



Finance and Administration

TO: Campus Chief Financial Officers

FROM: Jim Buras, CPA ^{JB}
Assistant Vice President for Finance and Administration

SUBJECT: FY 2022 Operating Budget Instructions

DATE: July 13, 2021

The Board of Supervisors will consider and act on the University's proposed FY 2022 operating budget at its meeting on September 10, 2021. Executive Vice President Donna Torres will summarize the significant issues in the budget in a presentation to the Board of Supervisors. The printed FY 2022 operating budget will again consist of the budget forms issued by the Board of Regents. All budget materials (BOR Forms) will be due in electronic format via an email to me at jburas@lsu.edu **no later than Friday, August 13, 2021**. The resubmission of the BOR forms with the FY 2021 actual data and the OPB forms (Operational Plan, Addenda, etc.) will be due to me on **Friday, September 3, 2021** to allow time to comply with the Board of Regents' deadline of September 27, 2021.

FY 2022 Operating Budget

The letters, instructions, and forms needed to complete the FY 2021-2022 Budget Submission Process were emailed under separate cover on July 7, 2021. All of these documents are posted on the Finance and Facilities section on the Board of Regents [website](#).

- **Budget Forms** - please ensure that you use the current BOR budget forms that were emailed July 7, 2021, and also available on the Board of Regents [website](#).

FY 2022 Appropriation Letters received from the Office of Planning & Budget were emailed July 6, 2021, under separate cover.

The **Health Care Services Division**, and **Pennington Biomedical Research Center** should submit BOR-1, BOR-2, BOR-3 and BOR-3A for their FY 2022 operating budgets by **Friday, August 13, 2021** and the Division of Administration's budget forms (if applicable) for these units should be submitted to us by **Friday, September 3, 2021**.

FY 2022 Priorities

Please provide by **Friday, August 13, 2021**, a narrative outlining your campus' top budget priorities for FY 2022.

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 2022 pursuant to the Board of Regents policy was emailed July 7, 2021, under separate cover.



FY 2022 LSU Institution Charge

The institutions should budget the appropriate institution allocation charge. Final FY 2022 institutional charges are pending review and approval by President Tate. The preliminary charges below are calculated using the same general methodology in which it was calculated last year. For all campuses, the preliminary charges this year are 15 basis points based on the campus’s actual FY 2020 revenue. Any necessary changes to these amounts based on the build-out of President Tate’s leadership team will be communicated once President Tate has approved.

	Unrestricted	Restricted	Total	Total Campus Charge
LSU-A	\$23,876,165	\$16,094,699	\$39,970,864	\$59,956
LSU-E	\$14,535,969	\$13,507,786	\$28,043,755	\$42,066
LSU-S	\$59,539,957	\$19,055,857	\$78,595,814	\$117,894
HSC-NO	\$151,699,347	\$504,822,072	\$656,521,419	\$984,782
HSC-SHRV	\$87,535,119	\$286,182,427	\$373,717,546	\$560,576
HCSD	\$65,562,934	\$12,451,027	\$78,013,961	\$117,021
AgCenter				N/A ¹
PBRC				N/A ¹
TOTAL	\$402,749,491	\$852,113,868	\$1,254,863,359	\$1,882,295

¹ Ag Center and PBRC no longer included in Institution Charge effective FY 2018. Included in LSU Campus indirect charge model instead.

FY 2022 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	\$199,437
HSC-SHRV	\$199,437
HCSD	\$170,946
TOTAL	\$569,820



FY 2022 Health Care Policy Reimbursement

LSU Health New Orleans and LSU Health Shreveport fund equally (50/50) the LSU Health Care Policy restricted fund program expenditures. Like the University cost allocation process for the Institution Charge and Internal Auditor Reimbursement, the health science centers will be charged semi-annually for actual expenditures as of December 31, 2021, and June 30, 2022.

ERP/Business Process Systems Charges

Below is a schedule of the ERP/Business Process Systems (Workday) expenses applicable to LSU shared services campuses for Fiscal Year 2022. The total ERP/Business Process Systems charges are based upon actual expenditures in Fiscal Year 2021.

Campus	Shared IT Expense Allocation
LSU A&M	\$1,877,365
LSUA	\$ 93,464
LSUE	\$ 68,561
LSUS	\$136,426
LSU AgCenter	\$334,434
PBRC	\$128,263
TOTAL	\$2,638,513

Annual Tuition and Mandatory Fees:

The Board of Regents is requesting completion of the FY 2021-2022 Mandatory Tuition & Fees Survey. The workbook and instructions were sent July 6, 2021, under separate cover, and can also be downloaded at <http://www.regents.la.gov/page/annual-mandatory-attendance-fees>.

Please email the completed forms to Jim Buras at jburas@lsu.edu by **Friday, July 23, 2021**.

Recap of Information sent under Separate Cover (BOR & OPB)

Information sent under separate cover includes:

- FY 2021-2022 BOR Budget Submission Forms & Operating Budget Request (sent July 7, 2021)
- FY 2021-2022 BOR Mandatory Tuition and Fees Survey Request (sent July 6, 2021)
- FY 2021-2022 OPB Appropriation Letter Package (sent July 6, 2021)

If you have any questions, please do not hesitate to contact me at 225-578-0013 or jburas@lsu.edu.

Cc: President Tate
Executive Vice President Torres
Campus CEO's