

Agency Budget Request

FISCAL YEAR 2026–2027



Department of Education

695 — Minimum Foundation Program



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Signature Page

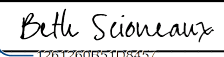
BUDGET REQUEST

Fiscal Year Ending June 30,2027

NAME OF DEPARTMENT / AGENCY: DEPARTMENT OF EDUCATION
 BUDGET UNIT: MINIMUM FOUNDATION PROGRAM
 SCHEDULE NUMBER: 19D
 TELEPHONE NUMBER: 225-342-1256

PHYSICAL ADDRESS: 1201 NORTH THIRD STREET
BATON ROUGE, LOUISIANA
 ZIP CODE: 70802
 WEB ADDRESS: WWW.DOE.LOUISIANA.GOV

WE HEREBY CERTIFY THAT THE STATEMENTS AND FIGURES ON THE ACCOMPANYING FORMS ARE TRUE AND CORRECT TO THE BEST OF OUR KNOWLEDGE.

DocuSigned by:  HEAD OF DEPARTMENT: <u>Dr. Cade Brumley</u> 662C8EFAEBD74C5 PRINTED NAME/TITLE: <u>Dr. Cade Brumley, State Superintendent</u> DATE: <u>10/16/2025</u> EMAIL ADDRESS: <u>cade.brumley@la.gov</u>	DocuSigned by:  HEAD OF BUDGET UNIT: <u>Beth Scioneaux</u> 1261260851D845 PRINTED NAME/TITLE: <u>Beth Scioneaux, Deputy Superintendent</u> DATE: <u>10/15/2025</u> EMAIL ADDRESS: <u>beth.scioneaux@la.gov</u>
 PROGRAM CONTACT PERSON: <u>Ken Bradford</u> TITLE: <u>Executive Chief of Staff</u> TELEPHONE NUMBER: <u>225-342-9763</u> EMAIL ADDRESS: <u>ken.bradford@la.gov</u>	FINANCIAL CONTACT PERSON: <u>Keisha Payton</u> TITLE: <u>Budget Administrator 3</u> TELEPHONE NUMBER: <u>225-219-4426</u> EMAIL ADDRESS: <u>keisha.payton@la.gov</u>

Operational Plan

STATE OF LOUISIANA

Operational Plan Form

Department Goals

DEPARTMENT NUMBER AND NAME: DOE - DOE

DEPARTMENT MISSION:

The mission of the Louisiana Department of Education is to give all children the opportunities and tools they deserve, so they are prepared to graduate high school ready for success in a career, college, or service.

DEPARTMENT GOALS:

- Students enter kindergarten ready
- Students will achieve mastery level on 3rd grade assessments and enter 4th grade prepared for grade-level content
- Students will achieve mastery level on 8th grade assessments and enter 9th grade prepared for grade-level content
- Students will graduate on time
- Graduates will graduate with a college and/or career credential
- Graduate eligible for a TOPS award

STATE OF LOUISIANA
Operational Plan Form
Agency Goals

AGENCY NUMBER AND NAME: 695 - Minimum Foundation Program

AGENCY MISSION:

The mission of the Minimum Foundation Program (MFP) is to equitably allocate state education funding to public school systems and schools.

AGENCY GOALS:

The goal of the Minimum Foundation Program is to maintain a state educational system that is a solid foundation for learning where all students reach challenging academic standards.

STATEMENT OF AGENCY STRATEGY FOR DEVELOPMENT OF HUMAN RESOURCE POLICIES THAT ARE HELPFUL AND BENEFICIAL TO WOMEN AND FAMILIES:

Per Act 1078, our strategies for development and implementation of human resource policies that are helpful and beneficial to women and families include the Employee Assistance Program, Family and Medical Leave, Internal Promotion Policy, and Flexible Work Schedules.

STATE OF LOUISIANA
Operational Plan Form
Program Goals

PROGRAM NUMBER AND NAME: 6951 - Minimum Foundation

PROGRAM AUTHORIZATION:

Louisiana Constitution of 1974, Article VII, Section 13

PROGRAM MISSION:

The Minimum Foundation Program Appropriation provides funding to local school systems for their public educational system such that everyone has an equal opportunity to develop their full potential.

PROGRAM GOALS:

The goal of the Minimum Foundation Program is to equitably allocate state education funding so every Louisiana public school student receives educational services.

PROGRAM ACTIVITY:

The Minimum Foundation Program Activity prepares and submits an MFP formula to the SBESE, who adopts and submits an MFP formula to the Legislature, who approves an MFP formula that will provide resources and guidance to meet the State standards, such that through 2028 all 69 school systems collect local tax revenues sufficient to meet MFP level 1 requirements.

STATE OF LOUISIANA

Operational Plan Form

Activities/Objectives - Performance Indicators

DEPARTMENT ID: 19 - LDOE

AGENCY ID: 695 - Minimum Foundation Program

PROGRAM ID: 6951 - Minimum Foundation

PM OBJECTIVE: 6951-01 - The MFP Activity will ensure an equal education for all students through (1) a sufficient contribution of local dollars, (2) the requirement that 70% of each district's general fund expenditures be directed to instructional activities, and (3) the equitable distribution of state dollars.

Children's Budget Link:

Human Resource Policies Beneficial to Women and Families Link:

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, or Other):

Explanatory Notes:

Performance Indicator	Level	Performance Indicator Name	Unit	Performance Indicator Values						
				Year End Performance Standard 2024 - 2025	Actual Year End Performance 2024 - 2025	Performance Standard as Initially Appropriated 2025 - 2026	Existing Performance Standard 2025 - 2026	Performance at Continuation Budget Level 2026 - 2027	Performance at Executive Budget Level 2026 - 2027	Performance Standard as Initially Appropriated 2026 - 2027
5792	K	Number of districts not meeting the 70% instructional expenditure mandate	N	23	28	23	23	23	0	0
5794	K	Equitable distribution of MFP dollars	N	-0.94	-0.93	-0.94	-0.94	-0.94	0	0

Performance Indicator	Level	Footnotes
5792	K	More schools properly assigned budgets to meet instructional expenditure mandate.
5794	K	More schools properly assigned budgets to meet instructional expenditure mandate.



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Budget Request Overview

AGENCY SUMMARY STATEMENT

Total Agency

Means of Financing

Description	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB	Percent Change
STATE GENERAL FUND (Direct)	3,915,728,529	3,947,946,759	3,774,164,488	(173,782,271)	(4.40)%
STATE GENERAL FUND BY:	—	—	—	—	—
INTERAGENCY TRANSFERS	—	—	—	—	—
FEES & SELF-GENERATED	—	—	—	—	—
STATUTORY DEDICATIONS	334,406,352	317,742,184	292,418,662	(25,323,522)	(7.97)%
FEDERAL FUNDS	—	—	—	—	—
TOTAL MEANS OF FINANCING	\$4,250,134,881	\$4,265,688,943	\$4,066,583,150	\$(199,105,793)	(4.67)%

Statutory Dedications

Description	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB	Percent Change
Lottery Proceeds Fund	188,212,768	185,800,000	185,800,000	—	—
Support Education In Louisiana First Fund	108,393,584	106,618,662	106,618,662	—	—
Overcollections Fund	37,800,000	25,323,522	—	(25,323,522)	(100.00)%
Total:	\$334,406,352	\$317,742,184	\$292,418,662	\$(25,323,522)	(7.97)%

Agency Expenditures

Description	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB	Percent Change
Salaries	—	—	—	—	—
Other Compensation	—	—	—	—	—
Related Benefits	—	—	—	—	—
TOTAL PERSONAL SERVICES	—	—	—	—	—
Travel	—	—	—	—	—
Operating Services	—	—	—	—	—
Supplies	—	—	—	—	—
TOTAL OPERATING EXPENSES	—	—	—	—	—
PROFESSIONAL SERVICES	—	—	—	—	—
Other Charges	4,250,134,881	4,265,688,943	4,066,583,150	(199,105,793)	(4.67)%
Debt Service	—	—	—	—	—
Interagency Transfers	—	—	—	—	—
TOTAL OTHER CHARGES	\$4,250,134,881	\$4,265,688,943	\$4,066,583,150	\$(199,105,793)	(4.67)%
Acquisitions	—	—	—	—	—
Major Repairs	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	—	—	—	—	—
TOTAL EXPENDITURES	\$4,250,134,881	\$4,265,688,943	\$4,066,583,150	\$(199,105,793)	(4.67)%

Cost Detail

Means of Financing

Description	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB
State General Fund	3,915,728,529	3,947,946,759	3,774,164,488	(173,782,271)
Lottery Proceeds Fund	188,212,768	185,800,000	185,800,000	—
Support Education In Louisiana First Fund	108,393,584	106,618,662	106,618,662	—
Overcollections Fund	37,800,000	25,323,522	—	(25,323,522)
Total:	\$4,250,134,881	\$4,265,688,943	\$4,066,583,150	\$(199,105,793)

Other Charges

Commitment Item	Name	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB
5600000	TOTAL OTHER CHARGES	—	—	(199,105,793)	(199,105,793)
5610002	LOC AID-LOCAL GOVT	3,729,862,281	3,947,946,759	3,947,946,759	—
5610013	LOC AID-PUB ASST-EDU	520,272,600	317,742,184	317,742,184	—
Total Other Charges:		\$4,250,134,881	\$4,265,688,943	\$4,066,583,150	\$(199,105,793)
Total Agency Expenditures:		\$4,250,134,881	\$4,265,688,943	\$4,066,583,150	\$(199,105,793)

PROGRAM SUMMARY STATEMENT

6951 - Minimum Foundation

Means of Financing

Description	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB	Percent Change
STATE GENERAL FUND (Direct)	3,915,728,529	3,947,946,759	3,774,164,488	(173,782,271)	(4.40)%
STATE GENERAL FUND BY:	—	—	—	—	—
INTERAGENCY TRANSFERS	—	—	—	—	—
FEES & SELF-GENERATED	—	—	—	—	—
STATUTORY DEDICATIONS	334,406,352	317,742,184	292,418,662	(25,323,522)	(7.97)%
FEDERAL FUNDS	—	—	—	—	—
TOTAL MEANS OF FINANCING	\$4,250,134,881	\$4,265,688,943	\$4,066,583,150	\$(199,105,793)	(4.67)%

Statutory Dedications

Description	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB	Percent Change
Lottery Proceeds Fund	188,212,768	185,800,000	185,800,000	—	—
Support Education In Louisiana First Fund	108,393,584	106,618,662	106,618,662	—	—
Overcollections Fund	37,800,000	25,323,522	—	(25,323,522)	(100.00)%
Total:	\$334,406,352	\$317,742,184	\$292,418,662	\$(25,323,522)	(7.97)%

Program Expenditures

Description	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB	Percent Change
Salaries	—	—	—	—	—
Other Compensation	—	—	—	—	—
Related Benefits	—	—	—	—	—
TOTAL PERSONAL SERVICES	—	—	—	—	—
Travel	—	—	—	—	—
Operating Services	—	—	—	—	—
Supplies	—	—	—	—	—
TOTAL OPERATING EXPENSES	—	—	—	—	—
PROFESSIONAL SERVICES	—	—	—	—	—
Other Charges	4,250,134,881	4,265,688,943	4,066,583,150	(199,105,793)	(4.67)%
Debt Service	—	—	—	—	—
Interagency Transfers	—	—	—	—	—
TOTAL OTHER CHARGES	\$4,250,134,881	\$4,265,688,943	\$4,066,583,150	\$(199,105,793)	(4.67)%
Acquisitions	—	—	—	—	—
Major Repairs	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	—	—	—	—	—
TOTAL EXPENDITURES	\$4,250,134,881	\$4,265,688,943	\$4,066,583,150	\$(199,105,793)	(4.67)%

Cost Detail

Means of Financing

Description	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB
State General Fund	3,915,728,529	3,947,946,759	3,774,164,488	(173,782,271)
Lottery Proceeds Fund	188,212,768	185,800,000	185,800,000	—
Support Education In Louisiana First Fund	108,393,584	106,618,662	106,618,662	—
Overcollections Fund	37,800,000	25,323,522	—	(25,323,522)
Total:	\$4,250,134,881	\$4,265,688,943	\$4,066,583,150	\$(199,105,793)

Other Charges

Commitment Item	Name	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB
5600000	TOTAL OTHER CHARGES	—	—	(199,105,793)	(199,105,793)
5610002	LOC AID-LOCAL GOVT	3,729,862,281	3,947,946,759	3,947,946,759	—
5610013	LOC AID-PUB ASST-EDU	520,272,600	317,742,184	317,742,184	—
Total Other Charges:		\$4,250,134,881	\$4,265,688,943	\$4,066,583,150	\$(199,105,793)
Total Expenditures for Program 6951		\$4,250,134,881	\$4,265,688,943	\$4,066,583,150	\$(199,105,793)
Total Agency Expenditures:		\$4,250,134,881	\$4,265,688,943	\$4,066,583,150	\$(199,105,793)

SOURCE OF FUNDING SUMMARY

Agency Overview

Statutory Dedications

Description	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB	Form ID
G01 LOTTERY PROCEEDS	188,212,768	185,800,000	185,800,000	—	45069
G10 SUPPORT EDUCATION	108,393,584	106,618,662	106,618,662	—	45070
MFP	37,800,000	25,323,522	—	(25,323,522)	45865
Total Statutory Dedications	\$334,406,352	\$317,742,184	\$292,418,662	\$(25,323,522)	
Total Sources of Funding:	\$334,406,352	\$317,742,184	\$292,418,662	\$(25,323,522)	

SOURCE OF FUNDING DETAIL

Statutory Dedications

Form 45069 — 695 - Lottery Source of Funding

Expenditures	Existing Operating Budget as of 10/02/2025			FY2026-2027 Total Request			FY2027-2028 Projected		
	Means of Financing	In-Kind Match	Cash Match	Means of Financing	In-Kind Match	Cash Match	Means of Financing	In-Kind Match	Cash Match
Salaries	—	—	—	—	—	—	—	—	—
Other Compensation	—	—	—	—	—	—	—	—	—
Related Benefits	—	—	—	—	—	—	—	—	—
TOTAL PERSONAL SERVICES	—	—	—	—	—	—	—	—	—
Travel	—	—	—	—	—	—	—	—	—
Operating Services	—	—	—	—	—	—	—	—	—
Supplies	—	—	—	—	—	—	—	—	—
TOTAL OPERATING EXPENSES	—	—	—	—	—	—	—	—	—
PROFESSIONAL SERVICES	—	—	—	—	—	—	—	—	—
Other Charges	185,800,000	—	—	185,800,000	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—	—
Interagency Transfers	—	—	—	—	—	—	—	—	—
TOTAL OTHER CHARGES	\$185,800,000	—	—	\$185,800,000	—	—	—	—	—
Acquisitions	—	—	—	—	—	—	—	—	—
Major Repairs	—	—	—	—	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	—	—	—	—	—	—	—	—	—
TOTAL EXPENDITURES	\$185,800,000	—	—	\$185,800,000	—	—	—	—	—

Form 45069 — 695 - Lottery Source of Funding

Question	Narrative Response
State the purpose, source and legal citation.	Article 12, Section 5 of the Louisiana Constitution provides for the creation and operation of a state lottery. Net proceeds from the operation of the lottery are to be deposited in a special fund created in the state treasury entitled the Lottery Proceeds Fund. Amounts deposited in the fund shall not be appropriated for expenditure in the same calendar year in which they are received. The legislature may appropriate from the fund for any purpose. R.S.47:9020 also governs the Louisiana Lottery Proceeds Fund. Historically, these funds have been appropriated by the legislature for use in the MFP. Act 1305 of the 2003 Regular Session was placed on the October 4, 2003 ballot as Amendment No. 9. Act 1305 requires that monies in the Lottery Proceeds Fund be annually appropriated by the legislature for the Minimum Foundation Program of education for public elementary and secondary schools and up to five hundred thousand dollars for services related to compulsive and problem gambling as provided by law. The amendment passed and thereby amends Article XII, Section 6(A) of the Constitution.
Agency discretion or Federal requirement?	Line item requests for expenditures are based on Agency discretion.
Describe any budgetary peculiarities.	Lottery proceeds are not to be expended prior to January 1, 2026.
Is the Total Request amount for multiple years?	No
Additional information or comments.	N/A
Provide the amount of any indirect costs.	N/A
Any indirect costs funded with other MOF?	N/A
Objectives and indicators in the Operational Plan.	
Additional information or comments.	

Form 45070 — 695 - Support Education in LA First

Expenditures	Existing Operating Budget as of 10/02/2025			FY2026-2027 Total Request			FY2027-2028 Projected		
	Means of Financing	In-Kind Match	Cash Match	Means of Financing	In-Kind Match	Cash Match	Means of Financing	In-Kind Match	Cash Match
Salaries	—	—	—	—	—	—	—	—	—
Other Compensation	—	—	—	—	—	—	—	—	—
Related Benefits	—	—	—	—	—	—	—	—	—
TOTAL PERSONAL SERVICES	—	—	—	—	—	—	—	—	—
Travel	—	—	—	—	—	—	—	—	—
Operating Services	—	—	—	—	—	—	—	—	—
Supplies	—	—	—	—	—	—	—	—	—
TOTAL OPERATING EXPENSES	—	—	—	—	—	—	—	—	—
PROFESSIONAL SERVICES	—	—	—	—	—	—	—	—	—
Other Charges	106,618,662	—	—	106,618,662	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—	—
Interagency Transfers	—	—	—	—	—	—	—	—	—
TOTAL OTHER CHARGES	\$106,618,662	—	—	\$106,618,662	—	—	—	—	—
Acquisitions	—	—	—	—	—	—	—	—	—
Major Repairs	—	—	—	—	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	—	—	—	—	—	—	—	—	—
TOTAL EXPENDITURES	\$106,618,662	—	—	\$106,618,662	—	—	—	—	—

Form 45070 — 695 - Support Education in LA First

Question	Narrative Response
State the purpose, source and legal citation.	R.S.17:421.7 created the 'Support Education in Louisiana First Fund', the 'SELF Fund,' in the state treasury and required that the treasurer pay an amount equal to the monies received by the state treasurer from the avails of the franchise fees from riverboat gaming charged pursuant to R.S. 27:91(C)(2) through (4). The revenues are required to be deposited in the SELF Fund pursuant to R.S. 23:92 (B)(2)(b) from riverboat gaming and R.S. 27:270 (A)(3) from net casino revenues. Seventy percent of the monies in the SELF Fund are to be used to provide an increase in the salary of certain public pre-kindergarten through 12th grade certificated personnel, as defined in the Annual Profile of Education Personnel Report, and for other public pre-kindergarten through 12th grade classroom teachers in Fiscal Year 2022-2023 and to annually support such increase.
Agency discretion or Federal requirement?	Line item requests for expenditures are based on Agency discretion.
Describe any budgetary peculiarities.	70% of the monies in the SELF fund are to be used to provide an increase in the salary of certain public pre-kindergarten through 12th grade certificated personnel, as defined in the annual profile of education Personnel Report, and for other public pre-kindergarten through 12th grade classroom teachers and annually support such increases.
Is the Total Request amount for multiple years?	No
Additional information or comments.	N/A
Provide the amount of any indirect costs.	N/A
Any indirect costs funded with other MOF?	N/A
Objectives and indicators in the Operational Plan.	N/A
Additional information or comments.	N/A

Form 45865 — 695 - MFP Stipends - Overcollections Fund

Expenditures	Existing Operating Budget as of 10/02/2025			FY2026-2027 Total Request			FY2027-2028 Projected		
	Means of Financing	In-Kind Match	Cash Match	Means of Financing	In-Kind Match	Cash Match	Means of Financing	In-Kind Match	Cash Match
Salaries	—	—	—	—	—	—	—	—	—
Other Compensation	—	—	—	—	—	—	—	—	—
Related Benefits	—	—	—	—	—	—	—	—	—
TOTAL PERSONAL SERVICES	—	—	—	—	—	—	—	—	—
Travel	—	—	—	—	—	—	—	—	—
Operating Services	—	—	—	—	—	—	—	—	—
Supplies	—	—	—	—	—	—	—	—	—
TOTAL OPERATING EXPENSES	—	—	—	—	—	—	—	—	—
PROFESSIONAL SERVICES	—	—	—	—	—	—	—	—	—
Other Charges	25,323,522	—	—	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—	—
Interagency Transfers	—	—	—	—	—	—	—	—	—
TOTAL OTHER CHARGES	\$25,323,522	—	—	—	—	—	—	—	—
Acquisitions	—	—	—	—	—	—	—	—	—
Major Repairs	—	—	—	—	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	—	—	—	—	—	—	—	—	—
TOTAL EXPENDITURES	\$25,323,522	—	—	—	—	—	—	—	—

Form 45865 — 695 - MFP Stipends - Overcollections Fund

Question	Narrative Response
State the purpose, source and legal citation.	The Overcollections Fund was created in the state treasury. Monies in the fund shall be invested in the same manner as monies in the state general fund. Interest earned on investment of monies in the fund shall be deposited in and credited to the state general fund. Unexpended and unencumbered monies in the fund at the end of the fiscal year shall remain in the fund.
Agency discretion or Federal requirement?	Agency discretion
Describe any budgetary peculiarities.	100% of the monies in the fund appropriated to the MFP agency is to be used to provide stipends for public kindergarten through 12th grade certificated and non-certificated personnel
Is the Total Request amount for multiple years?	No
Additional information or comments.	N/A
Provide the amount of any indirect costs.	N/A
Any indirect costs funded with other MOF?	N/A
Objectives and indicators in the Operational Plan.	N/A
Additional information or comments.	N/A

EXPENDITURES BY MEANS OF FINANCING**Existing Operating Budget**

Expenditures	Used as a Cash Match	Total Means of Financing By Expenditure	Total State General Fund	Statutory Dedications Form ID 45069 G01 LOTTERY PROCEEDS	Statutory Dedications Form ID 45070 G10 SUPPORT EDUCATION	Statutory Dedications Form ID 45865 MFP
Salaries	—	—	—	—	—	—
Other Compensation	—	—	—	—	—	—
Related Benefits	—	—	—	—	—	—
TOTAL PERSONAL SERVICES	—	—	—	—	—	—
Travel	—	—	—	—	—	—
Operating Services	—	—	—	—	—	—
Supplies	—	—	—	—	—	—
TOTAL OPERATING EXPENSES	—	—	—	—	—	—
PROFESSIONAL SERVICES	—	—	—	—	—	—
Other Charges	—	4,265,688,943	3,947,946,759	185,800,000	106,618,662	25,323,522
Debt Service	—	—	—	—	—	—
Interagency Transfers	—	—	—	—	—	—
TOTAL OTHER CHARGES	—	\$4,265,688,943	\$3,947,946,759	\$185,800,000	\$106,618,662	\$25,323,522
Acquisitions	—	—	—	—	—	—
Major Repairs	—	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	—	—	—	—	—	—
TOTAL EXPENDITURES	—	\$4,265,688,943	\$3,947,946,759	\$185,800,000	\$106,618,662	\$25,323,522

Total Request

Expenditures	Used as a Cash Match	Total Means of Financing By Expenditure	Total State General Fund	Statutory Dedications Form ID 45069 G01 LOTTERY PROCEEDS	Statutory Dedications Form ID 45070 G10 SUPPORT EDUCATION
Salaries	—	—	—	—	—
Other Compensation	—	—	—	—	—
Related Benefits	—	—	—	—	—
TOTAL PERSONAL SERVICES	—	—	—	—	—
Travel	—	—	—	—	—
Operating Services	—	—	—	—	—
Supplies	—	—	—	—	—
TOTAL OPERATING EXPENSES	—	—	—	—	—
PROFESSIONAL SERVICES	—	—	—	—	—
Other Charges	—	4,066,583,150	3,774,164,488	185,800,000	106,618,662
Debt Service	—	—	—	—	—
Interagency Transfers	—	—	—	—	—
TOTAL OTHER CHARGES	—	\$4,066,583,150	\$3,774,164,488	\$185,800,000	\$106,618,662
Acquisitions	—	—	—	—	—
Major Repairs	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	—	—	—	—	—
TOTAL EXPENDITURES	—	\$4,066,583,150	\$3,774,164,488	\$185,800,000	\$106,618,662

REVENUE COLLECTIONS/INCOME

Statutory Dedications

G01 - Lottery Proceeds Fund

Source	Commitment Item	Commitment Item Name	FY2024-2025 Actuals	FY-2026 Estimate	FY2026-2027 Projected	Over/Under Current Year Estimate
SOURCE						
G01 LOTTERY PROCEEDS	4830014	INTRAFUND TRANSFER	188,212,768	185,800,000	185,800,000	—
Total Collections/Income			\$188,212,768	\$185,800,000	\$185,800,000	—
TYPE						
Expenditures Source of Funding Form (BR-6)			188,212,768	185,800,000	185,800,000	—
Total Expenditures, Transfers and Carry Forwards to Next FY			\$188,212,768	\$185,800,000	\$185,800,000	—
Difference in Total Collections/Income and Total Expenditures, Transfers and Carry Forwards to Next FY			—	—	—	—

G10 - Support Education In Louisiana First Fund

Source	Commitment Item	Commitment Item Name	FY2024-2025 Actuals	FY-2026 Estimate	FY2026-2027 Projected	Over/Under Current Year Estimate
SOURCE						
G10 SUPPORT EDUCATION	4830014	INTRAFUND TRANSFER	108,393,584	106,618,662	106,618,662	—
Total Collections/Income			\$108,393,584	\$106,618,662	\$106,618,662	—
TYPE						
Expenditures Source of Funding Form (BR-6)			108,393,584	106,618,662	106,618,662	—
Total Expenditures, Transfers and Carry Forwards to Next FY			\$108,393,584	\$106,618,662	\$106,618,662	—
Difference in Total Collections/Income and Total Expenditures, Transfers and Carry Forwards to Next FY			—	—	—	—

V25 - Overcollections Fund

Source	Commitment Item	Commitment Item Name	FY2024-2025 Actuals	FY-2026 Estimate	FY2026-2027 Projected	Over/Under Current Year Estimate
SOURCE						
G10 SUPPORT EDUCATION	4830014	INTRAFUND TRANSFER	37,800,000	25,323,522	—	(25,323,522)
Total Collections/Income			\$37,800,000	\$25,323,522	—	\$(25,323,522)
TYPE						
Expenditures Source of Funding Form (BR-6)			37,800,000	25,323,522	—	(25,323,522)
Total Expenditures, Transfers and Carry Forwards to Next FY			\$37,800,000	\$25,323,522	—	\$(25,323,522)
Difference in Total Collections/Income and Total Expenditures, Transfers and Carry Forwards to Next FY			—	—	—	—

Justification of Differences

Form 46150 — 695-Revenue Collections

Question	Narrative Response
Explain any transfers to other appropriations.	N/A
Break out INA by Source of Funding.	N/A
Additional information or comments.	N/A

SCHEDULE OF REQUESTED EXPENDITURES

6951 - Minimum Foundation

Other Charges

FY2026-2027 Request	Means of Financing	Description
185,800,000	Lottery Proceeds Fund	
\$185,800,000		Article 12, Section 6 of the Louisiana Constitution provided for the creation of a state lottery. Net proceeds from the operation of the lottery are to be deposited in a special fund created in the state treasury entitled the Lottery Proceeds Fund. Amounts deposited in the fund shall not be appropriated for expenditure in the same calendar year in which they are received. The legislature may appropriate from the fund for any purpose.
106,618,662	Support Education In Louisiana First Fund	
\$106,618,662		R.S. 17:421.7 created the Support Education in Louisiana First Fund, the SELF Fund in the state treasury and required that the treasurer pay an amount equal to the monies received by the treasurer from the avails of the franchise fees from the riverboat gaming charged pursuant to R.S. 27:91(C)(2) through (4), the revenues are required to be deposited in the SELF Fund pursuant to R.S. 27:92 (B)(2)(b) from riverboat gaming and R.S. 27:270 (A)(3) from net casino revenues.
3,774,164,488	State General Fund	
\$3,774,164,488		The MFP funds are used to fund the formula that determines the cost a minimum education for public K-12 schools.
\$4,066,583,150	Total Other Charges	

Continuation Budget Adjustments

AGENCY SUMMARY STATEMENT

Total Agency

Means of Financing

Description	Existing Operating Budget as of 10/02/2025	Non-Recurring	Inflation	Compulsory	Workload	Other	FY2026-2027 Requested Continuation Level
STATE GENERAL FUND (Direct)	3,947,946,759	(174,144,013)	—	—	361,742	—	3,774,164,488
STATE GENERAL FUND BY:	—	—	—	—	—	—	—
INTERAGENCY TRANSFERS	—	—	—	—	—	—	—
FEES & SELF-GENERATED	—	—	—	—	—	—	—
STATUTORY DEDICATIONS	317,742,184	(25,323,522)	—	—	—	—	292,418,662
FEDERAL FUNDS	—	—	—	—	—	—	—
TOTAL MEANS OF FINANCING	\$4,265,688,943	\$(199,467,535)	—	—	\$361,742	—	\$4,066,583,150

Statutory Dedications

Description	Existing Operating Budget as of 10/02/2025	Non-Recurring	Inflation	Compulsory	Workload	Other	FY2026-2027 Requested Continuation Level
Lottery Proceeds Fund	185,800,000	—	—	—	—	—	185,800,000
Overcollections Fund	25,323,522	(25,323,522)	—	—	—	—	—
Support Education In Louisiana First Fund	106,618,662	—	—	—	—	—	106,618,662
Total:	\$317,742,184	\$(25,323,522)	—	—	—	—	\$292,418,662

Expenditures and Positions

Description	Existing Operating Budget as of 10/02/2025	Non-Recurring	Inflation	Compulsory	Workload	Other	FY2026-2027 Requested Continuation Level
Salaries	—	—	—	—	—	—	—
Other Compensation	—	—	—	—	—	—	—
Related Benefits	—	—	—	—	—	—	—
TOTAL PERSONAL SERVICES	—	—	—	—	—	—	—
Travel	—	—	—	—	—	—	—
Operating Services	—	—	—	—	—	—	—
Supplies	—	—	—	—	—	—	—
TOTAL OPERATING EXPENSES	—	—	—	—	—	—	—
PROFESSIONAL SERVICES	—	—	—	—	—	—	—
Other Charges	4,265,688,943	(199,467,535)	—	—	361,742	—	4,066,583,150
Debt Service	—	—	—	—	—	—	—
Interagency Transfers	—	—	—	—	—	—	—
TOTAL OTHER CHARGES	\$4,265,688,943	\$(199,467,535)	—	—	\$361,742	—	\$4,066,583,150
Acquisitions	—	—	—	—	—	—	—
Major Repairs	—	—	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	—	—	—	—	—	—	—
TOTAL EXPENDITURES	\$4,265,688,943	\$(199,467,535)	—	—	\$361,742	—	\$4,066,583,150
Classified	—	—	—	—	—	—	—
Unclassified	—	—	—	—	—	—	—
TOTAL AUTHORIZED T.O. POSITIONS	—	—	—	—	—	—	—
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—	—	—	—	—	—	—
TOTAL NON-T.O. FTE POSITIONS	—	—	—	—	—	—	—

CONTINUATION BUDGET ADJUSTMENTS - SUMMARIZED**Form 50588 — 695 - Non-Recur Stipends****Means of Financing**

	Amount
STATE GENERAL FUND (Direct)	(174,144,013)
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	—
FEES & SELF-GENERATED	—
STATUTORY DEDICATIONS	(25,323,522)
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	\$(199,467,535)

Expenditures

	Amount
Salaries	—
Other Compensation	—
Related Benefits	—
TOTAL PERSONAL SERVICES	—
Travel	—
Operating Services	—
Supplies	—
TOTAL OPERATING EXPENSES	—
PROFESSIONAL SERVICES	—
Other Charges	(199,467,535)
Debt Service	—
Interagency Transfers	—
TOTAL OTHER CHARGES	\$(199,467,535)
Acquisitions	—
Major Repairs	—
TOTAL ACQ. & MAJOR REPAIRS	—
TOTAL EXPENDITURES	\$(199,467,535)

Positions

	FTE
Classified	—
Unclassified	—
TOTAL AUTHORIZED T.O. POSITIONS	—
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—
TOTAL NON-T.O. FTE POSITIONS	—

Continuation Budget Adjustments - Summarized

Total Agency
Request Type: WORKLOAD

Form 50600 — 695 - Ecole Pointe-Au-Chien Increase
Means of Financing

	Amount
STATE GENERAL FUND (Direct)	361,742
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	—
FEES & SELF-GENERATED	—
STATUTORY DEDICATIONS	—
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	\$361,742

Expenditures

	Amount
Salaries	—
Other Compensation	—
Related Benefits	—
TOTAL PERSONAL SERVICES	—
Travel	—
Operating Services	—
Supplies	—
TOTAL OPERATING EXPENSES	—
PROFESSIONAL SERVICES	—
Other Charges	361,742
Debt Service	—
Interagency Transfers	—
TOTAL OTHER CHARGES	\$361,742
Acquisitions	—
Major Repairs	—
TOTAL ACQ. & MAJOR REPAIRS	—
TOTAL EXPENDITURES	\$361,742

Positions

	FTE
Classified	—
Unclassified	—
TOTAL AUTHORIZED T.O. POSITIONS	—
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—
TOTAL NON-T.O. FTE POSITIONS	—

PROGRAM SUMMARY STATEMENT

6951 - Minimum Foundation

Means of Financing

Description	Existing Operating Budget as of 10/02/2025	Non-Recurring	Inflation	Compulsory	Workload	Other	FY2026-2027 Requested Continuation Level
STATE GENERAL FUND (Direct)	3,947,946,759	(174,144,013)	—	—	361,742	—	3,774,164,488
STATE GENERAL FUND BY:	—	—	—	—	—	—	—
INTERAGENCY TRANSFERS	—	—	—	—	—	—	—
FEES & SELF-GENERATED	—	—	—	—	—	—	—
STATUTORY DEDICATIONS	317,742,184	(25,323,522)	—	—	—	—	292,418,662
FEDERAL FUNDS	—	—	—	—	—	—	—
TOTAL MEANS OF FINANCING	\$4,265,688,943	\$(199,467,535)	—	—	\$361,742	—	\$4,066,583,150

Statutory Dedications

Description	Existing Operating Budget as of 10/02/2025	Non-Recurring	Inflation	Compulsory	Workload	Other	FY2026-2027 Requested Continuation Level
Lottery Proceeds Fund	185,800,000	—	—	—	—	—	185,800,000
Overcollections Fund	25,323,522	(25,323,522)	—	—	—	—	—
Support Education In Louisiana First Fund	106,618,662	—	—	—	—	—	106,618,662
Total:	\$317,742,184	\$(25,323,522)	—	—	—	—	\$292,418,662

Expenditures and Positions

Description	Existing Operating Budget as of 10/02/2025	Non-Recurring	Inflation	Compulsory	Workload	Other	FY2026-2027 Requested Continuation Level
Salaries	—	—	—	—	—	—	—
Other Compensation	—	—	—	—	—	—	—
Related Benefits	—	—	—	—	—	—	—
TOTAL PERSONAL SERVICES	—	—	—	—	—	—	—
Travel	—	—	—	—	—	—	—
Operating Services	—	—	—	—	—	—	—
Supplies	—	—	—	—	—	—	—
TOTAL OPERATING EXPENSES	—	—	—	—	—	—	—
PROFESSIONAL SERVICES	—	—	—	—	—	—	—
Other Charges	4,265,688,943	(199,467,535)	—	—	361,742	—	4,066,583,150
Debt Service	—	—	—	—	—	—	—
Interagency Transfers	—	—	—	—	—	—	—
TOTAL OTHER CHARGES	\$4,265,688,943	\$(199,467,535)	—	—	\$361,742	—	\$4,066,583,150
Acquisitions	—	—	—	—	—	—	—
Major Repairs	—	—	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	—	—	—	—	—	—	—
TOTAL EXPENDITURES	\$4,265,688,943	\$(199,467,535)	—	—	\$361,742	—	\$4,066,583,150
Classified	—	—	—	—	—	—	—
Unclassified	—	—	—	—	—	—	—
TOTAL AUTHORIZED T.O. POSITIONS	—	—	—	—	—	—	—
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—	—	—	—	—	—	—
TOTAL NON-T.O. FTE POSITIONS	—	—	—	—	—	—	—

CONTINUATION BUDGET ADJUSTMENTS - BY PROGRAM**Form 50588 — 695 - Non-Recur Stipends****6951 - Minimum Foundation****MEANS OF FINANCING**

	Amount
STATE GENERAL FUND (Direct)	(174,144,013)
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	—
FEES & SELF-GENERATED	—
STATUTORY DEDICATIONS	(25,323,522)
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	\$(199,467,535)

EXPENDITURES

	Amount
Salaries	—
Other Compensation	—
Related Benefits	—
TOTAL PERSONAL SERVICES	—
Travel	—
Operating Services	—
Supplies	—
TOTAL OPERATING EXPENSES	—
PROFESSIONAL SERVICES	—
Other Charges	(199,467,535)
Debt Service	—
Interagency Transfers	—
TOTAL OTHER CHARGES	\$(199,467,535)
Acquisitions	—
Major Repairs	—
TOTAL ACQ. & MAJOR REPAIRS	—
TOTAL EXPENDITURES	\$(199,467,535)

AUTHORIZED POSITIONS

	FTE
Classified	—
Unclassified	—
TOTAL AUTHORIZED T.O. POSITIONS	—
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—
TOTAL NON-T.O. FTE POSITIONS	—

Statutory Dedications

	Amount
Overcollections Fund	(25,323,522)
Total:	\$(25,323,522)

Question	Narrative Response
Explain the need for this request.	Non-recur line item appropriations for Certificated Stipends
Cite performance indicators for the adjustment.	To support the achievement of the current indicators
What would the impact be if this is not funded?	N/A
Is revenue a fixed amount or can it be adjusted?	N/A
Is the expenditure of these revenues restricted?	N/A
Additional information or comments.	N/A

Form 50600 — 695 - Ecole Pointe-Au-Chien Increase**6951 - Minimum Foundation****MEANS OF FINANCING**

	Amount
STATE GENERAL FUND (Direct)	361,742
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	—
FEES & SELF-GENERATED	—
STATUTORY DEDICATIONS	—
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	\$361,742

EXPENDITURES

	Amount
Salaries	—
Other Compensation	—
Related Benefits	—
TOTAL PERSONAL SERVICES	—
Travel	—
Operating Services	—
Supplies	—
TOTAL OPERATING EXPENSES	—
PROFESSIONAL SERVICES	—
Other Charges	361,742
Debt Service	—
Interagency Transfers	—
TOTAL OTHER CHARGES	\$361,742
Acquisitions	—
Major Repairs	—
TOTAL ACQ. & MAJOR REPAIRS	—
TOTAL EXPENDITURES	\$361,742

AUTHORIZED POSITIONS

	FTE
Classified	—
Unclassified	—
TOTAL AUTHORIZED T.O. POSITIONS	—
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—
TOTAL NON-T.O. FTE POSITIONS	—

Question	Narrative Response
Explain the need for this request.	This request seeks an increase in State General Fund (SGF) for ...cole Pointe-au-Chien to provide for the school's Minimum Foundation Program (MFP) allocation, reflecting a rise in student enrollment.
Cite performance indicators for the adjustment.	Equitable distribution of MFP dollars
What would the impact be if this is not funded?	There will not be sufficient funding to pay the school for their MFP.
Is revenue a fixed amount or can it be adjusted?	Adjusted
Is the expenditure of these revenues restricted?	N/A
Additional information or comments.	N/A



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Technical and Other Adjustments

AGENCY SUMMARY STATEMENT

Total Agency

Means of Financing	Existing Operating Budget as of 10/02/2025	FY2026-2027 Requested Continuation Adjustment	FY2026-2027 Requested in this Adjustment Package	FY2026-2027 Requested Realignment
STATE GENERAL FUND (Direct)	3,947,946,759	(173,782,271)	—	3,774,164,488
STATE GENERAL FUND BY:	—	—	—	—
INTERAGENCY TRANSFERS	—	—	—	—
FEES & SELF-GENERATED	—	—	—	—
STATUTORY DEDICATIONS	317,742,184	(25,323,522)	—	292,418,662
FEDERAL FUNDS	—	—	—	—
TOTAL MEANS OF FINANCING	\$4,265,688,943	\$(199,105,793)	—	\$4,066,583,150
Salaries	—	—	—	—
Other Compensation	—	—	—	—
Related Benefits	—	—	—	—
TOTAL PERSONAL SERVICES	—	—	—	—
Travel	—	—	—	—
Operating Services	—	—	—	—
Supplies	—	—	—	—
TOTAL OPERATING EXPENSES	—	—	—	—
PROFESSIONAL SERVICES	—	—	—	—
Other Charges	4,265,688,943	(199,105,793)	—	4,066,583,150
Debt Service	—	—	—	—
Interagency Transfers	—	—	—	—
TOTAL OTHER CHARGES	\$4,265,688,943	\$(199,105,793)	—	\$4,066,583,150
Acquisitions	—	—	—	—
Major Repairs	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	—	—	—	—
TOTAL EXPENDITURES	\$4,265,688,943	\$(199,105,793)	—	\$4,066,583,150
Classified	—	—	—	—
Unclassified	—	—	—	—
TOTAL AUTHORIZED T.O. POSITIONS	—	—	—	—
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—	—	—	—
TOTAL NON-T.O. FTE POSITIONS	—	—	—	—

PROGRAM BREAKOUT

Means of Financing	Requested in this Adjustment Package	6951 Minimum Foundation
STATE GENERAL FUND (Direct)	—	—
STATE GENERAL FUND BY:	—	—
INTERAGENCY TRANSFERS	—	—
FEES & SELF-GENERATED	—	—
STATUTORY DEDICATIONS	—	—
FEDERAL FUNDS	—	—
TOTAL MEANS OF FINANCING	—	—
Salaries	—	—
Other Compensation	—	—
Related Benefits	—	—
TOTAL SALARIES	—	—
Travel	—	—
Operating Services	—	—
Supplies	—	—
TOTAL OPERATING EXPENSES	—	—
PROFESSIONAL SERVICES	—	—
Other Charges	—	—
Debt Service	—	—
Interagency Transfers	—	—
TOTAL OTHER CHARGES	—	—
Acquisitions	—	—
Major Repairs	—	—
TOTAL ACQ. & MAJOR REPAIRS	—	—
TOTAL EXPENDITURES & REQUEST	—	—
Classified	—	—
Unclassified	—	—
TOTAL AUTHORIZED T.O. POSITIONS	—	—
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—	—
TOTAL NON-T.O. FTE POSITIONS	—	—

PROGRAM SUMMARY STATEMENT

6951 - Minimum Foundation

Means of Financing	Existing Operating Budget as of 10/02/2025	FY2026-2027 Requested Continuation Adjustment	FY2026-2027 Requested in this Adjustment Package	FY2026-2027 Requested Realignment
STATE GENERAL FUND (Direct)	3,947,946,759	(173,782,271)	—	3,774,164,488
STATE GENERAL FUND BY:	—	—	—	—
INTERAGENCY TRANSFERS	—	—	—	—
FEES & SELF-GENERATED	—	—	—	—
STATUTORY DEDICATIONS	317,742,184	(25,323,522)	—	292,418,662
FEDERAL FUNDS	—	—	—	—
TOTAL MEANS OF FINANCING	\$4,265,688,943	\$(199,105,793)	—	\$4,066,583,150
Salaries	—	—	—	—
Other Compensation	—	—	—	—
Related Benefits	—	—	—	—
TOTAL PERSONAL SERVICES	—	—	—	—
Travel	—	—	—	—
Operating Services	—	—	—	—
Supplies	—	—	—	—
TOTAL OPERATING EXPENSES	—	—	—	—
PROFESSIONAL SERVICES	—	—	—	—
Other Charges	4,265,688,943	(199,105,793)	—	4,066,583,150
Debt Service	—	—	—	—
Interagency Transfers	—	—	—	—
TOTAL OTHER CHARGES	\$4,265,688,943	\$(199,105,793)	—	\$4,066,583,150
Acquisitions	—	—	—	—
Major Repairs	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	—	—	—	—
TOTAL EXPENDITURES	\$4,265,688,943	\$(199,105,793)	—	\$4,066,583,150
Classified	—	—	—	—
Unclassified	—	—	—	—
TOTAL AUTHORIZED T.O. POSITIONS	—	—	—	—
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—	—	—	—
TOTAL NON-T.O. FTE POSITIONS	—	—	—	—

New or Expanded Requests

AGENCY SUMMARY STATEMENT

Total Agency

Means of Financing and Expenditures	Existing Operating Budget as of 10/02/2025	FY2026-2027 Requested Continuation Adjustment	FY2026-2027 Requested in Technical/Other Package	FY2026-2027 Requested New/Expanded	FY2026-2027 Requested Realignment
STATE GENERAL FUND (Direct)	3,947,946,759	(173,782,271)	—	—	3,774,164,488
STATE GENERAL FUND BY:	—	—	—	—	—
INTERAGENCY TRANSFERS	—	—	—	—	—
FEES & SELF-GENERATED	—	—	—	—	—
STATUTORY DEDICATIONS	317,742,184	(25,323,522)	—	—	292,418,662
FEDERAL FUNDS	—	—	—	—	—
TOTAL MEANS OF FINANCING	\$4,265,688,943	\$(199,105,793)	—	—	\$4,066,583,150
Salaries	—	—	—	—	—
Other Compensation	—	—	—	—	—
Related Benefits	—	—	—	—	—
TOTAL PERSONAL SERVICES	—	—	—	—	—
Travel	—	—	—	—	—
Operating Services	—	—	—	—	—
Supplies	—	—	—	—	—
TOTAL OPERATING EXPENSES	—	—	—	—	—
PROFESSIONAL SERVICES	—	—	—	—	—
Other Charges	4,265,688,943	(199,105,793)	—	—	4,066,583,150
Debt Service	—	—	—	—	—
Interagency Transfers	—	—	—	—	—
TOTAL OTHER CHARGES	\$4,265,688,943	\$(199,105,793)	—	—	\$4,066,583,150
Acquisitions	—	—	—	—	—
Major Repairs	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	—	—	—	—	—
TOTAL EXPENDITURES	\$4,265,688,943	\$(199,105,793)	—	—	\$4,066,583,150
Classified	—	—	—	—	—
Unclassified	—	—	—	—	—
TOTAL AUTHORIZED T.O. POSITIONS	—	—	—	—	—
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—	—	—	—	—
TOTAL NON-T.O. FTE POSITIONS	—	—	—	—	—

Statutory Dedications

Description	Existing Operating Budget as of 10/02/2025	FY2026-2027 Requested Continuation Adjustment	FY2026-2027 Requested in Technical/Other Package	FY2026-2027 Requested New/Expanded	FY2026-2027 Requested Realignment
Lottery Proceeds Fund	185,800,000	—	—	—	185,800,000
Overcollections Fund	25,323,522	(25,323,522)	—	—	—
Support Education In Louisiana First Fund	106,618,662	—	—	—	106,618,662
Total:	\$317,742,184	\$(25,323,522)	—	—	\$292,418,662

PROGRAM SUMMARY STATEMENT

6951 - Minimum Foundation

Means of Financing and Expenditures	Existing Operating Budget as of 10/02/2025	FY2026-2027 Requested Continuation Adjustment	FY2026-2027 Requested in Technical/Other Package	FY2026-2027 Requested New/Expanded	FY2026-2027 Requested Realignment
STATE GENERAL FUND (Direct)	3,947,946,759	(173,782,271)	—	—	3,774,164,488
STATE GENERAL FUND BY:	—	—	—	—	—
INTERAGENCY TRANSFERS	—	—	—	—	—
FEES & SELF-GENERATED	—	—	—	—	—
STATUTORY DEDICATIONS	317,742,184	(25,323,522)	—	—	292,418,662
FEDERAL FUNDS	—	—	—	—	—
TOTAL MEANS OF FINANCING	\$4,265,688,943	\$(199,105,793)	—	—	\$4,066,583,150
Salaries	—	—	—	—	—
Other Compensation	—	—	—	—	—
Related Benefits	—	—	—	—	—
TOTAL PERSONAL SERVICES	—	—	—	—	—
Travel	—	—	—	—	—
Operating Services	—	—	—	—	—
Supplies	—	—	—	—	—
TOTAL OPERATING EXPENSES	—	—	—	—	—
PROFESSIONAL SERVICES	—	—	—	—	—
Other Charges	4,265,688,943	(199,105,793)	—	—	4,066,583,150
Debt Service	—	—	—	—	—
Interagency Transfers	—	—	—	—	—
TOTAL OTHER CHARGES	\$4,265,688,943	\$(199,105,793)	—	—	\$4,066,583,150
Acquisitions	—	—	—	—	—
Major Repairs	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	—	—	—	—	—
TOTAL EXPENDITURES	\$4,265,688,943	\$(199,105,793)	—	—	\$4,066,583,150
Classified	—	—	—	—	—
Unclassified	—	—	—	—	—
TOTAL AUTHORIZED T.O. POSITIONS	—	—	—	—	—
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—	—	—	—	—
TOTAL NON-T.O. FTE POSITIONS	—	—	—	—	—

Statutory Dedications

Description	Existing Operating Budget as of 10/02/2025	FY2026-2027 Requested Continuation Adjustment	FY2026-2027 Requested in Technical/Other Package	FY2026-2027 Requested New/Expanded	FY2026-2027 Requested Realignment
Lottery Proceeds Fund	185,800,000	—	—	—	185,800,000
Overcollections Fund	25,323,522	(25,323,522)	—	—	—
Support Education In Louisiana First Fund	106,618,662	—	—	—	106,618,662
Total:	\$317,742,184	\$(25,323,522)	—	—	\$292,418,662



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Total Request Summary

AGENCY SUMMARY STATEMENT

Total Agency

Means of Financing

Description	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Requested Continuation Adjustments	FY2026-2027 Requested in Technical/Other Adjustments	FY2026-2027 Requested New or Expanded Adjustments	FY2026-2027 Total Request	Over/Under EOB
STATE GENERAL FUND (Direct)	3,915,728,529	3,947,946,759	(173,782,271)	—	—	3,774,164,488	(173,782,271)
STATE GENERAL FUND BY:	—	—	—	—	—	—	—
INTERAGENCY TRANSFERS	—	—	—	—	—	—	—
FEES & SELF-GENERATED	—	—	—	—	—	—	—
STATUTORY DEDICATIONS	334,406,352	317,742,184	(25,323,522)	—	—	292,418,662	(25,323,522)
FEDERAL FUNDS	—	—	—	—	—	—	—
TOTAL MEANS OF FINANCING	\$4,250,134,881	\$4,265,688,943	\$(199,105,793)	—	—	\$4,066,583,150	\$(199,105,793)

Statutory Dedications

Description	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Requested Continuation Adjustments	FY2026-2027 Requested in Technical/Other Adjustments	FY2026-2027 Requested New or Expanded Adjustments	FY2026-2027 Total Request	Over/Under EOB
Lottery Proceeds Fund	188,212,768	185,800,000	—	—	—	185,800,000	—
Overcollections Fund	37,800,000	25,323,522	(25,323,522)	—	—	—	(25,323,522)
Support Education In Louisiana First Fund	108,393,584	106,618,662	—	—	—	106,618,662	—
Total:	\$334,406,352	\$317,742,184	\$(25,323,522)	—	—	\$292,418,662	\$(25,323,522)

Expenditures and Positions

Description	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Requested Continuation Adjustments	FY2026-2027 Requested in Technical/Other Adjustments	FY2026-2027 Requested New or Expanded Adjustments	FY2026-2027 Total Request	Over/Under EOB
Salaries	—	—	—	—	—	—	—
Other Compensation	—	—	—	—	—	—	—
Related Benefits	—	—	—	—	—	—	—
TOTAL PERSONAL SERVICES	—	—	—	—	—	—	—
Travel	—	—	—	—	—	—	—
Operating Services	—	—	—	—	—	—	—
Supplies	—	—	—	—	—	—	—
TOTAL OPERATING EXPENSES	—	—	—	—	—	—	—
PROFESSIONAL SERVICES	—	—	—	—	—	—	—
Other Charges	4,250,134,881	4,265,688,943	(199,105,793)	—	—	4,066,583,150	(199,105,793)
Debt Service	—	—	—	—	—	—	—
Interagency Transfers	—	—	—	—	—	—	—
TOTAL OTHER CHARGES	\$4,250,134,881	\$4,265,688,943	\$(199,105,793)	—	—	\$4,066,583,150	\$(199,105,793)
Acquisitions	—	—	—	—	—	—	—
Major Repairs	—	—	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	—	—	—	—	—	—	—
TOTAL EXPENDITURES	\$4,250,134,881	\$4,265,688,943	\$(199,105,793)	—	—	\$4,066,583,150	\$(199,105,793)
Classified	—	—	—	—	—	—	—
Unclassified	—	—	—	—	—	—	—
TOTAL AUTHORIZED T.O. POSITIONS	—	—	—	—	—	—	—
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—	—	—	—	—	—	—
TOTAL NON-T.O. FTE POSITIONS	—	—	—	—	—	—	—

PROGRAM SUMMARY STATEMENT**6951 - Minimum Foundation****Means of Financing**

Description	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Requested Continuation Adjustments	FY2026-2027 Requested in Technical/Other Adjustments	FY2026-2027 Requested New or Expanded Adjustments	FY2026-2027 Total Request	Over/Under EOB
STATE GENERAL FUND (Direct)	3,915,728,529	3,947,946,759	(173,782,271)	—	—	3,774,164,488	(173,782,271)
STATE GENERAL FUND BY:	—	—	—	—	—	—	—
INTERAGENCY TRANSFERS	—	—	—	—	—	—	—
FEES & SELF-GENERATED	—	—	—	—	—	—	—
STATUTORY DEDICATIONS	334,406,352	317,742,184	(25,323,522)	—	—	292,418,662	(25,323,522)
FEDERAL FUNDS	—	—	—	—	—	—	—
TOTAL MEANS OF FINANCING	\$4,250,134,881	\$4,265,688,943	\$(199,105,793)	—	—	\$4,066,583,150	\$(199,105,793)

Statutory Dedications

Description	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Requested Continuation Adjustments	FY2026-2027 Requested in Technical/Other Adjustments	FY2026-2027 Requested New or Expanded Adjustments	FY2026-2027 Total Request	Over/Under EOB
Lottery Proceeds Fund	188,212,768	185,800,000	—	—	—	185,800,000	—
Overcollections Fund	37,800,000	25,323,522	(25,323,522)	—	—	—	(25,323,522)
Support Education In Louisiana First Fund	108,393,584	106,618,662	—	—	—	106,618,662	—
Total:	\$334,406,352	\$317,742,184	\$(25,323,522)	—	—	\$292,418,662	\$(25,323,522)

Expenditures and Positions

Description	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Requested Continuation Adjustments	FY2026-2027 Requested in Technical/Other Adjustments	FY2026-2027 Requested New or Expanded Adjustments	FY2026-2027 Total Request	Over/Under EOB
Salaries	—	—	—	—	—	—	—
Other Compensation	—	—	—	—	—	—	—
Related Benefits	—	—	—	—	—	—	—
TOTAL PERSONAL SERVICES	—	—	—	—	—	—	—
Travel	—	—	—	—	—	—	—
Operating Services	—	—	—	—	—	—	—
Supplies	—	—	—	—	—	—	—
TOTAL OPERATING EXPENSES	—	—	—	—	—	—	—
PROFESSIONAL SERVICES	—	—	—	—	—	—	—
Other Charges	4,250,134,881	4,265,688,943	(199,105,793)	—	—	4,066,583,150	(199,105,793)
Debt Service	—	—	—	—	—	—	—
Interagency Transfers	—	—	—	—	—	—	—
TOTAL OTHER CHARGES	\$4,250,134,881	\$4,265,688,943	\$(199,105,793)	—	—	\$4,066,583,150	\$(199,105,793)
Acquisitions	—	—	—	—	—	—	—
Major Repairs	—	—	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	—	—	—	—	—	—	—
TOTAL EXPENDITURES	\$4,250,134,881	\$4,265,688,943	\$(199,105,793)	—	—	\$4,066,583,150	\$(199,105,793)
Classified	—	—	—	—	—	—	—
Unclassified	—	—	—	—	—	—	—
TOTAL AUTHORIZED T.O. POSITIONS	—	—	—	—	—	—	—
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—	—	—	—	—	—	—
TOTAL NON-T.O. FTE POSITIONS	—	—	—	—	—	—	—



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Addenda

Department: 19D - LDOE Agency: 695 MFP				STATE OF LOUISIANA Childrens Budget Department Summary					CHILD - DS Fiscal Year 2026 - 2027 Report Date: 10/31/25	
Service Number	Service Name	Agency Number	Agency Name	General Fund	IAT	Self Generated	Stat Deds	Federal Funds	Total Funds	Positions
DOE01	K-12 Education Services	695	Minimum Foundation Program	\$3,973,573,779	\$0	\$0	\$292,418,662	\$0	\$4,265,992,441	0
			Total:	\$3,973,573,779	\$0	\$0	\$292,418,662	\$0	\$4,265,992,441	0

Department: 19D - LDOE Agency: 695 MFP		STATE OF LOUISIANA Childrens Budget by Department			CHILD - DC Fiscal Year 2026 - 2027 Report Date: 10/31/25
Means of Financing:	Existing Operating Budget	Requested Continuation	Requested NE	Total Requested	Total Recommended
STATE GENERAL FUND (Direct)	\$3,947,946,759	\$43,250	\$0	\$3,973,573,779	\$0
STATE GENERAL FUND BY:					
INTERAGENCY TRANSFERS	\$0	\$0	\$0	\$0	\$0
FEES & SELF-GENERATED	\$0	\$0	\$0	\$0	\$0
STATUTORY DEDICATIONS	\$292,418,662	\$0	\$0	\$292,418,662	\$0
FEDERAL FUNDS	\$0	\$0	\$0	\$0	\$0
TOTAL MEANS OF FINANCING	\$4,240,365,421	\$43,250	\$0	\$4,265,992,441	\$0
Salaries	\$0	\$0	\$0	\$0	\$0
Other Compensation	\$0	\$0	\$0	\$0	\$0
Related Benefits	\$0	\$0	\$0	\$0	\$0
TOTAL PERSONAL SERVICES	\$0	\$0	\$0	\$0	\$0
Travel	\$0	\$0	\$0	\$0	\$0
Operating Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
TOTAL OPERATING EXPENSES	\$0	\$0	\$0	\$0	\$0
PROFESSIONAL SERVICES	\$0	\$0	\$0	\$0	\$0
Other Charges	\$4,240,365,421	\$43,250	\$0	\$4,265,992,441	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Interagency Transfers	\$0	\$0	\$0	\$0	\$0
TOTAL OTHER CHARGES	\$4,240,365,421	\$43,250	\$0	\$4,265,992,441	\$0
Acquisitions	\$0	\$0	\$0	\$0	\$0
Major Repairs	\$0	\$0	\$0	\$0	\$0
TOTAL ACQ. & MAJOR REPAIRS	\$0	\$0	\$0	\$0	\$0

Department: 19D - LDOE Agency: 695 MFP		STATE OF LOUISIANA Childrens Budget by Department			CHILD - DC Fiscal Year 2026 - 2027 Report Date: 10/31/25
TOTAL EXPENDITURES	\$4,240,365,421	\$43,250	\$0	\$4,265,992,441	\$0
Classified	0	0	0	0	0
Unclassified	0	0	0	0	0
TOTAL AUTHORIZED T.O. POSITIONS	0	0	0	0	0
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	0	0	0	0	0
TOTAL NON-T.O. FTE POSITIONS	0	0	0	0	0
TOTAL POSITIONS	0	0	0	0	0

695 - Minimum Foundation Program

Service Number	Service Name	Program Number	Program Name	General Fund	IAT	Self Generated	Stat Deds	Federal Funds	Total Funds	Positions
DOE01	K-12 Education Services	6951	Minimum Foundation	\$3,973,573,779	\$0	\$0	\$292,418,662	\$0	\$4,265,992,441	0
			Total:	\$3,973,573,779	\$0	\$0	\$292,418,662	\$0	\$4,265,992,441	0

Department: 19D - LDOE

Agency: 695 MFP

STATE OF LOUISIANA
Childrens Budget
by Agency

CHILD - AC
 Fiscal Year 2026 - 2027
 Report Date: 10/31/25

695 - Minimum Foundation Program

Means of Financing:	Existing Operating Budget	Requested Continuation	Requested NE	Total Requested	Total Recommended
STATE GENERAL FUND (Direct)	\$3,947,946,759	\$43,250	\$0	\$3,973,573,779	\$0
STATE GENERAL FUND BY:					
INTERAGENCY TRANSFERS	\$0	\$0	\$0	\$0	\$0
FEES & SELF-GENERATED	\$0	\$0	\$0	\$0	\$0
STATUTORY DEDICATIONS	\$292,418,662	\$0	\$0	\$292,418,662	\$0
FEDERAL FUNDS	\$0	\$0	\$0	\$0	\$0
TOTAL MEANS OF FINANCING	\$4,240,365,421	\$43,250	\$0	\$4,265,992,441	\$0
Salaries	\$0	\$0	\$0	\$0	\$0
Other Compensation	\$0	\$0	\$0	\$0	\$0
Related Benefits	\$0	\$0	\$0	\$0	\$0
TOTAL PERSONAL SERVICES	\$0	\$0	\$0	\$0	\$0
Travel	\$0	\$0	\$0	\$0	\$0
Operating Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
TOTAL OPERATING EXPENSES	\$0	\$0	\$0	\$0	\$0
PROFESSIONAL SERVICES	\$0	\$0	\$0	\$0	\$0
Other Charges	\$4,240,365,421	\$43,250	\$0	\$4,265,992,441	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Interagency Transfers	\$0	\$0	\$0	\$0	\$0
TOTAL OTHER CHARGES	\$4,240,365,421	\$43,250	\$0	\$4,265,992,441	\$0
Acquisitions	\$0	\$0	\$0	\$0	\$0
Major Repairs	\$0	\$0	\$0	\$0	\$0

Department: 19D - LDOE Agency: 695 MFP		STATE OF LOUISIANA Childrens Budget by Agency			CHILD - AC Fiscal Year 2026 - 2027 Report Date: 10/31/25
TOTAL ACQ. & MAJOR REPAIRS	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$4,240,365,421	\$43,250	\$0	\$4,265,992,441	\$0
Classified	0	0	0	0	0
Unclassified	0	0	0	0	0
TOTAL AUTHORIZED T.O. POSITIONS	0	0	0	0	0
TOTAL AUTHORIZED OTHER CHARGES POSITION	0	0	0	0	0
TOTAL NON-T.O. FTE POSITIONS	0	0	0	0	0
TOTAL POSITIONS	0	0	0	0	0

Department: 19D - LDOE

Agency: 695 MFP

STATE OF LOUISIANA
Childrens Budget
by Agency/Program and Service

CHILD1
Fiscal Year 2026 - 2027
Report Date: 10/31/25

695 - Minimum Foundation Program

6951 - Minimum Foundation

DOE01 - K-12 Education Services

Means of Financing:	Existing Operating Budget	Requested Continuation	Requested NE	Total Requested	Total Recommended
STATE GENERAL FUND (Direct)	\$3,947,946,759	\$43,250	\$0	\$3,973,573,779	\$0
STATE GENERAL FUND BY:					
INTERAGENCY TRANSFERS	\$0	\$0	\$0	\$0	\$0
FEES & SELF-GENERATED	\$0	\$0	\$0	\$0	\$0
STATUTORY DEDICATIONS	\$292,418,662	\$0	\$0	\$292,418,662	\$0
FEDERAL FUNDS	\$0	\$0	\$0	\$0	\$0
TOTAL MEANS OF FINANCING	\$4,240,365,421	\$43,250	\$0	\$4,265,992,441	\$0
Salaries	\$0	\$0	\$0	\$0	\$0
Other Compensation	\$0	\$0	\$0	\$0	\$0
Related Benefits	\$0	\$0	\$0	\$0	\$0
TOTAL PERSONAL SERVICES	\$0	\$0	\$0	\$0	\$0
Travel	\$0	\$0	\$0	\$0	\$0
Operating Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
TOTAL OPERATING EXPENSES	\$0	\$0	\$0	\$0	\$0
PROFESSIONAL SERVICES	\$0	\$0	\$0	\$0	\$0
Other Charges	\$4,240,365,421	\$43,250	\$0	\$4,265,992,441	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Interagency Transfers	\$0	\$0	\$0	\$0	\$0
TOTAL OTHER CHARGES	\$4,240,365,421	\$43,250	\$0	\$4,265,992,441	\$0

Department: 19D - LDOE		STATE OF LOUISIANA			CHILD1
Agency: 695 MFP		Childrens Budget			Fiscal Year 2026 - 2027
		by Agency/Program and Service			Report Date: 10/31/25
Acquisitions	\$0	\$0	\$0	\$0	\$0
Major Repairs	\$0	\$0	\$0	\$0	\$0
TOTAL ACQ. & MAJOR REPAIRS	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$4,240,365,421	\$43,250	\$0	\$4,265,992,441	\$0
Classified	0	0	0	0	0
Unclassified	0	0	0	0	0
TOTAL AUTHORIZED T.O. POSITIONS	0	0	0	0	0
TOTAL AUTHORIZED OTHER CHARGES POSITION	0	0	0	0	0
TOTAL NON-T.O. FTE POSITIONS	0	0	0	0	0
TOTAL POSITIONS	0	0	0	0	0

Department: 19D - LDOE

Agency: 695 MFP

STATE OF LOUISIANA

Childrens Budget

Narrative

CHILD2

Fiscal Year 2026 - 2027

Report Date: 10/31/25

Form ID:	47146
Form Description:	695 - Children's Budget
Service:	DOE01 - K-12 Education Services

Question and Narrative Response

Describe the service:

The Minimum Foundation Program provides the major source of State funds flowing to local school systems.

How does this fulfill the program's mission?

The Minimum Foundation Program provides funding to local school districts for the public education system such that everyone has an equal opportunity to develop their full potential.

Who are the principal users?

Local school districts are the principal users.

Who primarily benefits from the service?

Students primarily benefit from the service.

Related objectives and performance measures:

695A1: To ensure an equal education for all students through (1) a sufficient contribution of local dollars, (2) the requirement that 70% of each district's general fund expenditures be directed to instructional activities, and (3) the equitable distribution of state dollars.

Agency: 695 MFP

STATE OF LOUISIANA
Sunset Review

SUNSET1
Fiscal Year 2026 - 2027
Report Date: 10/31/25

GENERAL ADDENDA

The 2026-2027 MFP Formula Budget Request is based on the FY2025-2026 Act 1 of 2025 Regular Legislative Session, Agency 695 Appropriation (all MOF) for the formula, which is \$4,016,341,368. In March 2026, BESE will consider and adopt a new formula for FY2026-2027, which could be different and result in a different projected cost. The 2026-2027 Budget Request is a placeholder until a new formula is adopted and an associated projected cost is calculated.



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