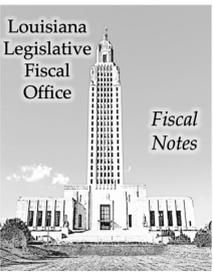


LEGISLATIVE FISCAL OFFICE
Fiscal Note



Fiscal Note On: **SB 27** SLS 26RS 95
 Bill Text Version: **ENGROSSED**
 Opp. Chamb. Action:
 Proposed Amd.:
 Sub. Bill For.:

Date: March 24, 2026 9:09 AM	Author: MCMATH
Dept./Agy.: Education	Analyst: Julie Silva
Subject: High-dosage tutoring	

SCHOOLS EG +\$15,200,000 GF EX See Note Page 1 of 2
 Provides relative to high-dosage tutoring. (gov sig)

Proposed law requires expanded academic supports to be offered to eligible students in sixth through eighth grade who failed to achieve mastery on any statewide assessment administered pursuant to the state's school and district accountability system in reading, English language arts, numeracy, or math in the previous academic year. Adds classes taught by teachers labeled as "exemplary" to present law requirement that such a student, when practicable, be placed in a class taught by a teacher labeled as "highly effective." Additionally requires that for students identified through performance on a state summative assessment, high-dosage tutoring must commence within 30 days of the beginning of the ensuing school year. Expands the definition of "high-quality" instructional materials. Requires the Louisiana Department of Education (LDOE) to use tutors who have completed relevant foundational literacy or numeracy professional learning courses and changes required departmental reporting dates.

EXPENDITURES	2026-27	2027-28	2028-29	2029-30	2030-31	5 -YEAR TOTAL
State Gen. Fd.	\$15,200,000	\$15,200,000	\$15,200,000	\$15,200,000	\$15,200,000	\$76,000,000
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0
Annual Total	\$15,200,000	\$15,200,000	\$15,200,000	\$15,200,000	\$15,200,000	\$76,000,000
REVENUES	2026-27	2027-28	2028-29	2029-30	2030-31	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

EXPENDITURE EXPLANATION

Proposed legislation is anticipated to increase governmental expenditures by an estimated \$15.2 M to provide high-dosage tutoring to eligible students in the sixth through eighth grades. Expenditures are assumed to be SGF in this fiscal note, though proposed legislation allows for the use of Federal or Local Funds for this purpose. Other changes expanding defined testing assessment areas to include English language arts (ELA) and numeracy in addition to reading and math, and including teachers who score "exemplary" pursuant to the state's teacher evaluation system in addition to those rated "highly effective" are technical in nature and have no anticipated fiscal impact. Based on data provided by the Louisiana Department of Education (LDOE), there were 177,334 individual student assessment scores in grades six through eight that fell below benchmark in ELA and math on the LEAP 2025 assessments administered during the 2024-25 school year. This total may double-count students who scored below the benchmark in both subject areas; however, this analysis assumes such students would be eligible for expanded academic supports in both ELA and math and estimates costs accordingly.

Beginning in FY 27, students in grades six through eight who score "Below Mastery" on statewide assessments in reading, ELA, numeracy, or math should receive prioritized placement in the class of a "highly effective" or "exemplary" teacher pursuant to the state's teacher evaluation system. According to data from LDOE, 44% of sixth through eighth grade teachers are considered "highly effective" or "exemplary." The availability of such teachers within specific subject areas, schools, or districts is unknown. If a highly effective teacher is not available, then the student must receive high-dosage tutoring. This tutoring is to be provided for a minimum of 30 hours over a 10-week period, though it can be spread across the 40-week school year. There are several approved high-dosage tutoring options, designed to fit a variety of school and student needs. Tutoring can be provided by a classroom teacher during the school day in a small group session with a teacher-to-student ratio not higher than 1:4, by a staff member employed full or part-time, by a contracted tutoring provider either in person or virtually, or through an AI computer program designed to provide intensive tutoring support. LDOE estimates that providing expanded academic supports to all sixth through eighth grade students associated with the 177,334 "Below Mastery" assessment scores, as required by proposed legislation, will result in total expenditures of approximately \$15.2 M.

Continued on Page Two

REVENUE EXPLANATION

There is no anticipated direct material effect on governmental revenues as a result of this measure.

Senate Dual Referral Rules
 13.5.1 >= \$100,000 Annual Fiscal Cost {S & H}
 13.5.2 >= \$500,000 Annual Tax or Fee Change {S & H}

House
 6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}
 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

Patrice Thomas
 Deputy Fiscal Officer



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CONTINUED EXPLANATION from page one:

To the extent that local education agencies (LEAs) have the staff available to place students with teachers rated "highly effective" or "exemplary", costs are expected to be mitigated. Accordingly, this estimate assumes that 43.5%, or 77,140, of student assessment scores at each applicable proficiency level will be addressed through placement with a "highly effective" or "exemplary" teacher, consistent with LDOE data. The remaining 56.5% of student assessment scores, an estimated 100,194, are assumed to require a form of high-dosage tutoring for one or both subject areas. The estimate assumes high-dosage tutoring for the 57,378 students with proficiency levels of "Unsatisfactory" or "Approaching Basic" will cost \$250 per student for the minimum 30 hours of instruction required by law. This is based on a cost of \$33 per hour for a tutor to provide services to a group of four students: (\$33.32 per hour x 30 hours) / 4 students = \$250 per student.

The estimated 42,816 scores at the "Basic" proficiency level are expected to receive less costly high-dosage tutoring options, specifically online programs like Amira for ELA and Zearn for math. LDOE estimates the cost of Amira at approximately \$20 per student. Zearn Math represents an annual cost of approximately \$3,325 per school, which is currently paid by LDOE and provided to schools at no cost to LEAs. For the purposes of this fiscal note, the total annual cost to provide online tutoring is \$20 per student score. These costs are estimates only, as per-student costs will vary depending on the tutoring model selected and the specific characteristics of that model. Other online platforms may cost more or less.

	Total # of Scores	Scores Requiring High-Dosage Tutoring	Annual Tutoring Cost Per Score	Total Annual Cost
Unsatisfactory	36,840	20,815	\$250	\$ 5,203,750
Approaching Basic	64,713	36,563	\$250	\$ 9,140,750
Basic	75,781	42,816	\$20	\$ 856,320
Total				\$15,200,820

While this fiscal note assumes an annual increased cost of \$15.2 M for high-dosage tutoring, future year costs cannot be projected with accuracy as the intent of high-dosage tutoring is to improve student performance and reduce the number of students requiring intervention over time. To the extent that student proficiency improves as a result of the expanded academic supports proposed in this legislation, future expenditures are expected to decrease proportionately.

If available state and federal funding is not sufficient to cover all costs for an LEA to ensure compliance with the requirements of proposed legislation, a local school board is not obligated to provide funding to continue the provision of expanded academic supports.

Notes:
 Changes to the definition of high-quality materials that can be used in high-dosage tutoring are not expected to increase expenditures. Materials are designated as high-quality by LDOE using its existing instructional materials review process. Additionally, the department provides free resources on its website and reports there are other open access materials available for use that meet the definition of "high-quality".

Present law directs LDOE to identify and approve contracted high-dosage tutoring providers that must meet a series of specific requirements. Proposed legislation adds the requirement that high-dosage tutoring providers complete foundational literacy or numeracy professional learning courses as appropriate to the subject area for which they provide services. LDOE provides these courses at no cost on its professional learning platform.

In both FY 25 and FY 26, the legislature appropriated \$30 M SGF as a block grant to the Minimum Foundation Program (MFP). This outside-the-formula funding was used to provide for high-dosage literacy and math tutoring, focusing on students with the most need for improved outcomes in kindergarten through fifth grade. The addition of students in grades six through eight is estimated to increase costs for the initiative by \$15.2 M, bringing the total estimated cost for high-dosage tutoring to \$45.2 M beginning in FY 27. In the event available state and federal funds are not sufficient to cover the actual cost to provide expanded academic support, local districts may use local funds for this purpose; however, present law does not obligate them to do so.

Senate
 13.5.1 >= \$100,000 Annual Fiscal Cost {S & H}
 13.5.2 >= \$500,000 Annual Tax or Fee Change {S & H}

House
 6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}
 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}


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