



Finance And Administration
Associate Vice President for Finance And Administration

TO: Campus Chief Financial Officers

FROM: Wendy C. Simoneaux, CPA, CFGM, CGMA
Associate Vice President for Finance and Administration

SUBJECT: FY 2015-16 Operating Budget Instructions

DATE: July 2, 2015

The Board of Supervisors will consider and act on the University's proposed FY 2015-16 operating budget at its meeting on September 18, 2015. Vice President Layzell will summarize the significant issues in the budget in a presentation to the board. The printed FY2015-16 operating budget will again consist of the budget forms issued by the Board of Regents. All budget materials will be due in electronic format via an email to Jim Buras at jburas@lsu.edu with a copy to Wendy Simoneaux at wendys@lsu.edu **no later than Friday, August 14th**. The resubmission of the BOR forms with the FY 2014-15 actual data and the OPB forms (BR, Sunset, Children's, etc.) will be due on **September 11th** to comply with the Board of Regents' deadline of October 1, 2015.

Operating Budget:

The forms and detailed instructions for completion from the Board of Regents are being provided in an email attached to this memo. Please note that the forms will not be on the Board of Regents website until the first week in August due to website maintenance.

For your information, please also find attached the Louisiana Postsecondary Education Comparison of Final FY 2014-15 Funding to the FY 2015-16 Appropriation Letter, which details your ending FY 2014-15 and beginning FY 2015-16 operating budgets. At this time, the FY 2015-16 WISE funds are being held at the Board of Regents pending their approved allocation by the WISE Council and will not be included in your budget submissions. It should be noted that the Board of Regents will hold its FY 2015-16 operating budget hearings on **September 23rd**.

The Health Care Services Division, and Pennington Biomedical Research Center should submit BOR-1, BOR-2, BOR-3 and BOR-3A for their FY 2015-16 operating budgets by **Friday, August 14th** and the Division of Administration's budget forms for these units should be submitted to us by **September 11th**.

It should also be noted that the Paul M. Hebert Law Center and the former System Office will need to coordinate submission of prior year data to LSU A&M for consolidation of information into the LSU A&M campus submission.



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FY 2015-16 Priorities:

Please provide by **Friday, August 14th**, a narrative outlining your campus' top budget priorities for FY 2015-16.

Maximum Support for Athletics:

Although the University does not allow its entities to use state funds to subsidize athletics, the amount of maximum state support for FY 2015-16 pursuant to the Board of Regents policy will be forthcoming under separate cover as soon as it is received from the Board of Regents.

FY 2015-16 LSU Institution Charge:

The institution should budget the appropriate institution allocation charge from the table below. The charge is calculated in the same manner in which it was calculated last year, with the exception of HSCS and HCSD. The charge is 11 basis points based on the institutions actual FY 2013-14 revenue. HSCS and HCSD charges were kept at the same adjusted rate as FY 2014-15 due to the impact of the hospitals that are transitioning away from those entities.

	Unrestricted	Restricted	Total	Total Campus Charge
LSU-A	\$14,771,208	\$9,083,728	\$23,854,936	\$26,240
LSU-E	\$11,464,033	\$8,557,830	\$20,021,863	\$22,024
LSU-S	\$23,716,822	\$18,807,045	\$42,523,867	\$46,776
HSC-NO	\$132,389,705	\$399,470,683	\$531,860,388	\$585,046
HSC-SHRV	\$60,766,150	\$306,747,415	\$367,513,565	\$237,292
HCSD	\$291,703,363	\$1,813,250	\$293,516,613	\$27,591
AgCenter	\$89,296,935	\$42,239,656	\$131,536,591	\$144,690
PBRC	\$14,275,607	\$49,247,995	\$63,523,602	\$69,876
TOTAL	\$638,383,823	\$835,967,602	\$1,474,351,425	\$1,159,535

FY 2015-16 Internal Auditor Reimbursement

This year, campuses will be charged for the year in the first quarter for the Internal Auditors as follows:

Campus	IA Estimated Budget
HSC-NO	\$158,567
HSC-SHRV	\$158,567
HCSD	\$132,139
TOTAL	\$449,273



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FY 2015-16 University Salary Reporting and Guidelines:

At this time, the President has not authorized a general merit-based pay plan for University faculty and professional staff for FY 2015-16 in order to maintain the flexibility needed to address mandated cost increases and other continuing budget pressures. In addition, if your campus is not able to provide classified employees with their full merit increase by the October 1st deadline, you must receive an approved layoff avoidance plan from the Department of Civil Service.

Annual Tuition and Mandatory Fees:

The Board of Regents is again asking for our schedule of Annual Tuition and Mandatory Fees for FY 2015-16. I am attaching the file that we compiled from LSU campuses earlier this week and am asking that you verify by **July 17th** that your campus' information is correct.

If you have any questions, please do not hesitate to contact Wendy Simoneaux at wendys@lsu.edu or Jim Buras at jburas@lsu.edu.

Attachments

Cc: President Alexander
Campus CEO's
Vice President Layzell