



Dr. Cade Brumley
STATE SUPERINTENDENT

P.O. Box 94064 | Baton Rouge, LA 70804-9064

DATE: June 30, 2026

CIRCULAR: 1170

TO: Parish/City School Superintendents Type
2 Charter School Board Presidents Type 5
Charter School Board Presidents
Dean, College of Education of Louisiana State University
Dean, College of Education of Southern University Deputy
Secretary, Office of Juvenile Justice (OJJ)
Chief Executive Officer, N. O. Center for Creative Arts (NOCCA)
Executive Director, LA School for Math, Science and the Arts (LSMSA)
Executive Director, Thrive Academy
Superintendent, Special School District

FROM: Dr. Cade Brumley
State Superintendent of Education

SUBJECT: **FY2026-2027 Minimum Foundation Program (MFP) Formula**

House Concurrent Resolution (HCR) 23 of the 2022 Regular Session of the Louisiana Legislature remains in effect for the 2026-2027 Minimum Foundation Program (MFP) formula. Formula allocations are being released by June 30 in compliance with HCR 23. Revised MFP payment calculations will be released on July 1 to coincide with the effective date of Executive Order 26-047.

The 2026-2027 MFP formula continues the following components:

- \$4,015 Base Per Pupil Amount
- Level 1, State Cost Allocation
- Level 2, Incentive/Reward Allocation
- Level 3, Legislative Allocations:
 - PY Pay Raises
 - Historical Formula Allocation
 - Mandated Costs

- Level 4, Supplementary Allocations:
 - o International Associate Teacher Salary and Stipends Allocation
 - o Career Development Fund (CDF)
 - o High Cost Services (HCS)
 - o Supplemental Course Allocation (SCA)
 - o Pay Raise plus employer retirement contributions and including Resident Teacher Stipend
 - \$1,000 certificated and \$500 support
 - \$800 certificated and \$400 support
 - \$1,500 certificated and \$750 support
 - o Mentor Teacher Stipend Allocation

Initial allocations for Career Development Fund utilizes a projection based on prior year data in the calculations. Final allocations will be calculated during the fiscal year based on the receipt of final data.

The formula continues mid-year payment adjustments to funding allocations based on the following criteria:

- February 1, 2026 student count compared to October 1, 2026 student count – School systems receive an adjustment for the full school system per pupil allocation amount times the number of students gained or lost.
- October 1, 2026 student count compared to February 1, 2027 student count – School systems receive an adjustment for one-half of the school system per pupil allocation amount times the number of students gained or lost.

The net effect of the October and February payment adjustments will be applied beginning with the March 2027 payment.

Prior year audit adjustments, as a result of the MFP financial audits, are included in the July calculations. MFP student count audits will be completed and adjustments applied to the March 2027 calculations.

The FY 2026-27 MFP documents are available on the LDOE website at [MFP Library](#)

If you have any questions regarding this information, contact MFP Staff at (225) 342-3617 or via e-mail at LDOEMFPHelpdesk@la.gov.

CB/BS

Attachments

c: Elizabeth “Beth” Scioneaux, Deputy Superintendent for Finance