

# Funded: Louisiana Report

## A Detailed Look at Louisiana's Funding Policies



## Louisiana



### Funding Basics

#### Formula Type

Louisiana has a hybrid funding formula incorporating both resource-based and student-based elements.

The state assigns a cost to the education of a student with no special needs or services, called a base amount. It then accounts for the additional cost of educating specific categories of students by applying multipliers to that amount to generate supplemental funding for those students. Additional funding allocations are intended specifically for resource costs, including staff salaries and benefits and certain operating costs.

#### Base Amount

Louisiana has a fixed base funding amount per student. For FY2016, the per-student base amount was \$3,961.

This means that an average student with no special needs or disadvantages would be funded at that level.

#### Expected Local Share

Louisiana expects school districts to contribute revenue to the funding of public schools. The amount each district is expected to raise for its education costs is based on a combination of its property values and its other local tax bases, including its sales tax base.

Louisiana works to maintain a taxation arrangement in which the state shoulders 65% of the burden of education funding and local school districts absorb 35% of the cost. The state computes expected local property tax and sales tax rates for each district to maintain this ratio. If a community's property value sees an increase greater than 10%, then the state caps the increase in locally contributed property tax revenue at 10%. Similarly, if a community's sales tax base sees an increase greater than 15%, then the state caps the increase at 15%.

### Student Characteristics

#### Grade Level

Louisiana does not differentiate funding based on students' grade levels.

#### English Language Learner

Louisiana provides increased funding for English language learners. It does so by applying a multiplier of 1.22 to the base per-pupil amount for these students.

This same multiplier is applied to the base per-pupil amount for students from low-income households. Students who are both ELL and low-income generate this supplemental funding allocation only once.

## Student Poverty

Louisiana provides increased funding for students from low-income households. It does so by applying a multiplier of 1.22 to the base per-pupil amount for these students.

Students are eligible for this supplemental funding if they qualify for free or reduced-price lunch (FRL) under the National School Lunch Program.

## Special Education

Louisiana funds special education using a single student weight system, providing the same amount of state funding for each student with disabilities, regardless of the severity of those disabilities.

It does so by applying a multiplier of 2.5 to the per-student base amount for students with disabilities. There is also a High Cost Services Allocation, funded approximately equally out of state and federal monies, available when a student's education plan imposes costs more than three times the average per-pupil expenditure.

## Gifted

Louisiana provides additional resources for gifted and talented students. It does so by applying a multiplier of 1.6 to the base per-pupil amount for these students.

## Career and Technical Education

Louisiana provides specific funding for career and technical education programs. It does so by applying a multiplier of 1.06 to the base per-pupil amount for students enrolled in these programs in both the fall and spring semesters.



## Community Characteristics

### District Poverty

Louisiana does not provide increased funding based on the concentration of students from low-income households in a particular district.

### Sparsity and/or Small Size

Louisiana provides increased funding for small school systems. It does so by applying a multiplier to the base per-pupil amount that can range from 1.0 to 1.2, depending on the district's enrollment.

This funding is provided to school systems with student populations of less than or equal to 7,500. To determine each district's specific multiplier, the total student population is subtracted from 7,500 and divided by 37,500.

For a complete list of primary sources, please see the appropriate state page at [funded.edbuild.org](http://funded.edbuild.org)

