

LEGISLATIVE FISCAL OFFICE
Fiscal Note



Fiscal Note On: **HB 350** HLS 26RS 1061

Bill Text Version: **REENGROSSED**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

| | | |
|--|---------|-----------------------------|
| Date: April 22, 2026 | 9:07 AM | Author: DOMANGUE |
| Dept./Agy.: Special Schools and Commissions | | Analyst: Julie Silva |
| Subject: Adds grades five to eight at École Pointe-au-Chien | | |

EDUCATION RE INCREASE GF EX See Note
Provides for students at École Pointe-au-Chien

Page 1 of 2

Proposed legislation expands the grades offered at École Pointe-au-Chien, an independent public French immersion school in Terrebonne Parish, to include grades five through eight in addition to the currently approved grades prekindergarten through four. Effective when an Act of the Louisiana Legislature containing a specific appropriation of monies for the implementation of the provisions of the bill becomes effective.

| EXPENDITURES | 2026-27 | 2027-28 | 2028-29 | 2029-30 | 2030-31 | 5 -YEAR TOTAL |
|---------------------|------------|------------------|------------------|------------------|------------------|---------------|
| State Gen. Fd. | \$0 | INCREASE | INCREASE | INCREASE | INCREASE | \$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 |
| 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 | SEE BELOW | SEE BELOW | SEE BELOW | SEE BELOW | \$0 |
| Annual Total | \$0 | | | | | \$0 |

EXPENDITURE EXPLANATION

State expenditures are expected to increase beginning in FY 28 and annually thereafter as additional grade levels are added at École Pointe-au-Chien (EPC). The table below shows the potential cumulative impacts of proposed legislation. Actual costs are indeterminable and dependent on enrollment. The annual increase in students was provided by EPC and is based on existing enrollment data and trends.

| | | | | |
|---|----------|-----------|-----------|-----------|
| Total Annual Increase in EPC Enrollment | FY 28 | FY 29 | FY 30 | FY 31 |
| New State Obligation to the MFP (New State Cost)* | 18 | 38 | 56 | 74 |
| | \$69,660 | \$147,060 | \$216,720 | \$286,380 |

*This represents only the new state obligation, as students who enroll in EPC are funded entirely through SGF. The total funding for these students will equal this new allocation plus the SGF redirected from the local school system to EPC (see revenue explanation below).

In addition to the increased state obligations outlined above, EPC will incur higher expenses as each new grade level is added. Some costs are expected to be offset by total per-pupil SGF funding; however, the net impact is indeterminable and will depend on enrollment.

| | | | | |
|--|------------------|------------------|------------------|------------------|
| Total Annual Increase in Teachers | 3 | 6 | 9 | 12 |
| Estimated Annual Increase in Personal Services Costs | \$226,800 | \$460,404 | \$701,076 | \$948,941 |
| Estimated Annual Increase in Operating Expenses* | <u>\$291,696</u> | <u>\$300,447</u> | <u>\$309,460</u> | <u>\$318,744</u> |
| Total Increase in EPC Expenditures | \$518,496 | \$760,851 | \$1,010,536 | \$1,267,685 |

*Operating Expenses are one-time amounts for each fiscal year and are not compounded.

Continued on page two.

REVENUE EXPLANATION

Local school systems will realize a reduction in SGF allocated through the MFP for each student who enrolls in EPC. However, local revenues will remain with the school system, partially offsetting the SGF reduction. Given the estimated enrollment changes, the net effect on local funding is expected to be minimal.

| | | | | |
|---|-----------|-----------|-----------|-----------|
| | FY 28 | FY 29 | FY 30 | FY 31 |
| Enrollment Change (Added to EPC, Removed from Local School System) | 18 | 38 | 56 | 74 |
| Total SGF Redirected from Local System to EPC via MFP (\$5,640 per pupil) | \$101,520 | \$214,320 | \$315,840 | \$417,360 |

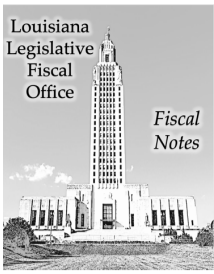
Note: Per-pupil funding provided to EPC through direct appropriation from the MFP budget unit (and through the MFP formula once a formula including EPC is adopted) will offset a portion of the expenditures outlined in this fiscal note. The extent of this offset will depend on the actual number of students enrolled and the corresponding expenditures required to support EPC operations.

As a French immersion program, some faculty may qualify for salary supplements through the MFP. Schools employing eligible International Language Associates receive a supplemental MFP allocation of \$21,000 per teacher, plus an installation stipend of \$6,000 in the first year and a retention stipend of \$4,000 in the second and third years.

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}

Patrice Thomas
Deputy Fiscal Officer



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CONTINUED EXPLANATION from page one:

Increased SGF Expenditures via the Minimum Foundation Program (MFP)

Until a new MFP formula that includes EPC is enacted, the school is funded through a direct appropriation from the MFP budget unit within the Louisiana Department of Education (LDOE). EPC, like other state-operated schools that are included in the MFP formula, receives an amount of SGF equal to the combined state and local per-pupil average for each student based on the district in which the student resides. For the purposes of this fiscal note, it is assumed all EPC students reside in Terrebonne Parish. Based on the most recent MFP formula, EPC would receive \$9,510 SGF per additional student. Assuming continued funding under this method, SGF expenditures via the MFP would increase by an amount equal to the local portion of the MFP allocation for these students, currently \$3,870 per pupil.

Other SGF Appropriations

Even after EPC is incorporated into the MFP formula, the school is eligible to receive direct SGF appropriations to support operations and instructional needs, similar to other state-operated schools. These costs are indeterminable and based on historical trends will vary year to year.

Annual Costs at EPC

EPC reports increased expenditures for Personal Services and Operating Expenses associated with adding each grade level. Personal Services costs will compound year over year, while Operating Expenses are, at least in part, expected to be one-time expenditures. Operating Expenses include necessary supplies such as instructional materials, desks, and technology, as well as building maintenance and related recurring costs. The LFO assumes that Operating Expenses may decline significantly beginning FY 31; however, this is not reflected in the fiscal note as it is outside the five-year projection period.

Consistent with current practice, three teaching professionals will be added each year beginning FY 28 until the 8th grade is added in FY 31. Costs per teacher in FY 28 are estimated at \$75,600 (\$60,000 salary + \$15,600 benefits). Both Personal Services and Operating Expenses have a 3% annual inflation factor applied in future fiscal years. These expenditures are partially offset by MFP funding received by the school.

All state agencies, including EPC, share costs for support services such as risk management, telecommunications, procurement, state buildings and grounds, civil service, and the legislative auditor. The addition of grade levels and staff may increase these costs, but any such increase is expected to be minimal and is indeterminable at this time.

Senate

Dual Referral Rules

House

13.5.1 >= \$100,000 Annual Fiscal Cost {S & H}

6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}

13.5.2 >= \$500,000 Annual Tax or Fee Change {S & H}

6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

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