

1 prohibited by Article VII, Section 10 of the Constitution of Louisiana, and is particularly
2 problematic when applied to recurring expenses such as employee compensation; and

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

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

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

13 WHEREAS, Constitutional Amendment 2, was submitted to voters on the March 29,
14 2025, statewide election, as part of a broader revision of Article VII of the Constitution of
15 Louisiana, proposed, among other things, to redirect certain education trust funds and utilize
16 resulting retirement system savings to support permanent pay increases of \$2,000 for
17 teachers and \$1,000 for support staff, but was rejected by the voters; and

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

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

28 WHEREAS, these circumstances underscore the need for a funding structure for
29 teacher and support staff compensation that is not dependent on temporary mechanisms,
30 redirection of existing funds, or one-time solutions, but instead is grounded in a stable,

1 transparent, and sustainable framework within the state's core education funding system; and

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

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

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

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

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

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

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

27 WHEREAS, MFP Level 1 applies a series of weights, including low income and
28 English language learner (22%), career and technical education (6%), special education
29 (150%), gifted and talented (60%), and economy of scale (0-20%), to reflect varying student
30 needs; and

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

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

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

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

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

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

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

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

29 WHEREAS, the Louisiana Legislative Auditor has the authority to examine the
30 financial records of local school systems and evaluate compliance with the MFP, providing

1 an essential accountability function in ensuring effective use of public funds; and

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

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

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

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

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

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

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

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

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

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

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

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

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

20 (1) The president of the Senate, or his designee, who shall serve as chair.

21 (2) The speaker of the House of Representatives, or his designee.

22 (3) The chairman of the Senate Committee on Finance, or his designee.

23 (4) The chairman of the House Committee on Appropriations, or his designee.

24 (5) The chairman of the Senate Committee on Education, or his designee.

25 (6) The chairman of the House Committee on Education, or his designee.

26 (7) The chairman of the Senate Republican Legislative Delegation, or his designee.

27 (8) The chairman of the Senate Democratic Legislative Delegation, or his designee.

28 (9) The chairman of the House Republican Legislative Delegation, or his designee.

29 (10) The chairman of the House Democratic Legislative Delegation, or his designee.

30 (11) The governor of Louisiana, or his designee.

1 (12) The president of the Louisiana Federation of Teachers, or his designee.

2 (13) The president of the State Board of Elementary and Secondary Education, or his
3 designee.

4 (14) The executive director of the Louisiana School Boards Association, or his
5 designee.

6 (15) The executive director of the Louisiana Association of School Superintendents
7 and Administrators, or his designee.

8 BE IT FURTHER RESOLVED that the task force shall solicit information from
9 classroom teachers, support staff, local school board members, superintendents, school
10 business officials, BESE, the state Department of Education, Louisiana public charter school
11 leaders, the business community, and other stakeholders deemed appropriate by the chair.

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

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

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

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

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

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

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

The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Senate Legislative Services. The keyword, summary, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

SCR 80 Original	DIGEST 2026 Regular Session	Henry
-----------------	--------------------------------	-------

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