



Finance and Administration

TO: Campus Chief Financial Officers

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

SUBJECT: FY 2025 Operating Budget Instructions

DATE: July 11, 2024

FY 2025 Operating Budget

The Board of Supervisors will consider and act on the University's proposed FY 2025 operating budget at its September 2024 meeting. Executive Vice President Kimberly Lewis will present significant budget topics during the meeting. The printed FY 2025 operating budget will again consist of the budget forms issued by the Board of Regents. The letters, instructions, and forms needed to complete the FY 2024-2025 budget submission process are forthcoming. All budget materials (resubmission of BOR forms with FY2024 actual data and OPB forms (Operational Plan, Addenda, etc) will be due in electronic format via email to me at brobert1@lsu.edu. Due dates and forms will be sent once that request is made by Board of Regents. Please ensure that you use the current BOR budget forms that will be emailed and available on the Board of Regents [website](#).

The Board of Regents will hold its FY 2025 operating budget hearings September 24, 2024.

FY 2025 Appropriation Letters received from the Office of Planning & Budget were emailed to you July 1, 2024, under separate cover.

FY 2025 Priorities

Please provide by **Friday, August 2, 2024**, a narrative outlining your campus' top budget priorities for FY 2025.



Finance and Administration

FY 2025 LSU Institution Charge

The institutions should budget the appropriate institution allocation charge. For all campuses, the preliminary charges this year are 24.4 basis points based on the campus’s actual FY 2023 revenue.

	Unrestricted	Restricted	Total	Total Campus Charge
LSU-A	\$31,716,943	\$19,307,006	\$51,023,949	\$124,498
LSU-E	\$15,382,124	\$14,324,862	\$29,706,986	\$72,485
LSU-S	\$68,331,133	\$23,051,268	\$91,382,401	\$222,973
HSC-NO	\$152,044,759	\$500,434,580	\$652,479,339	\$1,592,050
HSC-SHRV	\$95,736,252	\$343,683,822	\$439,420,074	\$1,072,185
HCSD	\$71,429,426	\$19,185,989	\$90,615,415	\$221,102
AgCenter	\$115,462,825	\$46,281,780	\$161,744,605	\$152,040 ¹
PBRC	\$32,264,901	\$48,944,773	\$81,209,674	\$76,337 ¹
TOTAL	\$582,368,363	\$1,015,584,710	\$1,597,582,442	\$3,305,293

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 2025, Ag Center and PBRC will be charged the difference between 24.4 basis points and 15 basis points.

FY 2025 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	\$209,409
HSC-SHRV	\$209,409
HCSD	\$179,493
TOTAL	\$598,311



Finance and Administration

FY 2025 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 outlined in the MOU. LSU Health New Orleans, LSU Health Shreveport, and Pennington Biomedical Research Center will fund equally costs related to the salary and benefits of the Vice President of Health Affairs and Chief Health Officer. These reimbursements will be charged semi-annually for actual expenditures as of December 31, 2024, and June 30, 2025.

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 2025. The total ERP/Business Process Systems charges are based upon actual expenditures in Fiscal Year 2024.

Campus	Shared IT Expense Allocation
LSU A&M	\$ 2,296,715
LSUA	\$ 123,474
LSUE	\$ 74,208
LSUS	\$ 175,824
LSU AgCenter	\$392,768
PBRC	\$164,522
TOTAL	\$3,227,511

Procurement and Property Management Charges

Below is a schedule of the Procurement/Property Management expenses applicable to LSU shared services campuses for Fiscal Year 2025.

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



Finance and Administration

Annual Tuition and Mandatory Fees:

The Board of Regents is requesting completion of the FY 2024-2025. The workbook and instructions were sent under separate cover on July 1, 2024, and can also be downloaded at [website](#).

Please email the completed forms to Brandi Roberts at brobert1@lsu.edu by **Friday, July 19, 2024**.

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

Information sent/to be sent under separate cover includes:

- FY 2024-2025 BOR Budget Submission Forms & Operating Budget Request
- FY 2024-2025 BOR Mandatory Tuition and Fees Survey Request
- FY 2024-2025 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: President William F. Tate
Executive Vice President Kimberly J. Lewis
Campus CEOs