Agency Budget Request

FISCAL YEAR 2027–2028

Department of Education

695 — Minimum Foundation Program



This page has been intentionally left blank

Signature Page **1**

Operational Plan **3**

Budget Request Overview **9**

Agency Summary Statement 10
Total Agency 10

Program Summary Statement 14
6951 - Minimum Foundation 14

Source of Funding Summary 18
Agency Overview 18

Source of Funding Detail 19
Statutory Dedications 19

Expenditures by Means of Financing 25
Existing Operating Budget 25
Total Request 26

Revenue Collections/Income 27
Statutory Dedications 27
Justification of Differences 29

Schedule of Requested Expenditures 30
6951 - Minimum Foundation 30

Continuation Budget Adjustments **31**

Agency Summary Statement 32
Total Agency 32

Continuation Budget Adjustments - Summarized 35

Program Summary Statement 37
6951 - Minimum Foundation 37

Continuation Budget Adjustments - by Program 40
Form 60083 — Non-Recur High Doseage Tutoring Reduction 40
Form 62233 — 695 Non Recur transfer to Overcollections 42

Technical and Other Adjustments **45**

Agency Summary Statement 46
Total Agency 46
Program Breakout 47
Program Summary Statement 48
6951 - Minimum Foundation 48

New or Expanded Requests 49

Agency Summary Statement 50
Total Agency 50
Program Summary Statement 52
6951 - Minimum Foundation 52

Total Request Summary 55

Agency Summary Statement 56
Total Agency 56
Program Summary Statement 59
6951 - Minimum Foundation 59

Addenda 63

General Addenda 74

Signature Page

Docusign Envelope ID: 8D4DB6EF-8674-8788-826E-472DF1BFC569

BUDGET REQUEST

Fiscal Year Ending June 30,2028

NAME OF DEPARTMENT / AGENCY: DEPARTMENT OF EDUCATION

BUDGET UNIT: MINIMUM FOUNDATION PROGRAM

SCHEDULE NUMBER: 19D-695

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.

HEAD OF DEPARTMENT: DocuSigned by: Dr. Cade Brumley 662C8FFAFBB7463...	**HEAD OF BUDGET UNIT:** DocuSigned by: Beth Scioneaux 126120BR51P8457...
PRINTED NAME/TITLE: Dr. Cade Brumley, State Superintendent	**PRINTED NAME/TITLE:** Beth Scioneaux, Deputy Superintendent
DATE: 10/29/2026	**DATE:** 10/29/2026
EMAIL ADDRESS: cade.brumley@la.gov	**EMAIL ADDRESS:** beth.scioneaux@la.gov
PROGRAM CONTACT PERSON: Ken Bradford DS KB	**FINANCIAL CONTACT PERSON:** Keisha Payton
TITLE: Executive Chief of Staff	**TITLE:** Deputy Assistant Superintendent for Finance
TELEPHONE NUMBER: 225-342-9763	**TELEPHONE NUMBER:** 225-219-4426
EMAIL ADDRESS: ken.bradford@la.gov	**EMAIL ADDRESS:** keisha.payton@la.gov

Operational Plan

STATE OF LOUISIANA
Operational Plan Form
Department Goals

DEPARTMENT NUMBER AND NAME: 19D - LDOE

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 2025 - 2026	Actual Year End Performance 2025 - 2026	Performance Standard as Initially Appropriated 2026 - 2027	Existing Performance Standard 2026 - 2027	Performance at Continuation Budget Level 2027 - 2028	Performance at Executive Budget Level 2027 - 2028	Performance Standard as Initially Appropriated 2027 - 2028
5792	K	Number of districts not meeting the 70% instructional expenditure mandate	N	23	27	23	23	23	0	0
5794	K	Equitable distribution of MFP dollars	N	-0.94	-0.93	-0.94	-0.94	-0.93	0	0



This page has been intentionally left blank

Budget Request Overview

AGENCY SUMMARY STATEMENT

Total Agency

Means of Financing

Description	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB	Percent Change
STATE GENERAL FUND (Direct)	3,873,607,500	3,560,776,135	3,734,776,135	174,000,000	4.89%
STATE GENERAL FUND BY:	—	—	—	—	—
INTERAGENCY TRANSFERS	—	—	—	—	—
FEES & SELF-GENERATED	—	—	—	—	—
STATUTORY DEDICATIONS	336,379,336	457,046,423	289,046,423	(168,000,000)	(36.76)%
FEDERAL FUNDS	—	—	—	—	—
TOTAL MEANS OF FINANCING	**$4,209,986,836**	**$4,017,822,558**	**$4,023,822,558**	**$6,000,000**	**0.15%**

Statutory Dedications

Description	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB	Percent Change
Lottery Proceeds Fund	202,609,794	180,600,403	180,600,403	—	—
Support Education In Louisiana First Fund	108,446,020	108,446,020	108,446,020	—	—
Overcollections Fund	25,323,522	168,000,000	—	(168,000,000)	(100.00)%
Total:	**$336,379,336**	**$457,046,423**	**$289,046,423**	**$(168,000,000)**	**(36.76)%**

Agency Expenditures

Description	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 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	4,209,986,836	4,017,822,558	4,023,822,558	6,000,000	0.15%
Debt Service	—	—	—	—	—
Interagency Transfers	—	—	—	—	—
TOTAL OTHER CHARGES	**$4,209,986,836**	**$4,017,822,558**	**$4,023,822,558**	**$6,000,000**	**0.15%**
Acquisitions	—	—	—	—	—
Major Repairs	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	**—**	**—**	**—**	**—**	**—**
TOTAL EXPENDITURES	**$4,209,986,836**	**$4,017,822,558**	**$4,023,822,558**	**$6,000,000**	**0.15%**

Cost Detail

Means of Financing

Description	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB
State General Fund	3,873,607,500	3,560,776,135	3,734,776,135	174,000,000
Lottery Proceeds Fund	202,609,794	180,600,403	180,600,403	—
Support Education In Louisiana First Fund	108,446,020	108,446,020	108,446,020	—
Overcollections Fund	25,323,522	168,000,000	—	(168,000,000)
Total:	**$4,209,986,836**	**$4,017,822,558**	**$4,023,822,558**	**$6,000,000**

Other Charges

Commitment Item	Name	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB
5600000	TOTAL OTHER CHARGES	—	—	6,000,000	6,000,000
5610002	LOC AID-LOCAL GOVT	3,668,960,570	3,560,776,135	3,560,776,135	—
5610013	LOC AID-PUB ASST-EDU	541,026,266	457,046,423	457,046,423	—
Total Other Charges:		**$4,209,986,836**	**$4,017,822,558**	**$4,023,822,558**	**$6,000,000**
Total Agency Expenditures:		**$4,209,986,836**	**$4,017,822,558**	**$4,023,822,558**	**$6,000,000**

PROGRAM SUMMARY STATEMENT

6951 - Minimum Foundation

Means of Financing

Description	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB	Percent Change
STATE GENERAL FUND (Direct)	3,873,607,500	3,560,776,135	3,734,776,135	174,000,000	4.89%
STATE GENERAL FUND BY:	—	—	—	—	—
INTERAGENCY TRANSFERS	—	—	—	—	—
FEES & SELF-GENERATED	—	—	—	—	—
STATUTORY DEDICATIONS	336,379,336	457,046,423	289,046,423	(168,000,000)	(36.76)%
FEDERAL FUNDS	—	—	—	—	—
TOTAL MEANS OF FINANCING	**$4,209,986,836**	**$4,017,822,558**	**$4,023,822,558**	**$6,000,000**	**0.15%**

Statutory Dedications

Description	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB	Percent Change
Lottery Proceeds Fund	202,609,794	180,600,403	180,600,403	—	—
Support Education In Louisiana First Fund	108,446,020	108,446,020	108,446,020	—	—
Overcollections Fund	25,323,522	168,000,000	—	(168,000,000)	(100.00)%
Total:	**$336,379,336**	**$457,046,423**	**$289,046,423**	**$(168,000,000)**	**(36.76)%**

Program Expenditures

Description	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 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	4,209,986,836	4,017,822,558	4,023,822,558	6,000,000	0.15%
Debt Service	—	—	—	—	—
Interagency Transfers	—	—	—	—	—
TOTAL OTHER CHARGES	**$4,209,986,836**	**$4,017,822,558**	**$4,023,822,558**	**$6,000,000**	**0.15%**
Acquisitions	—	—	—	—	—
Major Repairs	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	**—**	**—**	**—**	**—**	**—**
TOTAL EXPENDITURES	**$4,209,986,836**	**$4,017,822,558**	**$4,023,822,558**	**$6,000,000**	**0.15%**

Cost Detail

Means of Financing

Description	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB
State General Fund	3,873,607,500	3,560,776,135	3,734,776,135	174,000,000
Lottery Proceeds Fund	202,609,794	180,600,403	180,600,403	—
Support Education In Louisiana First Fund	108,446,020	108,446,020	108,446,020	—
Overcollections Fund	25,323,522	168,000,000	—	(168,000,000)
Total:	**$4,209,986,836**	**$4,017,822,558**	**$4,023,822,558**	**$6,000,000**

Other Charges

Commitment Item	Name	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB
5600000	TOTAL OTHER CHARGES	—	—	6,000,000	6,000,000
5610002	LOC AID-LOCAL GOVT	3,668,960,570	3,560,776,135	3,560,776,135	—
5610013	LOC AID-PUB ASST-EDU	541,026,266	457,046,423	457,046,423	—
Total Other Charges:		**$4,209,986,836**	**$4,017,822,558**	**$4,023,822,558**	**$6,000,000**
Total Expenditures for Program 6951		**$4,209,986,836**	**$4,017,822,558**	**$4,023,822,558**	**$6,000,000**
Total Agency Expenditures:		**$4,209,986,836**	**$4,017,822,558**	**$4,023,822,558**	**$6,000,000**

SOURCE OF FUNDING SUMMARY

Agency Overview

Statutory Dedications

Description	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB	Form ID
G01 LOTTERY PROCEEDS	202,609,794	180,600,403	180,600,403	—	55939
G10 SUPPORT EDUCATION	108,446,020	108,446,020	108,446,020	—	55940
MFP	25,323,522	168,000,000	—	(168,000,000)	56680
Total Statutory Dedications	**$336,379,336**	**$457,046,423**	**$289,046,423**	**$(168,000,000)**	
Total Sources of Funding:	**$336,379,336**	**$457,046,423**	**$289,046,423**	**$(168,000,000)**	

SOURCE OF FUNDING DETAIL

Statutory Dedications

Form 55939 — 695 - Lottery Source of Funding

Expenditures	Existing Operating Budget as of 10/01/2026			FY2027-2028 Total Request			FY2028-2029 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	180,600,403	—	—	180,600,403	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—	—
Interagency Transfers	—	—	—	—	—	—	—	—	—
TOTAL OTHER CHARGES	**$180,600,403**	**—**	**—**	**$180,600,403**	**—**	**—**	**—**	**—**	**—**
Acquisitions	—	—	—	—	—	—	—	—	—
Major Repairs	—	—	—	—	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**
TOTAL EXPENDITURES	**$180,600,403**	**—**	**—**	**$180,600,403**	**—**	**—**	**—**	**—**	**—**

Form 55939 — 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 55940 — 695 - Support Education in LA First

Expenditures	Existing Operating Budget as of 10/01/2026			FY2027-2028 Total Request			FY2028-2029 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	108,446,020	—	—	108,446,020	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—	—
Interagency Transfers	—	—	—	—	—	—	—	—	—
TOTAL OTHER CHARGES	**$108,446,020**	**—**	**—**	**$108,446,020**	**—**	**—**	**—**	**—**	**—**
Acquisitions	—	—	—	—	—	—	—	—	—
Major Repairs	—	—	—	—	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**
TOTAL EXPENDITURES	**$108,446,020**	**—**	**—**	**$108,446,020**	**—**	**—**	**—**	**—**	**—**

Form 55940 — 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 56680 — 695 - MFP Stipends - Overcollections Fund

Expenditures	Existing Operating Budget as of 10/01/2026			FY2027-2028 Total Request			FY2028-2029 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	168,000,000	—	—	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—	—
Interagency Transfers	—	—	—	—	—	—	—	—	—
TOTAL OTHER CHARGES	**$168,000,000**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**
Acquisitions	—	—	—	—	—	—	—	—	—
Major Repairs	—	—	—	—	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**
TOTAL EXPENDITURES	**$168,000,000**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**

Form 56680 — 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 55939 G01 LOTTERY PROCEEDS	Statutory Dedications Form ID 55940 G10 SUPPORT EDUCATION	Statutory Dedications Form ID 56680 MFP
Salaries	—	—	—	—	—	—
Other Compensation	—	—	—	—	—	—
Related Benefits	—	—	—	—	—	—
TOTAL PERSONAL SERVICES	**—**	**—**	**—**	**—**	**—**	**—**
Travel	—	—	—	—	—	—
Operating Services	—	—	—	—	—	—
Supplies	—	—	—	—	—	—
TOTAL OPERATING EXPENSES	**—**	**—**	**—**	**—**	**—**	**—**
PROFESSIONAL SERVICES	**—**	**—**	**—**	**—**	**—**	**—**
Other Charges	—	4,017,822,558	3,560,776,135	180,600,403	108,446,020	168,000,000
Debt Service	—	—	—	—	—	—
Interagency Transfers	—	—	—	—	—	—
TOTAL OTHER CHARGES	**—**	**$4,017,822,558**	**$3,560,776,135**	**$180,600,403**	**$108,446,020**	**$168,000,000**
Acquisitions	—	—	—	—	—	—
Major Repairs	—	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	**—**	**—**	**—**	**—**	**—**	**—**
TOTAL EXPENDITURES	**—**	**$4,017,822,558**	**$3,560,776,135**	**$180,600,403**	**$108,446,020**	**$168,000,000**

Total Request

Expenditures	Used as a Cash Match	Total Means of Financing By Expenditure	Total State General Fund	Statutory Dedications Form ID 55939 G01 LOTTERY PROCEEDS	Statutory Dedications Form ID 55940 G10 SUPPORT EDUCATION
Salaries	—	—	—	—	—
Other Compensation	—	—	—	—	—
Related Benefits	—	—	—	—	—
TOTAL PERSONAL SERVICES	**—**	**—**	**—**	**—**	**—**
Travel	—	—	—	—	—
Operating Services	—	—	—	—	—
Supplies	—	—	—	—	—
TOTAL OPERATING EXPENSES	**—**	**—**	**—**	**—**	**—**
PROFESSIONAL SERVICES	**—**	**—**	**—**	**—**	**—**
Other Charges	—	4,023,822,558	3,734,776,135	180,600,403	108,446,020
Debt Service	—	—	—	—	—
Interagency Transfers	—	—	—	—	—
TOTAL OTHER CHARGES	**—**	**$4,023,822,558**	**$3,734,776,135**	**$180,600,403**	**$108,446,020**
Acquisitions	—	—	—	—	—
Major Repairs	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	**—**	**—**	**—**	**—**	**—**
TOTAL EXPENDITURES	**—**	**$4,023,822,558**	**$3,734,776,135**	**$180,600,403**	**$108,446,020**

REVENUE COLLECTIONS/INCOME

Statutory Dedications

G01 - Lottery Proceeds Fund

Source	Commitment Item	Commitment Item Name	FY2025-2026 Actuals	FY-2027 Estimate	FY2027-2028 Projected	Over/Under Current Year Estimate
SOURCE						
G01 LOTTERY PROCEEDS	4830014	INTRAFUND TRANSFER	202,609,794	180,600,403	180,600,403	—
Total Collections/Income			**$202,609,794**	**$180,600,403**	**$180,600,403**	**—**
TYPE						
Expenditures Source of Funding Form (BR-6)			202,609,794	180,600,403	180,600,403	—
Total Expenditures, Transfers and Carry Forwards to Next FY			**$202,609,794**	**$180,600,403**	**$180,600,403**	**—**
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	FY2025-2026 Actuals	FY-2027 Estimate	FY2027-2028 Projected	Over/Under Current Year Estimate
SOURCE						
G10 SUPPORT EDUCATION	4830014	INTRAFUND TRANSFER	108,446,020	108,446,020	108,446,020	—
Total Collections/Income			**$108,446,020**	**$108,446,020**	**$108,446,020**	**—**
TYPE						
Expenditures Source of Funding Form (BR-6)			108,446,020	108,446,020	108,446,020	—
Total Expenditures, Transfers and Carry Forwards to Next FY			**$108,446,020**	**$108,446,020**	**$108,446,020**	**—**
Difference in Total Collections/Income and Total Expenditures, Transfers and Carry Forwards to Next FY			**—**	**—**	**—**	**—**

V25 - Overcollections Fund

Source	Commitment Item	Commitment Item Name	FY2025-2026 Actuals	FY-2027 Estimate	FY2027-2028 Projected	Over/Under Current Year Estimate
SOURCE						
G10 SUPPORT EDUCATION	4830014	INTRAFUND TRANSFER	25,323,522	168,000,000	—	(168,000,000)
Total Collections/Income			**$25,323,522**	**$168,000,000**	**—**	**$(168,000,000)**
TYPE						
Expenditures Source of Funding Form (BR-6)			25,323,522	168,000,000	—	(168,000,000)
Total Expenditures, Transfers and Carry Forwards to Next FY			**$25,323,522**	**$168,000,000**	**—**	**$(168,000,000)**
Difference in Total Collections/Income and Total Expenditures, Transfers and Carry Forwards to Next FY			**—**	**—**	**—**	**—**

Justification of Differences

Form 57070 — 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

FY2027-2028 Request	Means of Financing	Description
180,600,403	Lottery Proceeds Fund	
$180,600,403		**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.**
108,446,020	Support Education In Louisiana First Fund	
$108,446,020		**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.**
3,734,776,135	State General Fund	
$3,734,776,135		**The MFP funds are used to fund the formula that determines the cost a minimum education for public K-12 schools.**
$4,023,822,558	**Total Other Charges**	

Continuation Budget Adjustments

AGENCY SUMMARY STATEMENT

Total Agency

Means of Financing

Description	Existing Operating Budget as of 10/01/2026	Non-Recurring	Inflation	Compulsory	Workload	Other	FY2027-2028 Requested Continuation Level
STATE GENERAL FUND (Direct)	3,560,776,135	6,000,000	—	—	—	168,000,000	3,734,776,135
STATE GENERAL FUND BY:	—	—	—	—	—	—	—
INTERAGENCY TRANSFERS	—	—	—	—	—	—	—
FEES & SELF-GENERATED	—	—	—	—	—	—	—
STATUTORY DEDICATIONS	457,046,423	—	—	—	—	(168,000,000)	289,046,423
FEDERAL FUNDS	—	—	—	—	—	—	—
TOTAL MEANS OF FINANCING	**$4,017,822,558**	**$6,000,000**	**—**	**—**	**—**	**—**	**$4,023,822,558**

Statutory Dedications

Description	Existing Operating Budget as of 10/01/2026	Non-Recurring	Inflation	Compulsory	Workload	Other	FY2027-2028 Requested Continuation Level
Lottery Proceeds Fund	180,600,403	—	—	—	—	—	180,600,403
Overcollections Fund	168,000,000	—	—	—	—	(168,000,000)	—
Support Education In Louisiana First Fund	108,446,020	—	—	—	—	—	108,446,020
Total:	**$457,046,423**	**—**	**—**	**—**	**—**	**$(168,000,000)**	**$289,046,423**

Expenditures and Positions

Description	Existing Operating Budget as of 10/01/2026	Non-Recurring	Inflation	Compulsory	Workload	Other	FY2027-2028 Requested Continuation Level
Salaries	—	—	—	—	—	—	—
Other Compensation	—	—	—	—	—	—	—
Related Benefits	—	—	—	—	—	—	—
TOTAL PERSONAL SERVICES	**—**	**—**	**—**	**—**	**—**	**—**	**—**
Travel	—	—	—	—	—	—	—
Operating Services	—	—	—	—	—	—	—
Supplies	—	—	—	—	—	—	—
TOTAL OPERATING EXPENSES	**—**	**—**	**—**	**—**	**—**	**—**	**—**
PROFESSIONAL SERVICES	**—**	**—**	**—**	**—**	**—**	**—**	**—**
Other Charges	4,017,822,558	6,000,000	—	—	—	—	4,023,822,558
Debt Service	—	—	—	—	—	—	—
Interagency Transfers	—	—	—	—	—	—	—
TOTAL OTHER CHARGES	**$4,017,822,558**	**$6,000,000**	**—**	**—**	**—**	**—**	**$4,023,822,558**
Acquisitions	—	—	—	—	—	—	—
Major Repairs	—	—	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	**—**	**—**	**—**	**—**	**—**	**—**	**—**
TOTAL EXPENDITURES	**$4,017,822,558**	**$6,000,000**	**—**	**—**	**—**	**—**	**$4,023,822,558**
Classified	—	—	—	—	—	—	—
Unclassified	—	—	—	—	—	—	—
TOTAL AUTHORIZED T.O. POSITIONS	**—**	**—**	**—**	**—**	**—**	**—**	**—**
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	**—**	**—**	**—**	**—**	**—**	**—**	**—**
TOTAL NON-T.O. FTE POSITIONS	**—**	**—**	**—**	**—**	**—**	**—**	**—**

CONTINUATION BUDGET ADJUSTMENTS - SUMMARIZED

Form 60083 — Non-Recur High Doseage Tutoring Reduction

Means of Financing

	Amount
STATE GENERAL FUND (Direct)	6,000,000
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	—
FEES & SELF-GENERATED	—
STATUTORY DEDICATIONS	—
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	**$6,000,000**

Positions

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

Expenditures

	Amount
Salaries	—
Other Compensation	—
Related Benefits	—
TOTAL PERSONAL SERVICES	**—**
Travel	—
Operating Services	—
Supplies	—
TOTAL OPERATING EXPENSES	**—**
PROFESSIONAL SERVICES	**—**
Other Charges	6,000,000
Debt Service	—
Interagency Transfers	—
TOTAL OTHER CHARGES	**$6,000,000**
Acquisitions	—
Major Repairs	—
TOTAL ACQ. & MAJOR REPAIRS	**—**
TOTAL EXPENDITURES	**$6,000,000**

Form 62233 — 695 Non Recur transfer to Overcollections

Means of Financing

	Amount
STATE GENERAL FUND (Direct)	168,000,000
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	—
FEES & SELF-GENERATED	—
STATUTORY DEDICATIONS	(168,000,000)
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	**—**

Positions

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

Expenditures

	Amount
Salaries	—
Other Compensation	—
Related Benefits	—
TOTAL PERSONAL SERVICES	**—**
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	**—**

PROGRAM SUMMARY STATEMENT

6951 - Minimum Foundation

Means of Financing

Description	Existing Operating Budget as of 10/01/2026	Non-Recurring	Inflation	Compulsory	Workload	Other	FY2027-2028 Requested Continuation Level
STATE GENERAL FUND (Direct)	3,560,776,135	6,000,000	—	—	—	168,000,000	3,734,776,135
STATE GENERAL FUND BY:	—	—	—	—	—	—	—
INTERAGENCY TRANSFERS	—	—	—	—	—	—	—
FEES & SELF-GENERATED	—	—	—	—	—	—	—
STATUTORY DEDICATIONS	457,046,423	—	—	—	—	(168,000,000)	289,046,423
FEDERAL FUNDS	—	—	—	—	—	—	—
TOTAL MEANS OF FINANCING	**$4,017,822,558**	**$6,000,000**	**—**	**—**	**—**	**—**	**$4,023,822,558**

Statutory Dedications

Description	Existing Operating Budget as of 10/01/2026	Non-Recurring	Inflation	Compulsory	Workload	Other	FY2027-2028 Requested Continuation Level
Lottery Proceeds Fund	180,600,403	—	—	—	—	—	180,600,403
Overcollections Fund	168,000,000	—	—	—	—	(168,000,000)	—
Support Education In Louisiana First Fund	108,446,020	—	—	—	—	—	108,446,020
Total:	**$457,046,423**	**—**	**—**	**—**	**—**	**$(168,000,000)**	**$289,046,423**

Expenditures and Positions

Description	Existing Operating Budget as of 10/01/2026	Non-Recurring	Inflation	Compulsory	Workload	Other	FY2027-2028 Requested Continuation Level
Salaries	—	—	—	—	—	—	—
Other Compensation	—	—	—	—	—	—	—
Related Benefits	—	—	—	—	—	—	—
TOTAL PERSONAL SERVICES	**—**	**—**	**—**	**—**	**—**	**—**	**—**
Travel	—	—	—	—	—	—	—
Operating Services	—	—	—	—	—	—	—
Supplies	—	—	—	—	—	—	—
TOTAL OPERATING EXPENSES	**—**	**—**	**—**	**—**	**—**	**—**	**—**
PROFESSIONAL SERVICES	**—**	**—**	**—**	**—**	**—**	**—**	**—**
Other Charges	4,017,822,558	6,000,000	—	—	—	—	4,023,822,558
Debt Service	—	—	—	—	—	—	—
Interagency Transfers	—	—	—	—	—	—	—
TOTAL OTHER CHARGES	**$4,017,822,558**	**$6,000,000**	**—**	**—**	**—**	**—**	**$4,023,822,558**
Acquisitions	—	—	—	—	—	—	—
Major Repairs	—	—	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	**—**	**—**	**—**	**—**	**—**	**—**	**—**
TOTAL EXPENDITURES	**$4,017,822,558**	**$6,000,000**	**—**	**—**	**—**	**—**	**$4,023,822,558**
Classified	—	—	—	—	—	—	—
Unclassified	—	—	—	—	—	—	—
TOTAL AUTHORIZED T.O. POSITIONS	**—**	**—**	**—**	**—**	**—**	**—**	**—**
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	**—**	**—**	**—**	**—**	**—**	**—**	**—**
TOTAL NON-T.O. FTE POSITIONS	**—**	**—**	**—**	**—**	**—**	**—**	**—**

CONTINUATION BUDGET ADJUSTMENTS - BY PROGRAM

Form 60083 — Non-Recur High Doseage Tutoring Reduction

6951 - Minimum Foundation

MEANS OF FINANCING

	Amount
STATE GENERAL FUND (Direct)	6,000,000
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	—
FEES & SELF-GENERATED	—
STATUTORY DEDICATIONS	—
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	**$6,000,000**

AUTHORIZED POSITIONS

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

EXPENDITURES

	Amount
Salaries	—
Other Compensation	—
Related Benefits	—
TOTAL PERSONAL SERVICES	**—**
Travel	—
Operating Services	—
Supplies	—
TOTAL OPERATING EXPENSES	**—**
PROFESSIONAL SERVICES	**—**
Other Charges	6,000,000
Debt Service	—
Interagency Transfers	—
TOTAL OTHER CHARGES	**$6,000,000**
Acquisitions	—
Major Repairs	—
TOTAL ACQ. & MAJOR REPAIRS	**—**
TOTAL EXPENDITURES	**$6,000,000**

Question	Narrative Response
Explain the need for this request.	Non recur of legislative line item
Cite performance indicators for the adjustment.	N/A
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 62233 — 695 Non Recur transfer to Overcollections

6951 - Minimum Foundation

MEANS OF FINANCING

	Amount
STATE GENERAL FUND (Direct)	168,000,000
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	—
FEES & SELF-GENERATED	—
STATUTORY DEDICATIONS	(168,000,000)
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	**—**

EXPENDITURES

	Amount
Salaries	—
Other Compensation	—
Related Benefits	—
TOTAL PERSONAL SERVICES	**—**
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	**—**

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	(168,000,000)
Total:	**$(168,000,000)**

Question	Narrative Response
Explain the need for this request.	Non Recur of transfer from SGF to Overcollections
Cite performance indicators for the adjustment.	N/A
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



This page has been intentionally left blank

Technical and Other Adjustments

AGENCY SUMMARY STATEMENT

Total Agency

Means of Financing	Existing Operating Budget as of 10/01/2026	FY2027-2028 Requested Continuation Adjustment	FY2027-2028 Requested in this Adjustment Package	FY2027-2028 Requested Realignment
STATE GENERAL FUND (Direct)	3,560,776,135	174,000,000	—	3,734,776,135
STATE GENERAL FUND BY:	—	—	—	—
INTERAGENCY TRANSFERS	—	—	—	—
FEES & SELF-GENERATED	—	—	—	—
STATUTORY DEDICATIONS	457,046,423	(168,000,000)	—	289,046,423
FEDERAL FUNDS	—	—	—	—
TOTAL MEANS OF FINANCING	**$4,017,822,558**	**$6,000,000**	**—**	**$4,023,822,558**
Salaries	—	—	—	—
Other Compensation	—	—	—	—
Related Benefits	—	—	—	—
TOTAL PERSONAL SERVICES	**—**	**—**	**—**	**—**
Travel	—	—	—	—
Operating Services	—	—	—	—
Supplies	—	—	—	—
TOTAL OPERATING EXPENSES	**—**	**—**	**—**	**—**
PROFESSIONAL SERVICES	**—**	**—**	**—**	**—**
Other Charges	4,017,822,558	6,000,000	—	4,023,822,558
Debt Service	—	—	—	—
Interagency Transfers	—	—	—	—
TOTAL OTHER CHARGES	**$4,017,822,558**	**$6,000,000**	**—**	**$4,023,822,558**
Acquisitions	—	—	—	—
Major Repairs	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	**—**	**—**	**—**	**—**
TOTAL EXPENDITURES	**$4,017,822,558**	**$6,000,000**	**—**	**$4,023,822,558**
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 10/01/2026	FY2027-2028 Requested Continuation Adjustment	FY2027-2028 Requested in this Adjustment Package	FY2027-2028 Requested Realignment
STATE GENERAL FUND (Direct)	3,560,776,135	174,000,000	—	3,734,776,135
STATE GENERAL FUND BY:	—	—	—	—
INTERAGENCY TRANSFERS	—	—	—	—
FEES & SELF-GENERATED	—	—	—	—
STATUTORY DEDICATIONS	457,046,423	(168,000,000)	—	289,046,423
FEDERAL FUNDS	—	—	—	—
TOTAL MEANS OF FINANCING	**$4,017,822,558**	**$6,000,000**	**—**	**$4,023,822,558**
Salaries	—	—	—	—
Other Compensation	—	—	—	—
Related Benefits	—	—	—	—
TOTAL PERSONAL SERVICES	**—**	**—**	**—**	**—**
Travel	—	—	—	—
Operating Services	—	—	—	—
Supplies	—	—	—	—
TOTAL OPERATING EXPENSES	**—**	**—**	**—**	**—**
PROFESSIONAL SERVICES	**—**	**—**	**—**	**—**
Other Charges	4,017,822,558	6,000,000	—	4,023,822,558
Debt Service	—	—	—	—
Interagency Transfers	—	—	—	—
TOTAL OTHER CHARGES	**$4,017,822,558**	**$6,000,000**	**—**	**$4,023,822,558**
Acquisitions	—	—	—	—
Major Repairs	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	**—**	**—**	**—**	**—**
TOTAL EXPENDITURES	**$4,017,822,558**	**$6,000,000**	**—**	**$4,023,822,558**
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 10/01/2026	FY2027-2028 Requested Continuation Adjustment	FY2027-2028 Requested in Technical/Other Package	FY2027-2028 Requested New/Expanded	FY2027-2028 Requested Realignment
STATE GENERAL FUND (Direct)	3,560,776,135	174,000,000	—	—	3,734,776,135
STATE GENERAL FUND BY:	—	—	—	—	—
INTERAGENCY TRANSFERS	—	—	—	—	—
FEES & SELF-GENERATED	—	—	—	—	—
STATUTORY DEDICATIONS	457,046,423	(168,000,000)	—	—	289,046,423
FEDERAL FUNDS	—	—	—	—	—
TOTAL MEANS OF FINANCING	**$4,017,822,558**	**$6,000,000**	**—**	**—**	**$4,023,822,558**
Salaries	—	—	—	—	—
Other Compensation	—	—	—	—	—
Related Benefits	—	—	—	—	—
TOTAL PERSONAL SERVICES	**—**	**—**	**—**	**—**	**—**
Travel	—	—	—	—	—
Operating Services	—	—	—	—	—
Supplies	—	—	—	—	—
TOTAL OPERATING EXPENSES	**—**	**—**	**—**	**—**	**—**
PROFESSIONAL SERVICES	**—**	**—**	**—**	**—**	**—**
Other Charges	4,017,822,558	6,000,000	—	—	4,023,822,558
Debt Service	—	—	—	—	—
Interagency Transfers	—	—	—	—	—
TOTAL OTHER CHARGES	**$4,017,822,558**	**$6,000,000**	**—**	**—**	**$4,023,822,558**
Acquisitions	—	—	—	—	—
Major Repairs	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	**—**	**—**	**—**	**—**	**—**
TOTAL EXPENDITURES	**$4,017,822,558**	**$6,000,000**	**—**	**—**	**$4,023,822,558**
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 10/01/2026	FY2027-2028 Requested Continuation Adjustment	FY2027-2028 Requested in Technical/Other Package	FY2027-2028 Requested New/Expanded	FY2027-2028 Requested Realignment
Lottery Proceeds Fund	180,600,403	—	—	—	180,600,403
Overcollections Fund	168,000,000	(168,000,000)	—	—	—
Support Education In Louisiana First Fund	108,446,020	—	—	—	108,446,020
Total:	**$457,046,423**	**$(168,000,000)**	**—**	**—**	**$289,046,423**

PROGRAM SUMMARY STATEMENT

6951 - Minimum Foundation

Means of Financing and Expenditures	Existing Operating Budget as of 10/01/2026	FY2027-2028 Requested Continuation Adjustment	FY2027-2028 Requested in Technical/Other Package	FY2027-2028 Requested New/Expanded	FY2027-2028 Requested Realignment
STATE GENERAL FUND (Direct)	3,560,776,135	174,000,000	—	—	3,734,776,135
STATE GENERAL FUND BY:	—	—	—	—	—
INTERAGENCY TRANSFERS	—	—	—	—	—
FEES & SELF-GENERATED	—	—	—	—	—
STATUTORY DEDICATIONS	457,046,423	(168,000,000)	—	—	289,046,423
FEDERAL FUNDS	—	—	—	—	—
TOTAL MEANS OF FINANCING	**$4,017,822,558**	**$6,000,000**	**—**	**—**	**$4,023,822,558**
Salaries	—	—	—	—	—
Other Compensation	—	—	—	—	—
Related Benefits	—	—	—	—	—
TOTAL PERSONAL SERVICES	**—**	**—**	**—**	**—**	**—**
Travel	—	—	—	—	—
Operating Services	—	—	—	—	—
Supplies	—	—	—	—	—
TOTAL OPERATING EXPENSES	**—**	**—**	**—**	**—**	**—**
PROFESSIONAL SERVICES	**—**	**—**	**—**	**—**	**—**
Other Charges	4,017,822,558	6,000,000	—	—	4,023,822,558
Debt Service	—	—	—	—	—
Interagency Transfers	—	—	—	—	—
TOTAL OTHER CHARGES	**$4,017,822,558**	**$6,000,000**	**—**	**—**	**$4,023,822,558**
Acquisitions	—	—	—	—	—
Major Repairs	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	**—**	**—**	**—**	**—**	**—**
TOTAL EXPENDITURES	**$4,017,822,558**	**$6,000,000**	**—**	**—**	**$4,023,822,558**
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 10/01/2026	FY2027-2028 Requested Continuation Adjustment	FY2027-2028 Requested in Technical/Other Package	FY2027-2028 Requested New/Expanded	FY2027-2028 Requested Realignment
Lottery Proceeds Fund	180,600,403	—	—	—	180,600,403
Overcollections Fund	168,000,000	(168,000,000)	—	—	—
Support Education In Louisiana First Fund	108,446,020	—	—	—	108,446,020
Total:	**$457,046,423**	**$(168,000,000)**	**—**	**—**	**$289,046,423**



This page has been intentionally left blank

Total Request Summary

AGENCY SUMMARY STATEMENT

Total Agency

Means of Financing

Description	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Requested Continuation Adjustments	FY2027-2028 Requested in Technical/Other Adjustments	FY2027-2028 Requested New or Expanded Adjustments	FY2027-2028 Total Request	Over/Under EOB
STATE GENERAL FUND (Direct)	3,873,607,500	3,560,776,135	174,000,000	—	—	3,734,776,135	174,000,000
STATE GENERAL FUND BY:	—	—	—	—	—	—	—
INTERAGENCY TRANSFERS	—	—	—	—	—	—	—
FEES & SELF-GENERATED	—	—	—	—	—	—	—
STATUTORY DEDICATIONS	336,379,336	457,046,423	(168,000,000)	—	—	289,046,423	(168,000,000)
FEDERAL FUNDS	—	—	—	—	—	—	—
TOTAL MEANS OF FINANCING	**$4,209,986,836**	**$4,017,822,558**	**$6,000,000**	**—**	**—**	**$4,023,822,558**	**$6,000,000**

Statutory Dedications

Description	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Requested Continuation Adjustments	FY2027-2028 Requested in Technical/Other Adjustments	FY2027-2028 Requested New or Expanded Adjustments	FY2027-2028 Total Request	Over/Under EOB
Lottery Proceeds Fund	202,609,794	180,600,403	—	—	—	180,600,403	—
Overcollections Fund	25,323,522	168,000,000	(168,000,000)	—	—	—	(168,000,000)
Support Education In Louisiana First Fund	108,446,020	108,446,020	—	—	—	108,446,020	—
Total:	**$336,379,336**	**$457,046,423**	**$(168,000,000)**	**—**	**—**	**$289,046,423**	**$(168,000,000)**

Expenditures and Positions

Description	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Requested Continuation Adjustments	FY2027-2028 Requested in Technical/Other Adjustments	FY2027-2028 Requested New or Expanded Adjustments	FY2027-2028 Total Request	Over/Under EOB
Salaries	—	—	—	—	—	—	—
Other Compensation	—	—	—	—	—	—	—
Related Benefits	—	—	—	—	—	—	—
TOTAL PERSONAL SERVICES	**—**	**—**	**—**	**—**	**—**	**—**	**—**
Travel	—	—	—	—	—	—	—
Operating Services	—	—	—	—	—	—	—
Supplies	—	—	—	—	—	—	—
TOTAL OPERATING EXPENSES	**—**	**—**	**—**	**—**	**—**	**—**	**—**
PROFESSIONAL SERVICES	**—**	**—**	**—**	**—**	**—**	**—**	**—**
Other Charges	4,209,986,836	4,017,822,558	6,000,000	—	—	4,023,822,558	6,000,000
Debt Service	—	—	—	—	—	—	—
Interagency Transfers	—	—	—	—	—	—	—
TOTAL OTHER CHARGES	**$4,209,986,836**	**$4,017,822,558**	**$6,000,000**	**—**	**—**	**$4,023,822,558**	**$6,000,000**
Acquisitions	—	—	—	—	—	—	—
Major Repairs	—	—	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	**—**	**—**	**—**	**—**	**—**	**—**	**—**
TOTAL EXPENDITURES	**$4,209,986,836**	**$4,017,822,558**	**$6,000,000**	**—**	**—**	**$4,023,822,558**	**$6,000,000**
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	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Requested Continuation Adjustments	FY2027-2028 Requested in Technical/Other Adjustments	FY2027-2028 Requested New or Expanded Adjustments	FY2027-2028 Total Request	Over/Under EOB
STATE GENERAL FUND (Direct)	3,873,607,500	3,560,776,135	174,000,000	—	—	3,734,776,135	174,000,000
STATE GENERAL FUND BY:	—	—	—	—	—	—	—
INTERAGENCY TRANSFERS	—	—	—	—	—	—	—
FEES & SELF-GENERATED	—	—	—	—	—	—	—
STATUTORY DEDICATIONS	336,379,336	457,046,423	(168,000,000)	—	—	289,046,423	(168,000,000)
FEDERAL FUNDS	—	—	—	—	—	—	—
TOTAL MEANS OF FINANCING	**$4,209,986,836**	**$4,017,822,558**	**$6,000,000**	**—**	**—**	**$4,023,822,558**	**$6,000,000**

Statutory Dedications

Description	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Requested Continuation Adjustments	FY2027-2028 Requested in Technical/Other Adjustments	FY2027-2028 Requested New or Expanded Adjustments	FY2027-2028 Total Request	Over/Under EOB
Lottery Proceeds Fund	202,609,794	180,600,403	—	—	—	180,600,403	—
Overcollections Fund	25,323,522	168,000,000	(168,000,000)	—	—	—	(168,000,000)
Support Education In Louisiana First Fund	108,446,020	108,446,020	—	—	—	108,446,020	—
Total:	**$336,379,336**	**$457,046,423**	**$(168,000,000)**	**—**	**—**	**$289,046,423**	**$(168,000,000)**

Expenditures and Positions

Description	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Requested Continuation Adjustments	FY2027-2028 Requested in Technical/Other Adjustments	FY2027-2028 Requested New or Expanded Adjustments	FY2027-2028 Total Request	Over/Under EOB
Salaries	—	—	—	—	—	—	—
Other Compensation	—	—	—	—	—	—	—
Related Benefits	—	—	—	—	—	—	—
TOTAL PERSONAL SERVICES	**—**	**—**	**—**	**—**	**—**	**—**	**—**
Travel	—	—	—	—	—	—	—
Operating Services	—	—	—	—	—	—	—
Supplies	—	—	—	—	—	—	—
TOTAL OPERATING EXPENSES	**—**	**—**	**—**	**—**	**—**	**—**	**—**
PROFESSIONAL SERVICES	**—**	**—**	**—**	**—**	**—**	**—**	**—**
Other Charges	4,209,986,836	4,017,822,558	6,000,000	—	—	4,023,822,558	6,000,000
Debt Service	—	—	—	—	—	—	—
Interagency Transfers	—	—	—	—	—	—	—
TOTAL OTHER CHARGES	**$4,209,986,836**	**$4,017,822,558**	**$6,000,000**	**—**	**—**	**$4,023,822,558**	**$6,000,000**
Acquisitions	—	—	—	—	—	—	—
Major Repairs	—	—	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	**—**	**—**	**—**	**—**	**—**	**—**	**—**
TOTAL EXPENDITURES	**$4,209,986,836**	**$4,017,822,558**	**$6,000,000**	**—**	**—**	**$4,023,822,558**	**$6,000,000**
Classified	—	—	—	—	—	—	—
Unclassified	—	—	—	—	—	—	—
TOTAL AUTHORIZED T.O. POSITIONS	**—**	**—**	**—**	**—**	**—**	**—**	**—**
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	**—**	**—**	**—**	**—**	**—**	**—**	**—**
TOTAL NON-T.O. FTE POSITIONS	**—**	**—**	**—**	**—**	**—**	**—**	**—**



This page has been intentionally left blank

Addenda

Department: 19D - LDOE

Agency: 695 MFP

STATE OF LOUISIANA
Childrens Budget
Department Summary

CHILD - DS

Fiscal Year 2027 - 2028

Report Date: 10/30/26

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	$3,734,776,135	$0	$0	$289,046,423	$0	$4,023,822,558	0
			Total:	**$3,734,776,135**	**$0**	**$0**	**$289,046,423**	**$0**	**$4,023,822,558**	**0**

Department: 19D - LDOE
Agency: 695 MFP

STATE OF LOUISIANA
Childrens Budget
by Department

CHILD - DC
Fiscal Year 2027 - 2028
Report Date: 10/30/26

Means of Financing:	Existing Operating Budget	Requested Continuation	Requested NE	Total Requested	Total Recommended
STATE GENERAL FUND (Direct)	$3,560,776,135	$6,000,000	$0	$3,734,776,135	$0
STATE GENERAL FUND BY:					
INTERAGENCY TRANSFERS	$0	$0	$0	$0	$0
FEES & SELF-GENERATED	$0	$0	$0	$0	$0
STATUTORY DEDICATIONS	$289,046,423	$0	$0	$289,046,423	$0
FEDERAL FUNDS	$0	$0	$0	$0	$0
TOTAL MEANS OF FINANCING	**$3,849,822,558**	**$6,000,000**	**$0**	**$4,023,822,558**	**$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	$3,849,822,558	$6,000,000	$0	$4,023,822,558	$0
Debt Service	$0	$0	$0	$0	$0
Interagency Transfers	$0	$0	$0	$0	$0
TOTAL OTHER CHARGES	**$3,849,822,558**	**$6,000,000**	**$0**	**$4,023,822,558**	**$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 2027 - 2028
Report Date: 10/30/26

TOTAL EXPENDITURES	**$3,849,822,558**	**$6,000,000**	**$0**	**$4,023,822,558**	**$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**

Department: 19D - LDOE
Agency: 695 MFP

STATE OF LOUISIANA
Childrens Budget
Agency Summary

CHILD - AS
Fiscal Year 2027 - 2028
Report Date: 10/30/26

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	$3,734,776,135	$0	$0	$289,046,423	$0	$4,023,822,558	0
			Total:	**$3,734,776,135**	**$0**	**$0**	**$289,046,423**	**$0**	**$4,023,822,558**	**0**

695 - Minimum Foundation Program

Means of Financing:	Existing Operating Budget	Requested Continuation	Requested NE	Total Requested	Total Recommended
STATE GENERAL FUND (Direct)	$3,560,776,135	$6,000,000	$0	$3,734,776,135	$0
STATE GENERAL FUND BY:					
INTERAGENCY TRANSFERS	$0	$0	$0	$0	$0
FEES & SELF-GENERATED	$0	$0	$0	$0	$0
STATUTORY DEDICATIONS	$289,046,423	$0	$0	$289,046,423	$0
FEDERAL FUNDS	$0	$0	$0	$0	$0
TOTAL MEANS OF FINANCING	**$3,849,822,558**	**$6,000,000**	**$0**	**$4,023,822,558**	**$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	$3,849,822,558	$6,000,000	$0	$4,023,822,558	$0
Debt Service	$0	$0	$0	$0	$0
Interagency Transfers	$0	$0	$0	$0	$0
TOTAL OTHER CHARGES	**$3,849,822,558**	**$6,000,000**	**$0**	**$4,023,822,558**	**$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 2027 - 2028
Report Date: 10/30/26

TOTAL ACQ. & MAJOR REPAIRS	**$0**	**$0**	**$0**	**$0**	**$0**
TOTAL EXPENDITURES	**$3,849,822,558**	**$6,000,000**	**$0**	**$4,023,822,558**	**$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**

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)	$3,560,776,135	$6,000,000	$0	$3,734,776,135	$0
STATE GENERAL FUND BY:					
INTERAGENCY TRANSFERS	$0	$0	$0	$0	$0
FEES & SELF-GENERATED	$0	$0	$0	$0	$0
STATUTORY DEDICATIONS	$289,046,423	$0	$0	$289,046,423	$0
FEDERAL FUNDS	$0	$0	$0	$0	$0
TOTAL MEANS OF FINANCING	**$3,849,822,558**	**$6,000,000**	**$0**	**$4,023,822,558**	**$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	$3,849,822,558	$6,000,000	$0	$4,023,822,558	$0
Debt Service	$0	$0	$0	$0	$0
Interagency Transfers	$0	$0	$0	$0	$0
TOTAL OTHER CHARGES	**$3,849,822,558**	**$6,000,000**	**$0**	**$4,023,822,558**	**$0**

Acquisitions	$0	$0	$0	$0	$0
Major Repairs	$0	$0	$0	$0	$0
TOTAL ACQ. & MAJOR REPAIRS	**$0**	**$0**	**$0**	**$0**	**$0**
TOTAL EXPENDITURES	**$3,849,822,558**	**$6,000,000**	**$0**	**$4,023,822,558**	**$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**

Form ID:	58109
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.

GENERAL ADDENDA

The 2027-2028 MFP Formula Budget Request is based on the FY2026-2027 Act 1 of 2026 Regular Legislative Session, Agency 695 Appropriation (all MOF) for the formula, which is $4,017,822,558. In March 2027, BESE will consider and adopt a new formula for FY2027-2028, which could be different and result in a different projected cost. The 2027-2028 Budget Request is a placeholder until a new formula is adopted and an associated projected cost is calculated.



This page has been intentionally left blank



This page has been intentionally left blank