The Scott S. Cowen Institute for Public Education Initiatives at Tulane University is an action-oriented think tank creating and advancing solutions to the issues impeding student achievement in New Orleans and beyond. Areas of concentration include Applied Research, Public Policy, University-Based Initiatives, and College Readiness Programs. Additional information can be found online at http://education.tulane.edu.

**Louisiana Public School Funding**

**Minimum Foundation Program (MFP)**

- The primary source of state and local funding for schools in Louisiana is the Minimum Foundation Program (MFP).
- The Louisiana Constitution requires the State Board of Elementary and Secondary Education (BESE) to annually develop and adopt a formula which determines the cost of a minimum foundation program of education in all public elementary and secondary schools as well as to equitably allocate the funds to parish and city school systems. Once BESE adopts the formula, the Legislature passes it by Concurrent Resolution without making changes to the formula.
- The MFP combines local and state revenue under the formula established by BESE to ensure that every student in Louisiana receives at least a minimum foundation of education.
- The MFP formula also includes factors that provide more funding for special classes of students (e.g., at-risk and special education students).

**MFP Per Pupil by Parish**

This map represents the per pupil spending for each parish in the state. Cameron, Plaquemines, Red River and West Feliciana parishes receive the highest per pupil funding while Acadia, Avoyelles, Grant, Franklin, Tangipahoa and Vermilion parishes receive the lowest per pupil funding. Parishes receive varying levels of funding based on student population needs and local tax revenues.

**Per Pupil Funding under the Minimum Foundation Program (2008-2009)**

- $6,500 - $7,500
- $7,501 - $8,500
- $8,501 - $9,500
- $9,501 - $10,700

Including local, state, and federal funds, Louisiana spends on average $9,787 per pupil. This is almost the national average of $9,963 per pupil.

Source: EdWeek – Quality Counts Report, 2009
The local and state shares of the MFP vary across parishes. Aggregated at the state level, the state pays 65 percent of the total cost of the minimum foundation. However, wealthier districts receive a lower percentage of state funding than poorer districts. Across the state, the state-funded portion varies from 37 to 82 percent.
Public schools in Louisiana receive funding from local, state, federal and private sources:

- The local funding in the Minimum Foundation Program (MFP) consists of property and sales taxes levied by the local school boards.
- The state funding in the MFP comes from an appropriation by the State Legislature.
- Once received by the local school district, it is up to the district to distribute funds to their individual schools based on a district formula.

* Title I – Improving the Academic Achievement of the Disadvantaged; Title II – Preparing, Training, and Recruiting High Quality Teachers and Principals; Title III – Language Instruction for Limited English Proficient and Immigrant Students; Title IV – Safe and Drug Free Schools; and Title V – Innovative Education Program Strategies
While the sources of funding are the same for the Recovery School District (RSD), the funding flows differently than for the local school districts. The local property and sales taxes levied by the local school board flow through the board to the RSD proportionate to the number of students in RSD schools in that district. Additionally, because many of the RSD charter schools are their own local education agency (LEA), state and federal education funds flow directly to those charter schools.