Board of Regents
Form BOR-1
Revenue/Expenditure Data

Institution: Louisiana State University

Revenue/Expenditure	Actual 2025-2026	Budgeted* 2025-2026	Budgeted 2026-2027	Over/(Under) Budgeted 2025-26	% Change
Revenues By Source:					
State Funds:					
General Fund Direct	$151,725,437	$151,725,437	$124,978,786	($26,746,651)	(17.63%)
General Fund - Restoration Amount	$0	$0	$0	$0	0.00%
Statutory Dedicated:	$18,512,693	$18,512,693	$10,647,591	($7,865,102)	(42.48%)
Higher Education Initiatives Fund	$0	$0	$0	$0	0.00%
Support Education in Louisiana First (SELF)	$8,697,666	$8,697,666	$8,697,666	$0	0.00%
Tobacco Tax Health Care Fund	$0	$0	$0	$0	0.00%
Calcasieu Parish Fund	$0	$0	$0	$0	0.00%
Calcasieu Parish Higher Education Improvement Fund	$0	$0	$0	$0	0.00%
Pari-Mutuel Live Racing Facility Gaming Control Fund	$0	$0	$0	$0	0.00%
Southern University Agricultural Program Fund	$0	$0	$0	$0	0.00%
Equine Health Studies Program Fund	$750,000	$750,000	$750,000	$0	0.00%
Health Excellence Fund	$0	$0	$0	$0	0.00%
La. Educational Quality Support Fund (LEQSF)	$0	$0	$0	$0	0.00%
Workforce Rapid Response Fund	$0	$0	$0	$0	0.00%
Rockefeller Scholarship Fund	$0	$0	$0	$0	0.00%
Orleans Parish Excellence Fund	$0	$0	$0	$0	0.00%
TOPS Fund	$0	$0	$0	$0	0.00%
Medical & Allied Health Scholarship & Loan Fund	$0	$0	$0	$0	0.00%
LA Cybersecurity Talent Initiative Fund	$0	$0	$0	$0	0.00%
Health Care Employment Reinvestment Opportunity Fund	$0	$0	$0	$0	0.00%
Education Excellence Fund	$65,027	$65,027	$64,925	($102)	(0.16%)
Shreveport Riverfront & Stadium Fund	$0	$0	$0	$0	0.00%
MJ Foster Promise Program Fund	$0	$0	$0	$0	0.00%
Geaux Teach Fund	$0	$0	$0	$0	0.00%
LA Response Plan Fund	$0	$0	$0	$0	0.00%
Power-based Violence and Campus Safety Fund	$0	$0	$0	$0	0.00%
Postsecondary Inclusive Education Fund	$0	$0	$0	$0	0.00%
HIED Campus Revitalization Fund	$9,000,000	$9,000,000	$0	($9,000,000)	(100.00%)
Criminal Justice and First Responder Fund	$0	$0	$0	$0	0.00%
SPORT Fund	$0	$0	$0	$0	0.00%
Modernization and Security Fund	$0	$0	$750,000	$750,000	100.00%
Strategic Investments Across LA Fund	$0	$0	$385,000	$385,000	100.00%
Funds Due From Management Board or Regents:					
Other	$0	$0	$0	$0	0.00%
Funds Due to Institutions:					
Other	$0	$0	$0	$0	0.00%
Total State Funds	**$170,238,130**	**$170,238,130**	**$135,626,377**	**($34,611,753)**	**(20.33%)**
Revenue Over Expenditures :					
State Funds	$0	$0	$0	$0	0.00%
Interagency Transfers	$0	$0	$0	$0	0.00%
Self Generated Funds	$0	$0	$0	$0	0.00%
Federal Funds	$0	$0	$0	$0	0.00%
Interim Emergency Board	$0	$0	$0	$0	0.00%
Total Revenue Over Expenditures	**$0**	**$0**	**$0**	**$0**	**0.00%**
Interagency Transfers	**$8,819,101**	**$8,866,618**	**$8,485,184**	**($381,434)**	**(4.30%)**
Non-Recurring Self-Generated Carry Forward	**$0**	**$0**	**$0**	**$0**	**0.00%**
Self Generated Funds	**$619,750,151**	**$633,264,309**	**$664,664,309**	**$31,400,000**	**4.96%**
Federal Funds	**$0**	**$0**	**$0**	**$0**	**0.00%**
Interim Emergency Board	**$0**	**$0**	**$0**	**$0**	**0.00%**
Total Revenues	**$798,807,382**	**$812,369,057**	**$808,775,870**	**($3,593,187)**	**(0.44%)**
Expenditures by Function:					
Instruction	$255,259,646	$278,124,206	$279,367,592	$1,243,386	0.45%
Research	$79,431,432	$74,871,694	$78,551,949	$3,680,255	4.92%
Public Service	$6,443,942	$4,853,944	$4,400,397	($453,547)	(9.34%)
Academic Support**	$100,067,937	$97,511,920	$102,828,880	$5,316,960	5.45%
Student Services	$25,429,325	$23,431,262	$24,643,041	$1,211,779	5.17%
Institutional Services	$68,931,785	$64,266,346	$39,238,130	($25,028,216)	(38.94%)
Scholarships/Fellowships	$170,569,906	$175,402,922	$180,266,916	$4,863,994	2.77%
Plant Operations/Maintenance	$91,214,010	$96,951,444	$95,208,042	($1,743,402)	(1.80%)
Total E&G Expenditures	**$797,347,984**	**$815,413,738**	**$804,504,947**	**($10,908,791)**	**(1.34%)**
Hospital	$0	$0	$0	$0	0.00%
Transfers out of agency	$1,459,397	($3,044,681)	$4,270,923	$7,315,604	100.00%
Athletics	$0	$0	$0	$0	0.00%
Other	$0	$0	$0	$0	0.00%
Total Expenditures	**$798,807,381**	**$812,369,057**	**$808,775,870**	**($3,593,187)**	**(0.44%)**
Expenditures by Object:					
Salaries	$339,684,707	$356,792,152	$352,232,967	($4,559,185)	(1.28%)
Other Compensation	$41,223,645	$36,809,291	$36,306,782	($502,509)	(1.37%)
Related Benefits	$124,571,651	$136,309,863	$132,838,271	($3,471,592)	(2.55%)
Total Personal Services	**$505,480,004**	**$529,911,306**	**$521,378,020**	**($8,533,286)**	**(1.61%)**
Travel	$4,203,111	$2,926,903	$2,883,496	($43,407)	(1.48%)
Operating Services	$41,696,761	$59,726,392	$57,896,090	($1,830,302)	(3.06%)
Supplies	$35,927,652	$26,083,550	$26,558,083	$474,533	1.82%
Total Operating Expenses	**$81,827,524**	**$88,736,845**	**$87,337,669**	**($1,399,176)**	**(1.58%)**
Professional Services	$13,207,216	$7,529,402	$9,290,783	$1,761,381	23.39%
Other Charges	$183,668,829	$176,212,132	$186,237,874	$10,025,742	5.69%
Debt Services	$0	$0	$0	$0	0.00%
Interagency Transfers	$1,069,166	$1,072,759	$1,130,499	$57,740	5.38%
Total Other Charges	**$197,945,211**	**$184,814,293**	**$196,659,156**	**$11,844,863**	**6.41%**
General Acquisitions	$13,474,136	$8,383,483	$3,061,895	($5,321,588)	(63.48%)
Library Acquisitions	$80,506	$523,130	$339,130	($184,000)	(35.17%)
Major Repairs	$0	$0	$0	$0	0.00%
Total Acquisitions and Major Repairs	**$13,554,642**	**$8,906,613**	**$3,401,025**	**($5,505,588)**	**(61.81%)**
Unallotted	$0	$0	$0	$0	0.00%
Total Expenditures	**$798,807,381**	**$812,369,057**	**$808,775,870**	**($3,593,187)**	**(0.44%)**

* This column should reflect the last approved BA-7.
**Library costs are included in the function of academic support and are detailed on the BOR-4A.