

SENATE CONCURRENT RESOLUTION NO. 80

BY SENATOR HENRY AND REPRESENTATIVES ADAMS, BACALA, BERAULT, BILLINGS, BOUDREAUX, BRASS, CARLSON, CARRIER, ROBBY CARTER, CARVER, COX, DEVILLIER, DICKERSON, ECHOLS, EGAN, FREEMAN, GLORIOSO, HEBERT, DANA HENRY, ILLG, MIKE JOHNSON, JACOB LANDRY, MACK, MCMAKIN, MURRAY, SAWYER, SCHLEGEL, VILLIO, WYBLE AND YOUNG

A CONCURRENT RESOLUTION

To create and provide for a task force to study the minimum foundation program formula and recommend permanent, predictable funding for pay raises for teachers and support staff.

WHEREAS, the Revenue Estimating Conference has recently reduced the official state revenue forecast, projecting significant declines in anticipated collections for the current and upcoming fiscal year, thereby increasing pressure on the state budget and limiting the availability of recurring revenues; and

WHEREAS, in response to these fiscal challenges, since 2024, the legislature and the governor have demonstrated a consistent commitment to responsible budgeting practices, including not using nonrecurring revenue for recurring expenses and avoiding structural deficits that could jeopardize long-term fiscal stability; and

WHEREAS, Governor Jeff Landry has instructed the legislature to find a source of funding for permanent, predictable pay raises for teachers that will be durable across changing fiscal conditions; and

WHEREAS, the use of one-time funding sources to support ongoing obligations is prohibited by Article VII, Section 10 of the Constitution of Louisiana, and is particularly problematic when applied to recurring expenses such as employee compensation; and

WHEREAS, the Louisiana Constitution also restricts the use of the Revenue Stabilization Fund to limited purposes, including capital outlay, transportation infrastructure, and certain declared emergencies, and does not authorize its use as a recurring funding source for ongoing expenditures such as salaries or stipends; and

WHEREAS, because compensation for teachers and support staff constitutes a recurring obligation, reliance on the Revenue Stabilization Fund or any other nonrecurring source to fund such compensation would be inconsistent with constitutional limitations and

with sound fiscal policy; and

WHEREAS, providing recurring compensation increases for teachers and support staff requires a stable, predictable, and permanent source of revenue; and

WHEREAS, Constitutional Amendment 2, was submitted to voters on the March 29, 2025, statewide election, as part of a broader revision of Article VII of the Constitution of Louisiana, proposed, among other things, to redirect certain education trust funds and utilize resulting retirement system savings to support permanent pay increases of \$2,000 for teachers and \$1,000 for support staff, but was rejected by the voters; and

WHEREAS, Constitutional Amendment 3, submitted to voters at the May 16, 2026, statewide election, proposed a substantially similar approach to fund permanent pay increases of \$2,250 for teachers and \$1,125 for support staff using redirected trust funds and retirement system savings, and was likewise rejected by the voters for a second time; and

WHEREAS, the recent failure of Constitutional Amendment 3, when considered together with the Revenue Estimating Conference's downward revision of the official state revenue forecast by over \$100 million, has left unresolved the replacement of temporary stipends with permanent pay increases for teachers and has heightened uncertainty for employees and school systems preparing salary schedules and budgets for the 2026-2027 school year; and

WHEREAS, these circumstances underscore the need for a funding structure for teacher and support staff compensation that is not dependent on temporary mechanisms, redirection of existing funds, or one-time solutions, but instead is grounded in a stable, transparent, and sustainable framework within the state's core education funding system; and

WHEREAS, such uncertainty complicates local school system budgeting, undermines workforce stability, and impairs the ability of school systems to recruit and retain qualified teachers and support staff, particularly in advance of the 2026-2027 school year; and

WHEREAS, the Minimum Foundation Program (MFP) is established in Article VIII, Section 13(B) of the Constitution of Louisiana and serves as the framework through which the state determines the cost of a minimum foundation program of education and equitably allocates funding to parish and city school systems; and

WHEREAS, resolving the challenge of providing permanent, predictable compensation for teachers and support staff requires a comprehensive evaluation of the MFP and the state's primary constitutional mechanism for funding public education; and

WHEREAS, the MFP formula has retained its core architecture since 1992, when a major revision shifted the state from an expenditure-driven model to a student-driven formula intended to promote equity in the distribution of educational resources; and

WHEREAS, since that time, the MFP has evolved from two principal components of state and local contributions with student-based weights into a four-level structure incorporating additional policy choices, legacy allocations, and adjustments layered over decades; and

WHEREAS, while these additions have addressed specific needs over time, their cumulative effect has resulted in a formula that reflects incremental policymaking rather than a comprehensive, modern design aligned with current fiscal realities and workforce priorities; and

WHEREAS, MFP Level 1 determines the minimum cost of education based on the educational needs of each student, with that cost shared equitably between the state and local school systems according to local capacity to fund education through local tax revenues; and

WHEREAS, MFP Level 1 applies a series of weights, including low income and English language learner (22%), career and technical education (6%), special education (150%), gifted and talented (60%), and economy of scale (0-20%), to reflect varying student needs; and

WHEREAS, MFP Level 2 provides incentives based on local effort and equalizes differences among school systems with varying tax bases, reflecting longstanding policy decisions regarding fairness in local contribution; and

WHEREAS, MFP Level 3 includes legislative allocations such as continuing pay raises, historical formula provisions, and a per-student operational cost allocation for expenses including health insurance, retirement, and fuel; and

WHEREAS, MFP Level 4 includes supplementary allocations and programs, including compensation-related funding for teachers and support staff, along with additional targeted initiatives added over time; and

WHEREAS, compensation for certificated personnel and noncertificated support workers has been renewed annually as early as the 2001-2002 school year within Levels 3 and 4 of the MFP; and

WHEREAS, the continued layering of formula components over decades, without periodic redesign from first principles, has increased complexity, reduced transparency, and limited the ability of the formula to clearly and consistently reflect present-day educational priorities and fiscal constraints; and

WHEREAS, ensuring a durable and predictable compensation structure for teachers and support staff, consistent with constitutional requirements and fiscal discipline, may require a modernization and restructuring of the MFP to improve clarity, sustainability, and long-term effectiveness; and

WHEREAS, the constitutional process requires the State Board of Elementary and Secondary Education (BESE) to annually adopt the MFP formula, subject to approval by the legislature, thereby establishing a structured but limited mechanism for modifying education funding policy; and

WHEREAS, while the Constitution of Louisiana defines the framework and purpose of the MFP, it does not prescribe specific formula components or methodologies, allowing for periodic evaluation and potential restructuring to better meet the needs of students, educators, and taxpayers; and

WHEREAS, the Louisiana Legislative Auditor has the authority to examine the financial records of local school systems and evaluate compliance with the MFP, providing an essential accountability function in ensuring effective use of public funds; and

WHEREAS, on March 11, 2026, the State Board of Elementary and Secondary Education adopted a formula for the 2026-2027 fiscal year and submitted it to the legislature, continuing the constitutionally required process for funding public education; and

WHEREAS, a comprehensive, top-to-bottom review of the MFP formula, its structure, and its funding mechanisms is necessary to ensure that it remains equitable, transparent, and sustainable and that it can support permanent and predictable compensation for teachers and support staff in a manner consistent with the state's commitment to fiscal discipline.

THEREFORE, BE IT RESOLVED that the Legislature of Louisiana does hereby create and provide for a task force to conduct a comprehensive, top-to-bottom review of the minimum foundation program formula and to develop a recommended restructured formula framework that improves transparency, equity, predictability, and long-term sustainability, including permanent and predictable funding mechanisms for pay raises for teachers and support staff, and to submit a report with proposed recommendations and formula language to the legislature and to the David R. Poynter Legislative Research Library as required by R.S. 24:771 and 772, no later than January 1, 2027.

BE IT FURTHER RESOLVED that the task force shall not be limited to evaluating incremental changes and is expressly authorized to develop recommendations from a zero base, including a restructured or replacement formula model, without presuming the continuation of the current Levels 1 through 4 or any existing legacy allocation.

BE IT FURTHER RESOLVED that the task force shall produce a proposed revised or replacement formula structure, a proposed formula language suitable for consideration within the constitutional MFP process, and a transition framework identifying how existing allocations, weights, and legacy components should be consolidated, reweighted, phased, or otherwise incorporated to achieve a modernized, coherent formula.

BE IT FURTHER RESOLVED that the task force's review shall include, at a minimum:

(1) The historical development of the MFP, including major revisions and the evolution of formula components and levels.

(2) Constitutional requirements for BESE's annual adoption of the formula and the legislature's consideration of it, including the limits on legislative amendment of a formula submitted by BESE.

(3) The appropriate placement, structure, and treatment of compensation funding for teacher and support staff pay raises within any retained, revised, consolidated, replaced, restructured, or newly recommended formula, including whether such funding should be incorporated into the base, included through weights, provided as a separate recurring allocation, or otherwise structured to improve equity, transparency, predictability, and sustainability.

(4) Student count methodology and timing, including the practical impacts of count dates on school systems and enrollment volatility during the year.

(5) Transparency and accountability mechanisms, including the operation of the 70% expenditure requirement and how school systems classify and report expenditures to ensure state funding reaches classrooms and employee paychecks.

(6) Potential permanent and recurring funding mechanisms that comply with constitutional and fiscal constraints and that align with the state's commitment to limiting the use of nonrecurring revenue for recurring obligations.

BE IT FURTHER RESOLVED that the task force shall consist of the following members:

- (1) The president of the Senate, or his designee, who shall serve as chair.
- (2) The speaker of the House of Representatives, or his designee.
- (3) The chairman of the Senate Committee on Finance, or his designee.
- (4) The chairman of the House Committee on Appropriations, or his designee.
- (5) The chairman of the Senate Committee on Education, or his designee.
- (6) The chairman of the House Committee on Education, or his designee.
- (7) The chairman of the Senate Republican Legislative Delegation, or his designee.
- (8) The chairman of the Senate Democratic Legislative Delegation, or his designee.
- (9) The chairman of the House Republican Legislative Delegation, or his designee.
- (10) The chairman of the House Democratic Legislative Delegation, or his designee.
- (11) The governor of Louisiana, or his designee.
- (12) The president of the Louisiana Federation of Teachers, or his designee.
- (13) The president of the State Board of Elementary and Secondary Education, or his designee.
- (14) The executive director of the Louisiana School Boards Association, or his designee.
- (15) The executive director of the Louisiana Association of School Superintendents and Administrators, or his designee.

BE IT FURTHER RESOLVED that the task force shall solicit information from classroom teachers, support staff, local school board members, superintendents, school

business officials, BESE, the state Department of Education, Louisiana public charter school leaders, the business community, and other stakeholders deemed appropriate by the chair.

BE IT FURTHER RESOLVED that the Legislative Auditor is hereby requested to examine and review the books and accounts of local public school systems to evaluate compliance with the 70% expenditure requirement in the areas of instruction and school administration at the school building level as required by the MFP, to make recommendations to ensure that state funding is used uniformly and effectively for instruction and employee compensation, to present its findings to the task force, and to assist with additional matters related to the MFP as may be requested by the task force.

BE IT FURTHER RESOLVED that each appointing or designating authority shall submit the name of each appointee or designee to the secretary of the Senate no later than July 1, 2026.

BE IT FURTHER RESOLVED that the task force shall convene at the call of the chair and may elect any other officer it deems appropriate.

BE IT FURTHER RESOLVED that a majority of the task force shall constitute a quorum, and official action shall require the affirmative vote of a majority of the members.

BE IT FURTHER RESOLVED that the members of the task force shall serve without compensation, except per diem or expense reimbursement to which they may be individually entitled as members of their constituent organizations.

BE IT FURTHER RESOLVED that the task force shall terminate on the date of the submission of its report or January 1, 2027, whichever occurs first.

BE IT FURTHER RESOLVED that a copy of this Resolution be transmitted to the office of the governor, the president of the Louisiana Federation of Teachers, the president of the State Board of Elementary and Secondary Education, the executive director of the Louisiana School Boards Association, the Louisiana Legislative Auditor, and the executive director of the Louisiana Association of School Superintendents and Administrators.

PRESIDENT OF THE SENATE

SPEAKER OF THE HOUSE OF REPRESENTATIVES