trades	3,997,694	83,952	83,952	83,952
Bus Operators	5,031,737	105,666	105,666	105,666
Bus Attendants	692,292	14,538	14,538	14,538
<b>Total Non-Certified</b>	<b>\$ 19,734,258</b>	<b>\$ 414,419</b>	<b>\$ 414,419</b>	<b>\$ 414,419</b>
Retirement 15.90%		\$ 374,413	\$ 374,413	\$ 374,413
Medicare 1.45%		34,145	34,145	34,145
<b>Total</b>	<b>\$ 112,133,382</b>	<b>\$ 2,763,359</b>	<b>\$ 2,763,359</b>	<b>\$ 2,763,359</b>

mwd

revised 08/08/05

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Proposed Improvement of Paystep Values  
General Fund Teachers

08/10/05

FY 04-05 Years	FY 04-05			FY 05-06		FY 05-06		FY 06-07		FY 05-06		FY 06-07		FY 06-07	
	Current Salary	Current Step	Step Adjust	One Time	New Salary	New Step	Budget Impact	Beg. Teachers	New Step	Budget Impact	Beg. Teachers	Budget Impact	Beg. Teachers	Budget Impact	Beg. Teachers
0	32,608		350	350	32,958			68							
1	32,934	326	48	374	33,308	350	25,432	91	350	68	23,800	68	23,800	91	23,800
2	32,934	0	724	724	33,658	350	65,884	71	350	91	31,850	91	31,850	71	31,850
3	33,050	116	842	958	34,008	350	68,018	62	350	71	24,850	62	24,850	71	24,850
4	33,236	186	936	1,122	34,358	350	69,564	63	350	62	21,700	63	21,700	62	21,700
5	33,542	306	860	1,166	34,708	350	73,458	66	350	63	22,050	66	22,050	63	22,050
6	33,895	353	810	1,163	35,058	350	76,758	47	350	66	23,100	47	23,100	66	23,100
7	34,246	351	811	1,162	35,408	350	54,614	55	350	47	16,450	55	16,450	47	16,450
8	34,714	468	576	1,044	35,758	350	57,420	54	350	55	19,250	54	19,250	55	19,250
9	35,310	596	202	798	36,108	350	43,092	46	350	54	18,900	46	18,900	54	18,900
10	35,908	598	-48	550	36,458	350	25,300	61	350	46	16,100	61	16,100	46	16,100
11	36,502	594	-288	306	36,808	350	18,666	53	350	61	21,350	53	21,350	61	21,350
12	37,037	535	-414	121	37,158	350	6,413	42	350	53	18,550	42	18,550	53	18,550
13	37,907	870	-870	0	37,907	749	0	47	749	42	31,458	47	31,458	42	31,458
14	38,769	862	-862	0	38,769	862	0	38	862	47	40,514	38	40,514	47	40,514
15	39,635	866	-866	0	39,635	866	0	51	866	38	32,908	51	32,908	38	32,908
16	40,467	832	-832	0	40,467	832	0	55	832	51	42,432	55	42,432	51	42,432
17	41,375	908	-908	0	41,375	908	0	36	908	55	49,940	36	49,940	55	49,940
18	41,500	125	100	225	41,725	350	8,100	31	350	36	12,600	31	12,600	36	12,600
19	41,626	126	323	449	42,075	350	13,919	32	350	31	10,850	32	10,850	31	10,850
20	42,561	935	-935	0	42,561	486	0	36	486	32	15,552	36	15,552	32	15,552
21	42,628	67	216	283	42,911	350	10,188	15	350	36	12,600	15	12,600	36	12,600
22	42,753	125	383	508	43,261	350	7,620	31	350	15	5,250	31	5,250	15	5,250
23	43,713	960	-960	0	43,713	452	0	32	452	31	14,012	32	14,012	31	14,012
24	43,839	126	98	224	44,063	350	7,168	26	350	32	11,200	26	11,200	32	11,200
25	43,905	66	442	508	44,413	350	13,208	24	350	26	9,100	24	9,100	26	9,100
26	44,889	984	-984	0	44,889	476	0	25	476	24	11,424	25	11,424	24	11,424
27	45,016	127	96	223	45,239	350	5,575	35	350	25	8,750	35	8,750	25	8,750
28	45,141	125	323	448	45,589	350	15,680	34	350	35	12,250	34	12,250	35	12,250
29	46,092	951	-951	0	46,092	503	0	30	503	34	17,102	30	17,102	34	17,102
30	46,217	125	100	225	46,442	350	6,750	28	350	30	10,500	28	10,500	30	10,500
31	46,344	127	321	448	46,792	350	12,544	27	350	28	9,800	27	9,800	28	9,800
32	46,470	126	546	672	47,142	350	18,144	18	350	27	9,450	18	9,450	27	9,450
33	46,537	67	888	955	47,492	350	17,190	9	350	18	6,300	9	6,300	18	6,300
34+	46,603	66	1,173	1,239	47,842	350	11,151	6	350	15	5,250	6	5,250	15	5,250
	min	0		min		350	731,856	1,445		1,445	637,192	1,445	637,192	1,445	637,192
	max	984		max		908		max		908			max		908
	avg	412		avg		438		avg		438			avg		438

Proposed Improvement of Paystep Values  
General Fund Teachers

08/10/05

Master's												
FY 04-05	FY 04-05	FY 04-05	FY 05-06	FY 05-06	FY 05-06	FY 06-07	FY 05-06	FY 05-06	FY 05-06	Beg. FY 05-06	Beg. FY 06-07	FY 06-07
Years	Current Salary	Current \$Step	Step Adjust	One Time	FY 05-06 Years	New Salary	New Step	Budget Impact	Teachers	Teachers	Teachers	Budget Impact
0	33,151		350	350	1	33,501			3			
1	33,483	332	36	368	2	33,851	350	1,104	10	10	3	1,050
2	33,483	0	718	718	3	34,201	350	7,180	7	7	10	3,500
3	33,597	114	840	954	4	34,551	350	6,678	11	11	7	2,450
4	33,788	191	922	1,113	5	34,901	350	12,243	11	11	11	3,850
5	34,137	349	765	1,114	6	35,251	350	12,254	11	11	11	3,850
6	34,490	353	758	1,111	7	35,601	350	12,221	13	13	11	3,850
7	34,839	349	763	1,112	8	35,951	350	14,456	13	13	13	4,550
8	35,310	471	520	991	9	36,301	350	12,883	15	15	13	4,550
9	36,142	832	-323	509	10	36,651	350	7,635	13	15	15	5,250
10	36,971	829	-799	30	11	37,001	350	390	16	16	13	4,550
11	37,839	868	-868	0	12	37,839	838	0	17	17	16	13,408
12	38,644	805	-805	0	13	38,644	805	0	21	21	17	13,685
13	39,506	862	-862	0	14	39,506	862	0	19	21	21	18,102
14	40,374	868	-868	0	15	40,374	868	0	13	19	19	16,492
15	41,236	862	-862	0	16	41,236	862	0	13	13	13	11,206
16	42,111	875	-875	0	17	42,111	875	0	21	21	13	11,375
17	43,068	957	-957	0	18	43,068	957	0	16	21	21	20,097
18	43,194	126	98	224	19	43,418	350	3,584	22	16	16	5,600
19	43,320	126	322	448	20	43,768	350	9,856	16	22	22	7,700
20	44,300	980	-980	0	21	44,300	532	0	19	16	16	8,512
21	44,367	67	216	283	22	44,650	350	5,377	11	19	19	6,650
22	44,493	126	381	507	23	45,000	350	5,577	16	11	11	3,850
23	45,498	1,005	-1,005	0	24	45,498	498	0	12	16	16	7,968
24	45,625	127	96	223	25	45,848	350	2,676	19	12	12	4,200
25	45,693	68	437	505	26	46,198	350	9,595	19	19	19	6,650
26	46,727	1,034	-1,034	0	27	46,727	529	0	16	19	19	10,051
27	46,852	125	100	225	28	47,077	350	3,600	9	16	16	5,600
28	46,977	125	325	450	29	47,427	350	4,050	20	9	9	3,150
29	47,981	1,004	-1,004	0	30	47,981	554	0	17	20	20	11,080
30	48,107	126	98	224	31	48,331	350	3,808	19	17	17	5,950
31	48,234	127	320	447	32	48,681	350	8,493	22	19	19	6,650
32	48,360	126	545	671	33	49,031	350	14,762	15	22	22	7,700
33	48,425	65	891	956	34	49,381	350	14,340	10	15	15	5,250
34+	48,492	67	1,172	1,239	35+	49,731	350	12,390	20	30	30	10,500
	min	0				min	350	185,152	525	525	525	258,876
	max	1,034				max	957					
	avg	451				avg	477					

Proposed Improvement of Paystep Values  
General Fund Teachers

08/10/05

Master's +30													
FY 04-05	FY 04-05	FY 04-05	FY 05-06	FY 05-06	FY 06-07	FY 05-06	FY 05-06	FY 05-06	FY 05-06	FY 06-07	Beg. FY 05-06	Beg. FY 06-07	FY 06-07
Current	Current	Step	One	FY 05-06	New	Budget	Budget	Budget	Budget	New	Teachers	Teachers	Budget
Salary	\$Step	Adjust	Time	Years	Salary	Impact	Impact	Impact	Impact	Step			Impact
33,213		350	350	1	33,563					350			0
33,545	332	36	368	2	33,913					350			0
33,545	0	718	718	3	34,263					350			0
33,660	115	838	953	4	34,613					350			0
33,852	192	919	1,111	5	34,963					350	1		0
34,201	349	763	1,112	6	35,313	1,112				350	0	1	350
34,554	353	756	1,109	7	35,663	0				350	0	0	0
34,903	349	761	1,110	8	36,013	0				350	0	0	0
35,371	468	524	992	9	36,363	0				350	1	0	0
36,334	963	-584	379	10	36,713	379				350	1	0	350
37,315	981	-981	0	11	37,315	0				602			0
38,319	1,004	-1,004	0	12	38,319	0				1,004			0
39,262	943	-943	0	13	39,262	0				943	2	2	1,886
40,265	1,003	-1,003	0	14	40,265	0				1,003	3	3	3,009
41,268	1,003	-1,003	0	15	41,268	0				1,003	2	2	2,006
42,274	1,006	-1,006	0	16	42,274	0				1,006	7	3	3,018
43,220	946	-946	0	17	43,220	0				946	5	7	6,622
44,221	1,001	-1,001	0	18	44,221	0				1,001	4	5	5,005
44,363	142	66	208	19	44,571	0				350			0
44,505	142	274	416	20	44,921	0				350	4	4	1,400
45,529	1,024	-1,024	0	21	45,529	0				608	6	6	3,648
45,614	85	180	265	22	45,879	0				350	8	8	2,800
45,756	142	331	473	23	46,229	0				350	2	2	700
46,803	1,047	-1,047	0	24	46,803	0				574	5	5	2,870
46,949	146	58	204	25	47,153	0				350	9	9	3,150
47,032	83	388	471	26	47,503	0				350	7	5	1,750
48,111	1,079	-1,079	0	27	48,111	0				608	8	7	4,256
48,255	144	62	206	28	48,461	0				350	8	8	2,800
48,394	139	278	417	29	48,811	0				350	13	8	2,800
49,442	1,048	-1,048	0	30	49,442	0				631	13	13	8,203
49,584	142	66	208	31	49,792	0				350	14	13	4,550
49,726	142	274	416	32	50,142	0				350	8	14	4,900
49,868	142	482	624	33	50,492	0				350	10	8	2,800
49,951	83	808	891	34	50,842	0				350	10	10	3,500
50,035	84	1,073	1,157	35+	51,192	0				350	23	33	11,550
	min	0			min					350	177	177	83,923
	max	1,079			max					1,006			
	avg	495			avg					519			

Proposed Improvement of Paystep Values  
General Fund Teachers

08/10/05

Specialist												
FY 04-05	FY 04-05	FY 04-05	FY 05-06	FY 05-06	FY 05-06	FY 06-07	FY 05-06	FY 05-06	FY 05-06	FY 05-06	FY 06-07	FY 06-07
Years	Current	Current	Step	One	FY 05-06	New	New	Budget	Teachers	Budget	Teachers	Budget
	Salary	\$Step	Adjust	Time	Years	Salary	Salary	Impact		Impact		Impact
0	33,935		350	350	1	34,285	0	0	0	0	0	0
1	34,274	339	22	361	2	34,635	0	0	0	0	0	0
2	34,274	0	711	711	3	34,985	0	0	0	0	0	0
3	34,389	115	831	946	4	35,335	1	0	1	0	0	0
4	34,587	198	900	1,098	5	35,685	1,098	1,098	1	1,098	1	350
5	34,937	350	748	1,098	6	36,035	0	0	0	0	0	0
6	35,289	352	744	1,096	7	36,385	0	0	0	0	0	0
7	35,636	347	752	1,099	8	36,735	0	0	0	0	0	0
8	36,108	472	505	977	9	37,085	0	0	0	0	0	0
9	37,081	973	-619	354	10	37,435	0	0	0	0	0	0
10	38,081	1,000	-1,000	0	11	38,081	38,081	0	2	0	2	0
11	39,088	1,007	-1,007	0	12	39,088	39,088	0	2	0	2	2,014
12	40,030	942	-942	0	13	40,030	40,030	0	2	0	2	0
13	41,037	1,007	-1,007	0	14	41,037	41,037	0	2	0	2	0
14	42,037	1,000	-1,000	0	15	42,037	42,037	0	2	0	2	2,000
15	43,041	1,004	-1,004	0	16	43,041	43,041	0	1	0	1	0
16	43,985	944	-944	0	17	43,985	43,985	0	1	944	1	944
17	45,006	1,021	-1,021	0	18	45,006	45,006	0	0	1,021	1	1,021
18	45,146	140	70	210	19	45,356	45,356	0	2	0	0	0
19	45,289	143	274	417	20	45,706	45,706	0	2	0	2	0
20	46,338	1,049	-1,049	0	21	46,338	46,338	0	4	0	4	1,264
21	46,421	83	184	267	22	46,688	46,688	1,068	1	1,068	1	1,400
22	46,565	144	329	473	23	47,038	47,038	473	1	473	1	350
23	47,638	1,073	-1,073	0	24	47,638	47,638	0	1	600	1	600
24	47,782	144	62	206	25	47,988	47,988	206	1	206	1	350
25	47,863	81	394	475	26	48,338	48,338	475	7	475	1	350
26	48,965	1,102	-1,102	0	27	48,965	48,965	0	2	0	7	4,389
27	49,106	141	68	209	28	49,315	49,315	418	3	418	2	700
28	49,249	143	273	416	29	49,665	49,665	1,248	4	1,248	3	1,050
29	50,320	1,071	-1,071	0	30	50,320	50,320	0	4	0	4	2,620
30	50,467	147	56	203	31	50,670	50,670	0	3	0	4	0
31	50,607	140	273	413	32	51,020	51,020	0	3	0	3	0
32	50,748	141	481	622	33	51,370	51,370	1,866	4	1,866	3	1,050
33	50,834	86	800	886	34	51,720	51,720	3,544	3	3,544	4	1,400
34+	50,919	85	1,066	1,151	35+	52,070	52,070	3,453	4	3,453	7	2,450
	min	0				min						
	max	1,102				max						
	avg	500				avg						
							13,649		47		47	24,302



Proposed Improvement of Paystep Values  
General Fund Teachers

08/10/05

Doctorate											
FY 04-05	FY 04-05	FY 05-06	FY 05-06	FY 05-06	FY 06-07	FY 05-06	FY 05-06	FY 05-06	Beg. FY 05-06	Beg. FY 06-07	FY 06-07
Years	Current \$Step	Step Adjust	One Time	FY 05-06 Years	New Salary	New Step	Budget Impact	Budget Impact	Teachers	Teachers	Budget Impact
0	34,947	350	350	1	35,297	350	0	0			0
1	35,297	350	350	2	35,647	350	0	0			0
2	35,297	0	700	3	35,997	350	0	0			0
3	35,412	115	935	4	36,347	350	0	0			0
4	35,621	209	1,076	5	36,697	350	0	0			0
5	35,967	346	1,080	6	37,047	350	0	0			0
6	36,321	354	1,076	7	37,397	350	0	0			0
7	36,908	587	839	8	37,747	350	0	0			0
8	37,652	744	445	9	38,097	350	0	0			0
9	38,531	879	0	10	38,531	434	0	0			0
10	39,410	879	0	11	39,410	879	0	0			0
11	40,292	882	0	12	40,292	882	0	0	1		0
12	41,111	819	0	13	41,111	819	0	0		1	819
13	41,993	882	0	14	41,993	882	0	0			0
14	42,873	880	0	15	42,873	880	0	0			0
15	43,757	884	0	16	43,757	884	0	0			0
16	44,538	781	0	17	44,538	781	0	0			0
17	45,573	1,035	0	18	45,573	1,035	0	0			0
18	45,716	143	207	19	45,923	350	0	0			0
19	45,855	139	418	20	46,273	350	0	0			0
20	46,919	1,064	0	21	46,919	646	0	0			0
21	47,001	82	268	22	47,269	350	0	0			0
22	47,143	142	476	23	47,619	350	0	0			0
23	48,234	1,091	0	24	48,234	615	0	0	1		0
24	48,377	143	207	25	48,584	350	207	207	1	1	350
25	48,458	81	476	26	48,934	350	476	476	1	1	350
26	49,575	1,117	0	27	49,575	641	0	0	1	1	641
27	49,717	142	208	28	49,925	350	0	0	1		0
28	49,860	143	415	29	50,275	350	415	415	1	1	350
29	50,950	1,090	0	30	50,950	675	0	0	1	1	675
30	51,093	143	207	31	51,300	350	0	0			0
31	51,232	139	418	32	51,650	350	0	0			0
32	51,376	144	624	33	52,000	350	0	0			0
33	51,460	84	890	34	52,350	350	0	0	1		0
34+	51,543	83	1,157	35+	52,700	350	1,157	1,157		1	350
											2,255
											7
											7
											3,535
											min
											max
											avg
											0
											1,117
											488
											min
											max
											avg
											1,035
											512

Proposed Improvement of Paystep Values  
 General Fund Teachers

08/10/05

Recap of Impact

	<u>Number</u>	<u>FY 05-06</u>	<u>FY 06-07</u>
Bachelor	1,445	\$731,856	\$637,192
Master	525	\$185,152	\$258,876
Master + 30	177	\$49,396	\$83,923
Specialist	47	\$13,849	\$24,302
Doctorate	7	\$2,255	\$3,535
<b>Totals</b>	<b>2,201</b>	<b>\$982,508</b>	<b>\$1,007,828</b>

**LPSS Raise History - Last 5 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.**

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	Teachers	Principals	Administrators Certificated	Administrators Non-Certificated	Support Staff	Bus Operators
<b>2004-2005</b>	1%	1%	1%	1%	1%	1%
<b>2003-2004</b>	2.5%	2.5%	2.5%	2.5% + \$476 made permanent	2.5% + \$476 made permanent	2.5% + \$476 made permanent
<b>2002-2003</b>	5.65% + \$491	5.65%	5.65%	5.65%	5.65% + \$476 one time check	5.65% + \$476 one time check
<b>2001-2002</b>	5.65% + \$2,060	5.65% + \$2,060	5.65% + \$2,060	5.65%	5.65%	5.65%
<b>2000-2001</b>	1% + Step	\$300	\$300	\$300 + \$328 one-time check	\$300 + \$328 one-time check	\$300 + \$328 one-time check
<b>1999-2000</b>	1% + Step	1%	1%	1%	1%	1%
<b>1998-1999</b>	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
<b>1997-1998</b>	3% + Step + \$1,000	Index + \$1,000	Step + \$350	Step + \$350	Step + \$350	Step + \$350

LAFAYETTE PARISH SCHOOL SYSTEM

2002 1/2% Sales Tax Fund

HISTORICAL FROM FY 2002 (INCEPTION)

TO

PROPOSED FY 2005-06

	Actual 2001/2002	Actual 2002/2003	Actual 2003/2004	Budget 2004/2005	FTE # 2004/2005	Estimated 2004/2005	FTE # 2005/2006	Proposed Budget 2005/2006
NET REVENUES	\$6,289,279	\$16,165,254	\$16,492,297	\$17,026,614		\$17,538,896		\$18,065,061
DISTRIBUTION:								
TEACHER RAISES	\$4,524,100	\$10,179,722	\$10,375,698	\$10,651,307		\$10,565,816		\$10,745,000
INSTRUCTIONAL COUNSELING		472,580	486,898	497,785	10	501,359	10	525,000
PROFESSIONAL DEVELOPMENT		838,992	389,851	395,642		334,335		400,000
LOWER CLASS SIZE		481,412	4,153,680	4,332,798	100	4,456,360	101	4,600,000
TUTORING & EXTRA INSTRUCTION		2,559,048	795,299	786,287	19	756,651	13.5	800,000
TOTAL DISTRIBUTION	\$4,524,100	\$14,531,754	\$16,201,426	\$16,663,819		\$16,614,521		\$17,070,000
NET EFFECT ON RESERVE FUND	\$1,765,179	\$1,633,500	\$290,871	\$362,795		\$924,375		\$995,061
RESERVE CARRYFORWARD	\$-	\$1,765,179	\$3,398,679	\$3,698,470		\$3,689,550		\$4,613,925
OPERATIONAL RESERVE FUND BALANCE	\$1,765,179	\$3,398,679	\$3,689,550	\$4,061,265		\$4,613,925		\$5,608,986
INTEREST RESERVE								
INTEREST RESERVE CARRYFORWARD	\$-	\$-	\$13,659	\$78,550		\$81,226		\$157,783
INTEREST INCOME		13,659	67,567	70,000		151,394		200,000
INTEREST RESERVE PAYMENT						(74,837)		(157,783)
INTEREST RESERVE FUND BALANCE	\$-	\$13,659	\$81,226	\$148,550		\$157,783		\$200,000
TOTAL 2002 TAX RESERVE	\$1,765,179	\$3,412,338	\$3,770,776	\$4,209,815		\$4,771,708		\$5,808,986

# Election of November 17, 2001

## ½ Cent Sales Tax Increase Proposition and Administrative Plan

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### CLASSROOM TEACHER SALES TAX PROPOSITION

**SUMMARY: AUTHORITY FOR THE LAFAYETTE PARISH SCHOOL BOARD TO LEVY AN ADDITIONAL 1/2% SALES AND USE TAX DEDICATED TO PAYING THE COSTS OF SALARIES AND RELATED BENEFITS OF CLASSROOM TEACHERS, AND THE ESTABLISHMENT OF A TEACHER SALARY RESERVE FUND.**

Shall the Parish School Board of the Parish of Lafayette, State of Louisiana (the "School Board"), under the provisions of Article VI, Section 29 of the 1974 Louisiana Constitution, La. R.S. 33:2721.6, and other constitutional and statutory authority supplemental thereto, be authorized to levy and collect an additional tax of one-half of one percent (1/2%) (the "Tax"), upon the sale at retail, the use, the lease or rental, the consumption, and the storage for use or consumption of tangible personal property and on sales of services in the Parish of Lafayette, all as defined in La. R.S. 47:301 to 47:317, inclusive, except that as provided by Act 2 of the Regular Session of the Louisiana Legislature of 1982, the Tax shall not be collected on food and prescription drug items presently exempted from state sales and use taxes under La. R.S. 47:305, with the avails or proceeds of said Tax (after paying the reasonable and necessary costs and expenses of collecting and administering the Tax) as available, being dedicated to paying the costs of 1) providing for classroom teacher salaries and related benefits and equal percentage increases in same and 2) to establish a Teacher Salary Reserve Fund with the annual interest earnings to be paid to classroom teachers as a 13th check in each fiscal year?

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## 2001 Sales Tax Proposition Administrative Plan

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### Revenues

A ½ cent sales tax, which exempts food and drugs, will currently generate approximately \$16 million annually. Because this tax is before the voters on November 17<sup>th</sup>, the earliest that we can begin collecting the tax is January 1, 2002. Therefore we shall only receive approximately \$8 million during our first fiscal year of collection (i.e. July 1, 2001 through June 30, 2002). Thereafter, our subsequent fiscal year collections will be approximately \$16 million provided that the local economy stays the same. Naturally, if the economy grows or shrinks then our collections will grow or dwindle proportionately.

### Tax Dedications

The tax is dedicated to "...1) providing for classroom teacher salaries and related benefits and equal percentage increases in same, and 2) to establish a Teacher Salary Reserve Fund with the annual interest earnings to be paid to classroom teachers as a 13<sup>th</sup> check in each fiscal year."

Listed below is a description of each category of the tax dedications as well as the specific administrative plans to comply with the tax dedications:

1. **"Classroom Teacher Salaries and Related Benefits"**

This category is defined to include the following:

- a. Salaries of classroom teachers involved in providing lower class size instruction.
- b. Salaries of classroom teachers involved in providing extra instruction where needed.
- c. Incentive compensation for classroom teacher salaries for teaching students in high poverty schools.
- d. Providing additional professional development for all classroom teachers.
- e. Classroom salaries for targeted comprehensive instructional counseling.

The Administration endorses the concept of reactivating the Blue Ribbon Committee (BRC) and intends to work closely with the BRC to further develop

specific plans in each of the above categories. The BRC will consist of (but not be limited to) at least the following incorporators:

1. University of Louisiana, Lafayette
2. Greater Lafayette Chamber of Commerce
3. Diocese of Lafayette
4. Lafayette Economic Development Authority
5. The Black Ministerial Alliance
6. The Superintendent of the Lafayette Parish School System

2. **“Equal Percentage Increases in Same”**

(i.e. classroom teacher salaries) – This category is defined to include the following:

- a. Percentage increases (i.e. raises) for all classroom teachers as defined by the State Department of Education. These raises would include 2144 regular and special education teachers and would include any full-time employee of the parish school board who is engaged to provide instruction directly and regularly to students in any elementary, secondary, or special education school setting including a librarian, an assessment teacher, a speech therapist, and a counselor: one who is not an administrator; and who has successfully completed the Teacher Assistance and Assessment Program or who is not required to participate in the Teacher Assistance and Assessment Program.
- b. Equal Percentage Increases can be an equal number of step increases for all eligible teachers on the salary scale as well as an equal percentage salary increase for all eligible teachers, exclusive of the step increase(s). A combination of both step increase and an equal percentage increase(s) is permissible. Those eligible teachers, as defined above in 2(a) who are employed by the Lafayette Parish School System on or subsequent to January 1, 2002, shall participate in the proceeds of this proposition.
- c. The raise will include the salary increase and related benefits which will be limited to state and federal mandates which are state retirement tax, federal FICA tax, and Medicare tax.
- d. In order to enhance teacher retention and recruitment, the initial raise will be given in January 2002. A second raise will be given as part of establishing the Teacher Salary Schedule for the 2002-2003 school year. The raises will be as follows and are explained more fully in the schedules attached:

January 2002	5.65% on average, including step
September 2002*	5.65% on average, including step

\* The first check for the 2002-2003 school year is paid on September 30, 2002.

3. “Establish a Teacher Salary Reserve Fund with the annual interest earnings to be paid to classroom teachers as a 13<sup>th</sup> check in each fiscal year”

This category will be as follows:

It is vital that we establish the reserve before we fully commit revenues to the other dedicated purposes. In the first two fiscal years a reserve fund will be established equal to \$5 million. The reserve fund will not be used unless the local economy declines and annual sales tax collections fall below the \$16 million mark. Thereupon we shall draw from the reserve fund to sustain the Tax dedications. Eventually, when the economy recovers we shall attempt to restore the reserve fund to the \$5 million level. If the economy grows and is strong for a series of years it is possible that we may increase the amount of the reserve fund beyond the initial level in order to prepare us for any severe long-term downturn in the economy. Additionally, if the reserve fund grows beyond \$5 million due to good economic times, then we may periodically draw the reserve fund down to a reasonable level by giving teachers a one-time supplemental paycheck from the excess in the reserve fund.

Use of the reserve fund shall be governed by the School Board’s existing policy on General Fund Reserves (Policy File DM). The reserve fund shall earn interest. All interest earned on the reserve fund shall be paid annually to eligible classroom teachers as a 13<sup>th</sup> check\*.

**\*Interest Earnings Distribution Check (i.e. 13<sup>th</sup> Check)**

Assuming a 3% interest earnings on the Reserve Fund. Therefore, the value of the annual Interest Earnings Distribution Check (i.e. 13th check) for individual teachers will be approximately as follows:

<u>Period</u>	<u>Interest Earnings</u>	<u>Approx. # of Staff</u>	<u>Individual Check</u>
FY 01-02	\$ 45,000	2144	\$ 20.99
FY 02-03	\$ 125,000	2144	\$ 58.30
FY 03-04	\$ 150,000	2144	\$ 69.96
Thereafter	\$ 150,000	2144	\$ 69.96



**TEACHER TAX INITIATIVE  
CASH FLOW**

**SUMMARY PLAN**

	FY 01-02 (SIX MOS)	FY 02-03	FY 03-04	EXAMPLE SCENARIO	
				FY 04-05	FY 05-06
<b><u>REVENUES :</u></b>					
1/2 CENT SALES TAX	\$ 8,000,000	\$ 16,000,000	\$ 16,000,000	\$ 15,000,000	\$ 17,000,000
Interest on Reserve Fund	\$ 45,000	\$ 125,000	\$ 150,000	\$ 150,000	\$ 150,000
Total Revenues available	<u>\$ 8,045,000</u>	<u>\$ 16,125,000</u>	<u>\$ 16,150,000</u>	<u>\$ 15,150,000</u>	<u>\$ 17,150,000</u>
<b><u>EXPENDITURES:</u></b>					
<b>TEACHER RAISES:</b>					
Jan, '02 - 5.65%(with step)	\$ 2,441,038	\$ 4,882,076	\$ 4,882,076	\$ 4,882,076	\$ 4,882,076
Sept, '02 - 5.65%(with step)		\$ 4,882,076	\$ 4,882,076	\$ 4,882,076	\$ 4,882,076
sub-total	<u>\$ 2,441,038</u>	<u>\$ 9,764,152</u>	<u>\$ 9,764,152</u>	<u>\$ 9,764,152</u>	<u>\$ 9,764,152</u>
CLASSROOM SALARIES	\$ 1,656,962	\$ 5,137,848	\$ 6,235,848	\$ 6,235,848	\$ 6,235,848
RESERVE FUND	\$ 3,902,000	\$ 1,098,000	\$ -	\$ (1,000,000)	\$ 1,000,000
13th CHECK*	\$ 45,000	\$ 125,000	\$ 150,000	\$ 150,000	\$ 150,000
Total Expenditures	<u>\$ 8,045,000</u>	<u>\$ 16,125,000</u>	<u>\$ 16,150,000</u>	<u>\$ 15,150,000</u>	<u>\$ 17,150,000</u>

Note : The above projection assumes that the current number of teachers will stay the same or decrease.

**\*Interest Earnings Distribution Check (i.e. 13th check)**

Assuming a 3% interest earnings on the Reserve Fund. Therefore, the value of the annual Interest Earnings Distribution Check (i.e. 13th check) for individual teachers will be approximately as follows:

<u>Period</u>	<u>Interest Earnings</u>	<u>Approx. # of Staff</u>	<u>Individual Check</u>
FY 01-02	\$ 45,000	2144	\$ 20.99
FY 02-03	\$ 125,000	2144	\$ 58.30
FY 03-04	\$ 150,000	2144	\$ 69.96
Thereafter	\$ 150,000	2144	\$ 69.96

Lafayette Parish School System  
**General Fund - Projected Revenues & Expenditures**  
**(Key Increases)**  
FY 2005-2006

**REVENUES**

	<b>FY05-06 Projected</b>	<b>Notes</b>
<b>LOCAL:</b>		
Sales Tax - 1965 1 cent	\$ 31,016,223	3%
Sales Tax - 1988 1/2 cent	18,218,933	3%
Property Tax	30,624,654	3.6%
Property Tax - LTRS 1%	771,052	
Property Tax - Other Pensions	355,291	
Rents / Royalties	450,000	
Interest	525,000	
Medicaid Admin. - Outreach	95,000	
Reimbursement & Other Income	1,200,673	
<b>TOTAL LOCAL</b>	<b>\$ 83,256,826</b>	
<b>STATE:</b>		
Revenue Sharing	\$ 1,800,000	
MFP - preliminary from state	87,709,264	STATE
MFP - possible one time	697,847	
PIP	660,152	
Non-Public Textbooks	184,167	
Transportation - Non-Public	617,411	
Retirement Supplement	857,000	
<b>TOTAL STATE</b>	<b>\$ 92,525,841</b>	
<b>FEDERAL:</b>		
Recovery of Indirect Costs	\$ 950,000	
<b>TOTAL FEDERAL</b>	<b>\$ 950,000</b>	
<b>TOTAL REVENUES</b>	<b>\$ 176,732,667</b>	

(All amounts are approximate)

	<b>FY05-06 Projected</b>	<b>Notes</b>
<b>EXPENDITURES</b>		
Cost Centers -Approx. Baseline (includes underspending)	\$ 52,858,962	
Schools - Approx. Baseline (includes underspending)	112,485,508	
Teacher Retirement System	358,000	
School Employees Retirement System	365,000	
Less Transportation Share	(234,000)	
Group Health Care Premiums (04-05)	800,000	
Group Health Care Premiums (05-06)	896,528	75%
Existing Debt Service Increase	180,000	
New Debt Service - Based on New Loan of \$4,000,000 @ 10 yrs	500,000	
Cash Flow Loan - Interest Expense	100,000	
Increase Transfer to Child Nutrition	150,000	
Transportation - FY 04-05 Increase	2,254,366	
Transportation - FY 05-06 Increase	1,351,194	
Teacher/Certified Staff Raise (preliminary from state) - 2.1%	2,277,038	
Other Staff Raise - 2.1%	486,321	
Boucher Spanish Immersion program (approved 5-4-05)	74,152	
FY 04-05 Encumbrance Carryover	(374,755)	
FY 05-06 Encumbrance Carryover	100,000	
Small Equipment Repair Fund	50,000	
Instruction -Assess to Know	65,000	
-Post Secondary Options	17,000	
-Comprehensive Curriculum	80,000	
School Staff - 39 Positions Not Eliminated as Planned in FY 04-05	1,887,422	
- 32 Positions - Correction of Program Staffing Under Formula	(1,548,640)	
Admin Staffing - 04-05 Estimates	522,004	
- 05-06	(399,368)	
Textbooks - Excess of Baseline of \$1,074,000	830,935	
Superintendent Reserve - Unexpected Expenditures	100,000	
Fund Balance Policy - Restore to Requirement	500,000	
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 176,732,667</u></b>	
<b>REVENUES OVER (LESS) EXPENDITURES</b>	<b>\$ -</b>	

(All amounts are approximate)

**LAFAYETTE PARISH SCHOOL SYSTEM  
GENERAL FUND PROPOSED BUDGET  
SUMMARY OF REVENUES, EXPENDITURES & TRANSFERS  
FISCAL YEAR 2005/2006**

	<b>2005/2006 PROPOSED BUDGET</b>
<b>REVENUES:</b>	
Parish Sources:	
Ad Valorem Taxes	\$30,624,654
Sales Taxes	49,235,156
Interest	525,000
Rentals, Leases & Royalties	450,000
Other	2,422,016
State Sources:	
Public School Fund - Equalization	88,407,111
Other	4,118,730
Federal Sources	950,000
<b>Total Revenues</b>	<b><u><u>\$176,732,667</u></u></b>
 <b>EXPENDITURES:</b>	
Salaries & Wages	\$118,813,478
Employee Benefits	36,686,208
Purchased Services	2,766,569
Training	243,018
Property Services	6,880,708
Travel	226,954
Supplies/Materials	5,390,780
Insurance	1,709,868
Transfer to Other Funds	3,415,084
Superintendent Reserve - Unexpected Expenditures	100,000
Fund Balance Policy - Restore to Requirement	500,000
<b>Total Expenditures</b>	<b><u><u>\$176,732,667</u></u></b>
 <b>TOTAL REVENUES OVER EXPENDITURES</b>	 <b><u><u>\$0</u></u></b>