

TO: Campus Chief Financial Officers

FROM: Brandi Roberts, PhD, CPA
Assistant Vice President for Budget and Finance


SUBJECT: FY 2026 Operating Budget Instructions

DATE: July 21, 2025

FY 2026 Operating Budget

The Board of Supervisors will consider and act on the University's proposed FY 2026 operating budget at its September 2025 meeting. Interim Chief Financial Officer, Tommy Smith, will present significant budget topics during the meeting. The printed FY 2026 operating budget will again consist of the budget forms issued by the Board of Regents. The due dates, letters, instructions, and forms needed to complete the FY 2025-2026 budget submission process were sent to you on Friday, July 18, 2025. All budget materials (resubmission of BOR forms with FY2025 actual data and OPB forms (Operational Plan, Addenda, etc) will be due in electronic format via email to me at brobert1@lsu.edu. Please ensure that you use the current BOR budget forms that were emailed and are available on the Board of Regents [website](#).

The Board of Regents will hold its FY 2026 operating budget hearings Tuesday, September 23, 2025.

FY 2026 Appropriation Letters received from the Office of Planning & Budget were emailed to you July 7, 2025.

FY 2026 Priorities

Please provide by **Friday, August 1, 2025**, a narrative outlining your campus' top budget priorities for FY 2026.

FY 2026 LSU Institution Charge

The institutions should budget the appropriate institution allocation charge. For all campuses, the preliminary charges this year are being reduced to 23.4 basis points from 24.4 based on the campus' actual FY 2024 revenue.

	Unrestricted	Restricted	Total	Total Campus Charge
LSU-A	\$41,044,049	\$24,211,400	\$65,255,449	\$152,698
LSU-E	\$17,656,120	\$13,906,677	\$31,562,797	\$73,857
LSU-S	\$57,213,224	\$46,031,319	\$103,244,543	\$241,592
HSC-NO	\$165,572,296	\$543,403,329	\$708,975,625	\$1,659,003
HSC-SHRV	\$115,649,811	\$320,196,635	\$435,846,446	\$1,019,881
HCSD	\$70,799,094	\$8,338,110	\$79,137,204	\$185,181
AgCenter	\$111,568,454	\$53,335,796	\$164,904,250	\$138,519 ¹
PBRC	\$39,358,524	\$55,811,771	\$95,170,295	\$79,943 ¹
TOTAL	\$582,368,363	\$1,015,584,710	\$1,597,582,442	\$3,550,674

¹ Ag Center and PBRC were not included in the Institution Charge effective FY 2018 in lieu of the indirect charge model instead. For FY 2026, Ag Center and PBRC will be charged the difference between 23.4 basis points and 15 basis points.

FY 2026 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	\$261,761
HSC-SHRV	\$261,761
HCSD	\$179,493
TOTAL	\$703,015

FY 2026 Health Care Policy Reimbursement

In accordance with the MOU for Intercampus Services among LSU Health Sciences New Orleans, LSU Health Sciences Shreveport, and Pennington Biomedical Research Center, each campus will reimburse their agreed-upon expenditures for healthcare-related public policy support. These reimbursements will be charged semi-annually for actual expenditures as of December 31, 2025, and June 30, 2026.

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 2026. The total ERP/Business Process Systems charges are based upon actual expenditures in Fiscal Year 2025 and average FTE from FY22-FY24 per IPEDS reporting. The HCM/FIN is based on employee FTE and the student information system (SIS) is based on student FTE.

Campus	Shared HCM/FIN Expense Allocation	Shared SIS Expense Allocation
LSU A&M	\$ 2,283,783	\$1,318,086
LSUA	\$ 130,658	\$178,595
LSUE	\$ 68,828	\$122,134
LSUS	\$ 174,340	\$281,185
LSU AgCenter	\$386,758	No Students
PBRC	\$170,310	No Students
TOTAL	\$3,214,677	\$1,900,000

Procurement and Property Management Charges

Below is a schedule of the Procurement/Property Management expenses applicable to LSU shared services campuses for Fiscal Year 2026. This charge will remain the same amount as was charged in FY 25.

Campus	Shared Procurement Expense Allocation
LSUA	\$ 44,440
LSUE	\$ 23,968
LSUS	\$ 93,099
TOTAL	\$161,507

Annual Tuition and Mandatory Fees:

The Board of Regents requested completion of the FY 2025-2026 Annual Tuition and Mandatory Fees workbook. The workbook and instructions were sent under separate cover on June 18, 2025.

The completed forms were requested to be sent to me by **Wednesday, July 16, 2025.**

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

Information sent/to be sent under separate cover includes:

- FY 2025-2026 BOR Budget Submission Forms & Operating Budget Request
- FY 2025-2026 BOR Mandatory Tuition and Fees Survey Request
- FY 2025-2026 OPB Appropriation Letter Package

If you have any questions, please do not hesitate to contact me at 225-578-5813 or brobert1@lsu.edu

Cc: LSU Interim President Matt R. Lee
Interim Chief Financial Officer Tommy Smith
Campus Chancellors/CEOs