



STATE BOARD of ELEMENTARY and SECONDARY EDUCATION

P.O. Box 94064, Capitol Station, Baton Rouge, LA 70804-9064 • PHONE: 225-342-5840 • FAX: 225-342-5843

March 13, 2026

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Executive Director

Dr. Cade Brumley
State Superintendent

The Honorable Jack McFarland
Chairman, Joint Legislative Committee on the Budget
Post Office Box 44294, Capitol Station
Baton Rouge, Louisiana 70804

Dear Chairman Womack:

The Board of Elementary and Secondary Education (BESE) submits today the FY2026-2027 Minimum Foundation Program (MFP) formula proposal approved on March 11, 2026 pursuant to Article VIII, Section 13(B), of the 1974 Louisiana Constitution R.S. 17:7(2); R.S. 17:22. Article VII, Section 13(B) states “the State Board of Elementary and Secondary Education, or its successor, shall annually develop and adopt a formula which shall be used to determine the cost of a minimum foundation program of education in all public elementary and secondary schools as well as equitably allocate the funds to parish and city school systems.”

The recommended FY2026-2027 MFP formula maintains the provisions included in House Concurrent Resolution (HCR) 23, of the 2022 Regular Session of the Louisiana Legislature. The current Base Per Pupil Amount in Level 1 of the formula remains equal to \$4,015. Level 1 continues to calculate the cost of education and apportion a share of that cost between the state and local districts in order to achieve equitable funding, as required in the Constitution.

Once again this year, BESE maintained the average state contribution at 65 percent and the average local contribution at 35 percent. Level 2 continues to provide rewards for districts that go above and beyond in raising local funds for public education. Level 3 again provides for legislative allocations, such as continuation of past pay raises. Level 4 includes supplementary allocations for specific programs, such as career training experiences, dual enrollment and enrichment courses, assistance with high cost special education services, and recruitment and employment of international associate teachers.

While maintaining the provisions currently in effect, the FY2026-2027 formula provides for the following changes with a cost of approximately \$ 29.9 million:

1. Mandated Cost Allocation, Level 3 – Projected Cost \$29.9 million

The Mandated Cost Allocation provides funding for operational costs. Insurance, retirement, utilities, and fuel expenses are the primary focus of this allocation but may include other operational needs. The Mandated Cost Allocation provides

\$100.00 per pupil times the student count of the school district. This per pupil amount was last increased in 2008-09. These expenses have had varying percentage increases over the years. Using the Consumer Price Index (CPI) as a gauge of the increases in these expenses, the CPI has increased 47% since 2008. Increasing the per pupil amount to \$147.00, based on the 47% increase in the CPI would bring the funding level more current and recognize operational price increases.

2. Ecole Pointe-au-Chien - Technical Change

Act 454 of the 2022 Regular Session of the Legislature, provided for the creation of a public State French immersion school for students in grades prekindergarten through 4 in Terrebonne Parish. The school opened in 2023-24 and has been funded annually entirely through a line item appropriation. The Act stated that Ecole Pointe-au-Chien shall be considered a public school and as such, shall be included by the State Board of Elementary and Secondary Education in the MFP formula.

In alignment with this statute, Ecole Pointe-au-Chien has been included in the FY2026-27 formula in Level 4, Formula Calculations for State-Approved Public Schools. This action brings the school into the same posture as the other State schools including Louisiana School for Math, Science, and the Arts (LSMSA), New Orleans Center for Creative Arts (NOCCA), Thrive Academy, and Special School District (SSD).

Ecole Pointe-au-Chien would be funded in the formula identical to these other State schools with both a state and local allocation funded by the State based on the per pupil amount for the city or parish school system where the attending students reside. The school may also be eligible to receive some program specific funding provided for in Level 4 of the formula if eligibility criteria is met. State funds currently budgeted for the school could be transferred to the formula as was done when other State schools were added. The 2026-27 Governor's Executive Budget currently includes \$741,780 for the school.

3. Resident Teacher Stipend Allocation Location - Technical Change

Resident Teachers are currently funded through the Pay Raise allocations in Level 4 of the formula. Transparency and clarity surrounding this allocation would be enhanced with a transfer of this allocation to its own separate section within Level 4. Current methodology for the Resident Teacher Stipend Allocation would remain at \$3,300 per Resident times the number of Resident Teachers in approved programs. This wording change would have zero impact on the cost of the formula.

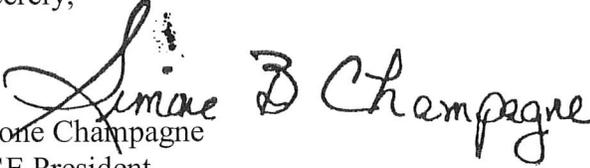
Enclosed is a copy of the 2026-2027 MFP formula Resolution and the cost projection, inclusive of the items listed above. The cost projection is based on data available at this time. Note that the 2026-27 final cost of the formula may change based on the data utilized in the 2026-27 Mid-Year Adjustments which will occur in March 2027.

Adjustments to allocations are possible and may be upward or downward depending on the final data.

The 2026-27 formula cost projection is less than the current amount in the Governor's Executive Budget due to a decreased student count. The formula submitted for consideration utilizes a portion of the savings generated by this cost decrease to fund the \$29.9 million increase in the Mandated Cost Allocation. Even with this recommended change, there remains an estimated \$12.9 million as an uncommitted balance in the MFP Agency within the 2026-27 Governor's Executive Budget.

BESE members look forward to discussing these requests with you and with the Legislature. If you have specific questions, please contact BESE Executive Director Tavares A. Walker at (225) 342-0487 or Tavares.Walker2@la.gov, or Deputy Superintendent Beth Scioneaux with the Louisiana Department of Education (LDOE) at (225) 342-3617 or Beth.Scioneaux@la.gov.

Sincerely,


Simone Champagne
BESE President

Enclosure

Cc(s): Members, Board of Elementary and Secondary Education
Dr. Cade Brumley, State Superintendent of Education
Senator Cameron Henry, Senate President
Representative Phillip DeVillier, Speaker of the House
Senator Rick Edmonds, Chairman, Senate Committee on Education
Representative Laurie Schlegel, Chairman, House Committee on Education
Senator Glen Womack, Vice Chair, Joint Legislative Committee on the Budget
Members, Joint Legislative Committee on the Budget
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Members, Senate Committee on Education
Taylor Barras, Commissioner of Administration
Julie Emerson, Chief of Staff, Governor Landry
Dr. Sabrah Kingham, Governor's Sr. Education Policy Advisor
Collen Gil, Budget Director, Office of Planning & Budget
Alan Boxberger, Legislative Fiscal Officer
Julie Silva, Fiscal Analyst, Legislative Fiscal Office
Mary Kathryn Drago, Senior Budget Analyst, Senate Fiscal Services Division
Daniel Waguespack, Director, House Fiscal Division
Ashari Robinson, Budget Analyst, House Fiscal Division
Carla Roberts, Senior Analyst, Senate Committee on Education
Elizabeth Borne, Senior Legislative Analyst, House Committee on Education
Beth Scioneaux, Deputy Superintendent for Finance, LDOE
Tavares Walker, Executive Director, BESE