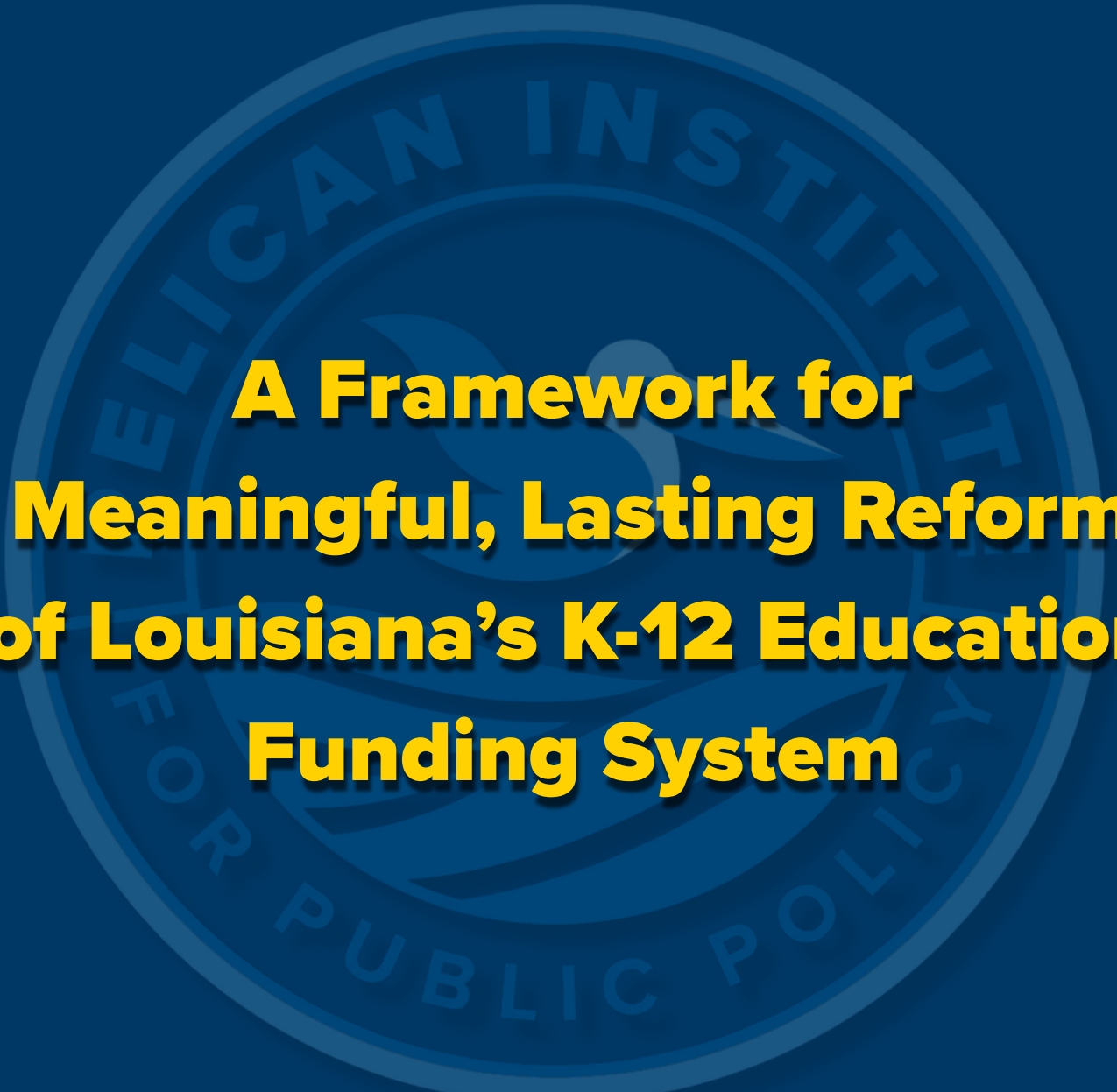


The background features a large, faint, circular seal. The outer ring of the seal contains the text "REPUBLICAN INSTITUTE" at the top and "FOR PUBLIC POLICY" at the bottom. In the center of the seal is a stylized eagle with its wings spread, perched on a globe.

A Framework for Meaningful, Lasting Reform of Louisiana's K-12 Education Funding System

October 2026

Executive Summary

Louisiana's public school funding debate has reached an inflection point. A gubernatorial **executive order** redirecting \$168 million within the Minimum Foundation Program (MFP) to fund teacher and school-support-worker stipends triggered a controversy that exposed a deeper, longer-running problem: Louisiana's education funding system has grown steadily larger and more complex even as the number of students it serves has fallen. The Legislature's newly formed **MFP Task Force** is a welcome and overdue response, but if lawmakers confine their review to the MFP formula alone, they risk missing the structural issues that brought Louisiana to this moment.

This white paper builds on Pelican Institute's published commentary and on direct testimony before the Board of Elementary and Secondary Education (BESE) to offer a comprehensive framework the Task Force, BESE, and the Legislature can use to guide reform ahead of the 2027 Regular Session. The framework rests on a single governing principle: **Article VIII, Section 13(B) of the Louisiana Constitution** gives BESE the affirmative duty to annually develop and adopt the MFP formula, with the Legislature empowered only to approve or reject what BESE sends it. That authority carries a corresponding responsibility to build a funding system that is honest about true costs, rewards effective local decision-making, and ensures every Louisiana child has access to a quality education — regardless of the traditional public school, public charter school, or non-public setting a family chooses.

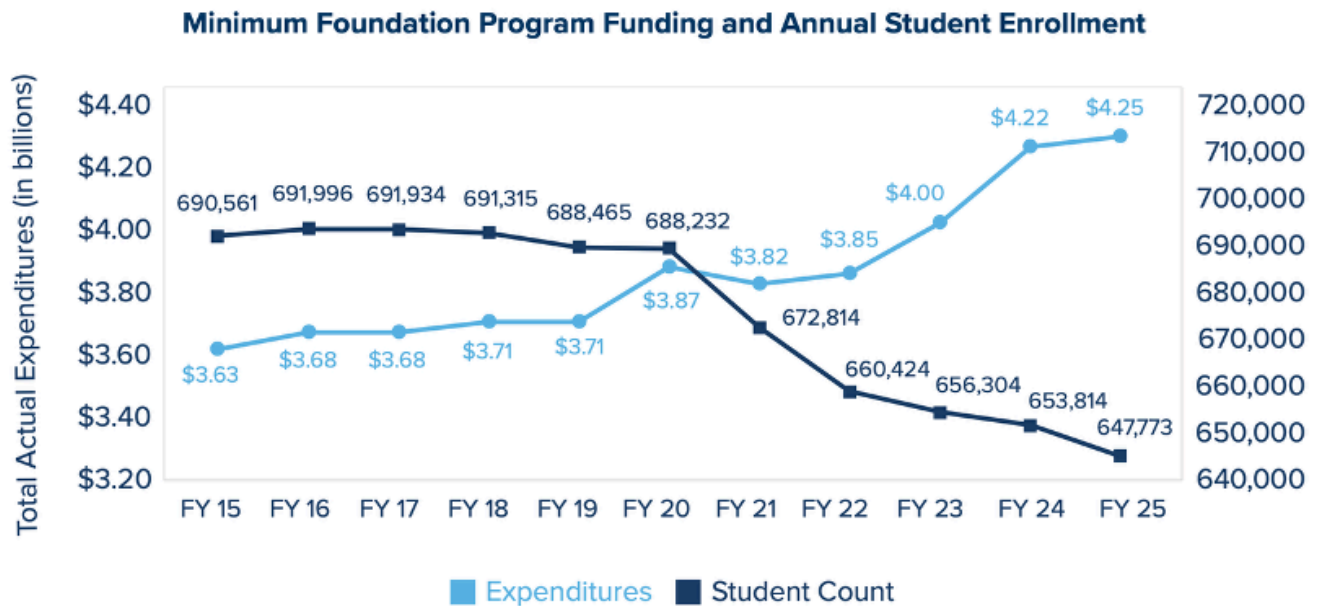
The paper addresses five areas where reform is needed: (I) separating the MFP's base cost from the policy priorities layered on top of it, including a caution against treating every new instructional strategy as a permanent funding add-on and a recommendation to explore performance-based funding components; (II) correcting how the state funds school employee compensation so that state dollars reward strategic, differentiated pay plans rather than blanket raises; (III) helping local school systems capitalize responsibly on the wave of new local revenue flowing from Louisiana's economic development boom; (IV) funding real operational transitions for districts facing enrollment decline, chronic low performance, or achievement plateaus; and (V) fully funding the **LA GATOR education scholarship account program** alongside — not after — these reforms.

Guiding Principle: A Constitutional Foundation for Reform

Louisiana's Constitution assigns responsibility for the MFP formula clearly: BESE must develop and annually adopt it, and the Legislature may approve or reject what BESE sends, but it cannot rewrite the formula unilaterally. That constitutional design was intentional — it places the technical and administrative judgment about how education dollars are calculated and distributed in the hands of the body specifically charged with overseeing public education, while preserving the Legislature's power of the purse over the total appropriation. Meaningful MFP reform must work within this structure.

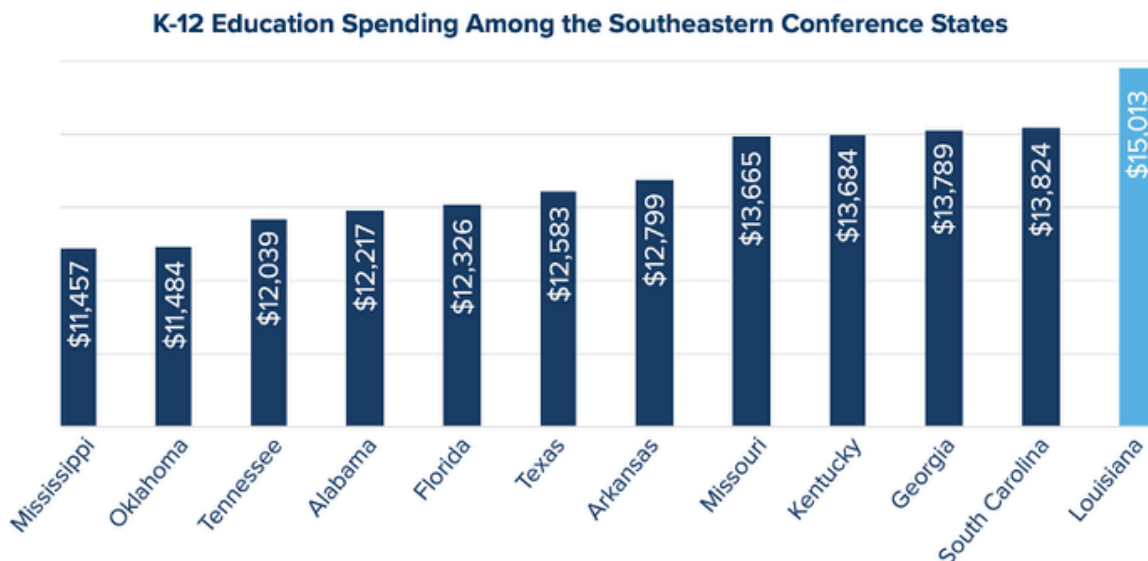
How the formula is designed is clearly specified as well: to “determine the cost of a minimum foundation program of education in all public elementary and secondary schools as well as to equitably allocate the funds to parish and city school systems.”

Over the years, the cost of the formula has grown and so has its complexity. The reason why is important, and the Legislature's decision to convene an MFP Task Force is evidence that the structure has strained. As Pelican Institute has noted in its **2026 Citizen's Guide to the Budget**, Louisiana now contributes over \$4 billion in state dollars to the MFP. (Public schools also receive additional state funds outside the MFP, through statutorily dedicated funds and legislative appropriations.) The cost of the MFP has risen from \$3.63 billion in 2014-15, even as public school enrollment has fallen. The Louisiana Department of Education (LDOE) projects an additional 12,000 to 13,000 student decline for the 2026-27 school year.



Source: Louisiana Department of Education

This growth has not simply brought Louisiana in line with its neighbors — it has pushed the state to the very top of the region. Using the most recently available data from the National Center for Education Statistics, Louisiana’s K-12 spending now leads every other Southeastern Conference state, at \$15,013 per student — well above Arkansas’s \$12,799, Texas’s \$12,583, and nearly \$3,600 more per student than Mississippi’s \$11,457.



Source: National Center for Education Statistics

Where has this growth gone? Not, disproportionately, to the classroom. Reports published by the LDOE show that as public school enrollment declined from 2014-15 to 2023-24, the number of administrative staff across public school systems grew from 378 to 451 (a 19.3 percent increase) and administrative support staff grew from 2,693 to 3,016 (an 11.99 percent increase). Fewer students have not meant a leaner system; they have meant more bureaucracy, even as fewer new dollars are available to reach the classroom for actual instruction.

The purpose of education funding is not to sustain institutions. It is to help children succeed. Any serious reform must evaluate not only how much money is spent, but where that money follows students and families — regardless of the educational setting they choose.

Pelican Institute, "Louisiana's School Funding Reckoning: Teacher Pay, the MFP, and the Need for a Bigger Conversation" (June 2026).

I. Separate the MFP's “Base” Cost from Its Policy-Priority Layers

The MFP formula is built in four levels. Level 1 sets the base cost of a minimum foundation of education and the state/local funding split; Level 2 rewards local revenue effort; Level 3 funds specific legislative allocations — continuation of past pay raises, historical “hold harmless” allocations, and mandated cost increases such as health insurance, retirement, and fuel; and Level 4 funds supplementary priorities — career development, high-cost services, supplemental course allocations, stipends, and similar add-ons. As Pelican Institute noted in **“Ten Questions Louisiana's New MFP Task Force Should Answer”** and as highlighted in recent task force meetings, Level 3 alone represents over \$583 million and Level 4 over \$400 million. These levels have been layered on top of the base formula over decades, largely without any corresponding examination of whether existing dollars could be reprioritized first.

A. The Emerging Consensus — And Why It’s Right, As Far As It Goes

There appears to be growing agreement among BESE members, lawmakers, and outside groups that Levels 3 and 4, which address funding associated with policy priorities, should be examined separately from the “base” funding contained in Levels 1 and 2. Untangling the true cost of educating a child (Levels 1-2) from the policy priorities the state has chosen to layer on top (Levels 3-4) would bring real transparency and accountability to both pieces — each would face its own scrutiny, rather than hiding inside a single combined number. But funding Levels 3 and 4 as standalone budget items outside the MFP through the annual legislative appropriations process could prove politically difficult, as lawmakers and BESE members alike are under pressure to “protect” those dollars year after year.

Determining the actual cost of a minimum foundation of education has not been thoroughly studied in many years, and that work cannot be done credibly in a six-month task force exercise. Nor can it be done by simply asking or surveying local school system leaders about their self-reported costs. That approach bakes in existing inefficiencies and administrative bloat rather than identifying the actual cost of educating a child well. This requires independent analysis by true education finance experts, using an established costing-out or evidence-based methodology, not a compressed internal review.

B. Resume Educational Forecasts to Project Future Costs

Louisiana already has a tool for forecasting education costs. R.S. 39:21.3(C) creates an Education Estimating Conference to develop official information on the state public educational system, including forecasts of student enrollment and the availability of qualified teachers. The conference must send its enrollment forecast to BESE and each local school board at least 45 days before adopting it, and those boards may request adjustments. But the conference has not met in several years. Compare that with the Revenue Estimating Conference, which the Constitution charges with publishing the official forecast of money

available for appropriation, and which met as recently as last month. K-12 education has a statutory forecasting body but no current official forecast, even though the cost of the MFP is at an all-time high, public school enrollment has been declining, and demographics have shifted over the past several years.

The LDOE has projected, unofficially, further public school enrollment declines. The MFP Task Force, BESE, and the Legislature are now weighing the base cost of educating a child while, at the same time, conversations continue about local school districts achieving greater efficiencies and helping Louisiana families access non-public educational options to meet the needs of their children. Each of these discussions rests on different, unofficial assumptions about how many students will be where. An official consensus forecast of enrollment across traditional public schools, charter schools, and nonpublic options like LA GATOR, along with teacher supply, would give lawmakers what the Revenue Estimating Conference gives them on the state budget revenue side: one shared set of numbers to budget against and an early warning when assumptions change. Other states already do this; Louisiana should reconvene its conference now. This is a low-cost step that should come before, not after, decisions about hundreds of millions of dollars.

C. Foundational Literacy and Numeracy Are Not Add-Ons

As the Task Force considers which instructional priorities belong in a redesigned funding structure, it should start from a clear premise: foundational literacy and numeracy instruction are not optional enhancements to be funded only when new money becomes available. They are the core purpose of the base formula itself. If new evidence or new state standards call for a different, more effective approach to teaching early reading or math — a new curriculum, a different intervention model, additional coaching time for teachers — the default expectation should not automatically be that new state dollars must be added to the MFP to make that change, and that those dollars then remain in the formula permanently. The same argument can be made for preparing high school students to successfully transition to college and/or the workplace after graduation.

Instead, the state and local school leaders should first ask whether existing resources and strategies can be reprioritized within the current budget to support the shift. A school system that reallocates instructional coaching time, restructures a reading intervention block, or redirects existing professional development dollars toward a proven literacy approach is doing exactly what a disciplined, student-centered funding system should expect of it. This does not mean the state should never provide support for a genuine transition. Where a school system needs temporary, one-time funding to retrain staff, purchase new instructional materials, or pilot a new approach before it can be fully absorbed into existing operations, that kind of time-limited transition funding can be entirely appropriate. But temporary transition support is fundamentally different from a permanent new line added to the base formula that persists indefinitely, regardless of whether the underlying need or strategy has

changed. Task Force recommendations should draw this distinction explicitly, and any new state dollars tied to instructional strategy changes should default to one-time or sunseting appropriations unless a rigorous, evidence-based case is made for permanent inclusion in the base.

D. Consider a Performance-Based Funding Component

As part of any redesign of Louisiana’s formula structure, the Task Force and BESE should also examine whether to introduce a performance-based, outcomes-oriented component — an approach several other states have already adopted. **Tennessee’s Investment in Student Achievement (TISA) formula**, enacted in 2022 to replace the state’s decades-old Basic Education Program, offers an instructive model. Like Louisiana’s funding formula, TISA begins with a base amount for every student and then adds weighted funding (added resources) for students with specific needs. Then there’s an outcomes funding component that rewards school districts with bonus funds for achieving defined student outcome measures.

Louisiana does not need to adopt Tennessee’s formula wholesale, and any outcomes component would need to be calibrated to Louisiana’s own needs, priorities, and demographics. But the underlying principle — that some meaningful share of state education dollars should be tied to demonstrated results, not simply to enrollment counts or continued legislative habit — is directly relevant to the base-versus-priorities separation described above. A dedicated outcomes or performance component could give the state a disciplined, transparent mechanism for rewarding school systems that are actually improving results, rather than simply continuing to fund existing approaches because they are already embedded in the formula.

E. Enforce the Instructional Spending Requirement

Separating the base formula from policy priorities and studying performance-based funding will mean little if the dollars that do flow to school systems are not actually reaching the classroom. The formula has for many years required that at least 70 percent of the state and local funding a school system receives be spent on instruction and school administration at the school level. A 2024 law gave the state Superintendent authority to intervene when a school system fails to meet that threshold for two consecutive years. Superintendent Cade Brumley **used that authority** for the first time this year, appointing chief operating officers to examine the finances of the St. John the Baptist Parish and City of Bogalusa school systems after both fell short of the 70 percent requirement, directing those officers to identify the causes of continued noncompliance and to develop corrective measures.

This kind of capacity-building intervention — helping a struggling school system understand and correct why it is falling short — is the right first step, and BESE and the Legislature should continue to support it. But capacity-building alone should not be the ceiling on enforcement.

For school systems that repeatedly fail to meet the 70 percent requirement even after receiving this kind of state support, BESE and the Legislature should also consider real consequences, up to and including financial penalties or conditions on future discretionary funding, for continued noncompliance. A rule with no meaningful consequence attached to repeated violations is, in practice, a suggestion rather than a requirement.

Recommendations

- Separate Levels 3-4 from Levels 1-2 in the Task Force's early spring 2027 report, so the Legislature can act on that structural change in the 2027 Regular Session.
- Simultaneously commission an independent, multi-year costing study — conducted by qualified education finance experts, not self-reported district data — to determine the actual adequate cost of Levels 1-2. This study should proceed in parallel with, not as a prerequisite to, the structural separation above.
- Resume K-12 educational forecasts via the state's Education Estimating Conference in order to project future costs.
- Require that any Level 3/4-type policy priority funded outside the base formula go through the same annual appropriations scrutiny as any other state spending priority, ending the practice of permanently layering allocations into the formula without review.
- Establish a clear default that new instructional strategies funded first through reprioritization of existing local and state resources, with new state dollars reserved for genuine, time-limited transition costs rather than permanent formula additions.
- Study the feasibility of an outcomes-based performance funding component as part of any redesigned formula structure.
- Develop a tiered enforcement framework for the 70 percent instructional spending requirement — continuing to offer capacity-building support (as recently modeled with St. John the Baptist Parish and Bogalusa) for a first instance of noncompliance, while establishing real financial consequences for school systems that fail to meet the requirement repeatedly.

II. Fix How the State Funds School Employee Compensation

Teachers and school support staff are local, not state, employees. The local school system therefore bears the most responsibility for designing and implementing a compensation strategy that reflects its own staffing needs, labor market, and budget. The state's role should be to supplement those local efforts where needed — not to substitute for them.

Continued legislative across-the-board pay raises undermine efforts to effectively differentiate compensation — particularly funding hard-to-staff positions and retaining top-performing talent. A system where every certificated and non-certificated employee receives the same increase, regardless of subject-area shortage, performance, or local labor market pressure, actively works against the kind of strategic compensation planning that attracts and keeps the best teachers in the classrooms that need them most. It also appears to contradict

the Legislature’s own explicit statutory direction. **Louisiana Revised Statutes Title 17, Section 81(A)(6)** requires that superintendents and principals make employment-related decisions based on performance, effectiveness, and qualifications, and specifies that effectiveness “shall be used as the primary criterion for making personnel decisions.” **Section 418(B)(1)** goes further, requiring that local salary schedules be based on a combination of effectiveness, demand (certification area, school need, geographic area, and advanced degrees), and experience — with no single criterion accounting for more than 50 percent of the formula — and specifically prohibits a teacher rated “ineffective” from receiving a higher salary the following year than in the year of that evaluation.

The scale of this practice is significant. Since 2020, the Legislature has approved state-funded pay raises and one-time stipends for public school employees totaling nearly **\$924 million**, with each individual year’s raise or stipend costing the state between \$80 million and \$200 million. The overwhelming majority of these have been allocated as across-the-board payments, meaning all certificated personnel and all support personnel receive the same amount, regardless of subject-area shortage, performance, or local labor market conditions.

The state currently lacks visibility into what local school systems are actually doing to fund strategic compensation plans that align with these statutory requirements — including whether and how they are raising or prioritizing local revenue to pay for it — before the state allocates one more dollar toward this purpose.

Recommendations

- Require local school systems to report their current compensation strategy, including any differentiated-pay elements and any local revenue-raising efforts undertaken to support employee compensation, as a precondition for receiving additional state compensation dollars. Any MFP formula adopted by BESE that includes a proposed school employee pay raise or stipend should be based on a review of this recent information.
- Shift new state compensation funding away from blanket across-the-board raises and toward a framework that rewards or matches systems that have adopted strategic, differentiated compensation plans, targeting hard-to-staff positions and top-performing educators specifically. No strategic plan should mean no state supplement.
- Preserve local decision-making authority over how compensation dollars are ultimately allocated within a system, consistent with the principle that these are local employees and local decisions. This can be done while making state supplemental dollars conditional on demonstrated strategic planning, not simply a repeat request for the prior year’s stipend.

III. Capitalize Responsibly on Growing Local Revenue from Economic Development

Louisiana is in the midst of a historic wave of private capital investment, including Meta's Hyperion data center campus in Richland Parish, Amazon's twin data center campuses in Caddo and Bossier Parishes, SpaceX, and other projects across the state. These projects are already generating, or will soon generate, substantial new local revenue for the parishes and school systems that host them. This represents a genuine opportunity: new local dollars that could help school systems fund more competitive employee compensation and other local priorities without requiring additional state appropriations. How local school systems capture, structure, and sustainably deploy this new revenue deserves dedicated attention from the Task Force and from the LDOE, which is well positioned to offer guidance and technical support to the superintendents, chief financial officers and business managers, and school board members who will actually make these decisions.

Richland Parish's experience with the Meta Hyperion project illustrates both the opportunity and the risk. Construction-related sales tax collections tied to the project have produced dramatic, short-term revenue gains for the parish — a single deposit of more than \$22 million in one payment, in a parish where normal annual sales tax collections had hovered around \$20 million. That windfall enabled the Richland Parish School Board to issue year-end bonuses of more than \$50,000 to some certified employees, up sharply from the prior year's roughly \$10,000 bonus. This is real, meaningful money reaching real teachers, and it should be recognized as such.

But the same revenue stream illustrates why local school systems need careful guidance in how they plan around it. The construction-phase sales tax windfall is inherently temporary — it is tied to a 1 percent local levy on construction purchases and will decline as the project's construction phase winds down. Once the facility receives its certificate of occupancy, a separate 30-year Payment in Lieu of Taxes (PILOT) agreement takes effect, providing the facility a substantial, multi-decade reduction in the property taxes it would otherwise owe. In other words, the same project that is currently producing a short-term construction revenue spike will, over the following three decades, generate meaningfully less recurring property tax revenue than a fully taxed facility of comparable value would have produced. A school system that treats a one-time construction windfall as a permanent new revenue base — for example, by building it into ongoing, non-discretionary compensation commitments rather than one-time bonuses or reserve deposits — risks a painful reckoning once construction activity ends and the PILOT's reduced property tax rate becomes the district's new normal.

Adjusting to a new normal has been a recent exercise for local school leaders after the evaporation of \$4 billion in one-time federal COVID recovery money, which enabled spending on everything from student supports to employee stipends to new roofs, HVAC systems, and even football stadium seating. Those dollars are now gone, and to further complicate matters, so are many students that generate state MFP dollars.

This is precisely the kind of judgment call — distinguishing durable, recurring local revenue growth from temporary or structurally limited windfalls — where LDOE support could add real value across the state’s 69 local school systems and charter schools, many of which do not have the in-house financial expertise of a large urban district. As additional major economic development projects come online in other parishes over the next several years, more local school systems will face a similar set of decisions: how much of a new revenue stream is recurring versus temporary, how to prioritize one-time investments (facility improvements, reserve fund deposits, one-time bonuses) versus recurring commitments (permanent salary schedule changes, new staff positions), and how any new locally generated dollars interact with the state MFP allocation and the compensation framework described in Section II above.

Recommendations

- Direct LDOE to develop guidance and technical assistance — modeled on the kind of support already offered for MFP compliance and reporting — to help local superintendents, business managers, and school board members distinguish between recurring and non-recurring local revenue and structure compensation and budget decisions accordingly.
- Encourage local school systems experiencing new economic-development-driven revenue to prioritize one-time bonuses, reserve fund deposits, and capital investments over permanent salary schedule increases until a multi-year revenue trend, rather than a single construction-phase spike, has been established.
- Require local school systems benefiting from new PILOT agreements or similar tax abatements affecting property tax collections to disclose, as part of their compensation and budget reporting under Section II, the expected long-term revenue impact of those agreements alongside any short-term revenue gains.
- Explore whether new, sustainable local revenue growth in specific school systems should factor into the state’s compensation-supplement framework described in Section II, so that state dollars are not layered on top of local systems that are already well-positioned to fund competitive compensation from their own growing tax base.

IV. Fund Real Operational Transitions — Not Just the Status Quo

The Task Force and BESE need to consider how the MFP can best support two distinct, but sometimes concurrent operational challenges faced by many Louisiana school systems and charter schools.

Shrinking Budgets

These are systems where financial efficiency is needed, in large part due to declining student enrollment and/or a shrinking local economy. In many cases, including in urban districts, school facilities are being underutilized. While school mergers or closures are options to save considerable money, shared services with neighboring districts or regional consortia can leverage talent and capacity across school system lines. Such partnerships do not necessarily require reductions in personnel; they could instead address talent gaps and free up personnel to address other needs. As detailed in Pelican Institute's BESE testimony and the "Ten Questions" piece, this calls for a genuine, system-by-system analysis, tied to enrollment trends and local revenue capacity, identifying where a fully independent administrative structure no longer makes financial sense. These are steps that can and are more likely to be taken in lieu of full administrative **consolidation**, which may not be politically feasible.

Chronically Low-Performing Schools

Louisiana has rightly earned national attention and praise for the **rate of improvement in student learning**. The percentage of students performing at proficient levels in core academic subjects is at an all-time high, but still just 36 percent. This means 64 percent of students enrolled in public schools are not on grade level. Only three districts have even half of their students on grade level. Ten school districts declined in student achievement this past year.

The LDOE **identifies** 646 schools "in need of intervention." Some of them have been rated "D" or "F" for several consecutive years. As the state shifts to the new "**Grow. Achieve. Thrive.**" accountability rating system beginning next year, expectations for student performance will be even higher.

These districts don't just need instructional support; in many cases, they need capacity in the form of talent, leadership, and support in how they use financial resources to turn around outcomes for students.

"Optimization" Districts

How the state funds school systems can help with both of these challenges.

Texas employs a strategic survival plan called "**district optimization**" used by school districts to manage shrinking budgets, address underutilized campuses, fix low-performing schools, and avoid state consequences. When schools get bad grades from the state for too many years in a row, the state steps in and takes over the entire school district. To prevent this — and recognizing the importance of how financial resources are spent to educate children — districts can pursue "optimization" to completely change how they spend money, use buildings, and run classrooms.

This work directly alters how public money is used by shrinking operational overhead and shifting funding from facilities to students. Students are consolidated into fewer buildings, maximizing the funding generated per square foot. Local school leaders then shift those saved dollars directly into competitive teacher salaries, instructional materials, and student supports.

Like Louisiana, Texas local school boards retain the legal authority to manage their own facilities, draw boundaries, and close campuses. However, the **state exerts heavy pressure** through strict financial oversight frameworks: a financial integrity rating system, annual financial and compliance reports, and state-required formal plans (requiring state approval) when financial challenges overlap with poor academic performance. The state has also ramped up scrutiny on how districts allocate money during enrollment declines, **investigating** multiple school districts for administrative bloat. **State audits** have focused on determining whether money is reaching the classroom.

Recommendations

- Make receipt of any new funds beyond the “base,” including but not limited to state or federal dollars for school employee stipends or pay raises and school improvement, contingent upon a state-approved optimization plan that addresses budget deficit avoidance, facility utilization, and spending on instruction versus administration — all tied to growth in student achievement.
- Direct BESE to use the leverage it already has — including its constitutional role in adopting the formula that funds these systems as well as school and district intervention and eventual takeover — to require action from districts that fall below a defined enrollment/administrative-cost threshold and decline to pursue voluntary consolidation or shared-services paths. Where BESE lacks sufficient statutory authority to require this, the Task Force and Legislature should identify and grant that authority as part of this reform package, including strengthening laws for intervening in academically unacceptable schools and districts in financial crisis.

V. Fully Fund LA GATOR Alongside — Not After — These Reforms

A more efficient, better-performing traditional public school system and a fully funded LA GATOR program are not sequential goals; they are the same goal, pursued for every Louisiana child regardless of the setting their family chooses. BESE and the Legislature should commit to full LA GATOR funding as part of this same reform package, rather than treating it as a separate priority to be revisited only after MFP restructuring is complete.

The case for full funding is strong on the evidence already available. A **February 2026 Pelican Pulse Poll** found that 65 percent of Louisiana voters support fully funding LA GATOR, including 72 percent of Republicans, 59 percent of Independents, and 62 percent of

Democrats. Last year, families submitted nearly 40,000 applications, with around 35,000 deemed eligible. In this year's substantially shortened two-week LA GATOR application cycle, families submitted 17,387 eligible applications for the 2026-27 school year, with 87 percent of applicant households at or below 250 percent of the federal poverty level and more than 1,000 applicants having disabilities.

Declining public school enrollment has left substantial MFP dollars unspent in recent years — nearly \$200 million in unused allocations across recent fiscal years alone, which is money that reverts to the state general fund once a school system's actual enrollment falls short of its funded allocation. In the current fiscal year, State Superintendent Cade Brumley has confirmed that continued enrollment decline will leave approximately \$42 million unspent and available for reversion. **Reprioritizing existing dollars** under Sections I through IV above, rather than making new and disconnected appropriations, is precisely what creates room to fund students in LA GATOR, at least to start. Then, whatever additional resources are needed can be prioritized by lawmakers in the budget process, knowing that every dollar funding students through LA GATOR is a dollar that won't be needed in the MFP — all the while demonstrating the state's commitment to education and to parental rights.

Should the Legislature and BESE also wish to make LA GATOR totally budget neutral for the state, they can re-examine the LA GATOR program regulations found in **BESE Bulletin 133**, Section 1523, with respect to student award amounts, which are currently based on a percentage of the combined MFP state and local per pupil amount. This change would require an administrative rule change by BESE, not additional legislation.

VI. Conclusion

Louisiana lawmakers and BESE members need not accept the status quo, nor do they need to choose between a well-functioning traditional public school system and a fully funded LA GATOR program for families who choose a different path. Working within the state's constitutional bounds, Louisiana can build a funding system that is honest about the true cost of educating a child, rewards local systems that make strategic and disciplined use of their dollars, helps school systems responsibly capture the benefits of the state's economic growth, funds real operational transitions, and gets every child the resources they need wherever they are being educated.

The current teacher-pay debate and the Task Force it produced may have sparked this conversation, but Louisiana should use this moment to undertake the broader reexamination its education funding system has needed for years — one centered on students, families, and taxpayers alike, not on preserving institutions or bureaucracies that no longer match the number of children they serve.