

STATE OF LOUISIANA
Means of Finance Summary
Executive Budget

Means of Financing:	PY Actuals FY24 - 25	Enacted FY25 - 26	EOB as of 12/01/25	Continuation FY26 - 27	Recommended FY26 - 27	Recommended Over/(Under) EOB	% Change
STATE GENERAL FUND (Direct)	\$280,293,182	\$296,239,775	\$296,365,903	\$306,236,307	\$1,281,959,366	\$985,593,463	332.56%
STATE GENERAL FUND BY:							
INTERAGENCY TRANSFERS	\$4,185,219	\$14,256,109	\$14,256,109	\$14,426,116	\$14,256,109	\$0	0%
FEES & SELF-GENERATED	\$8,924,756	\$16,050,299	\$16,050,299	\$16,173,263	\$16,050,299	\$0	0%
STATUTORY DEDICATIONS	\$171,425,610	\$157,191,757	\$157,191,757	\$151,594,031	\$165,996,566	\$8,804,809	5.60%
FEDERAL FUNDS	\$10,137,506	\$34,232,149	\$34,232,149	\$34,323,074	\$34,232,149	\$0	0%
TOTAL MEANS OF FINANCING	\$474,966,273	\$517,970,089	\$518,096,217	\$522,752,791	\$1,512,494,489	\$994,398,272	191.93%
Classified	0	0	0	0	0	0	0%
Unclassified	0	0	0	0	0	0	0%
AUTHORIZED T.O. POSITIONS	0	0	0	0	0	0	0%
AUTHORIZED OTHER CHARGES POSITIONS	0	0	0	0	0	0	0%
NON-T.O. FTE POSITIONS	0	0	0	0	0	0	0%
POSITIONS	0	0	0	0	0	0	0%

671 - Board of Regents

Means of Financing:	PY Actuals FY24 - 25	Enacted FY25 - 26	EOB as of 12/01/25	Continuation FY26 - 27	Recommended FY26 - 27	Recommended Over/(Under) EOB	% Change
STATE GENERAL FUND (Direct)	\$280,293,182	\$296,239,775	\$296,365,903	\$306,236,307	\$1,281,959,366	\$985,593,463	332.56%
STATE GENERAL FUND BY:							
INTERAGENCY TRANSFERS	\$4,185,219	\$14,256,109	\$14,256,109	\$14,426,116	\$14,256,109	\$0	0%
FEES & SELF-GENERATED	\$8,924,756	\$16,050,299	\$16,050,299	\$16,173,263	\$16,050,299	\$0	0%
STATUTORY DEDICATIONS	\$171,425,610	\$157,191,757	\$157,191,757	\$151,594,031	\$165,996,566	\$8,804,809	5.60%
FEDERAL FUNDS	\$10,137,506	\$34,232,149	\$34,232,149	\$34,323,074	\$34,232,149	\$0	0%
TOTAL MEANS OF FINANCING	\$474,966,273	\$517,970,089	\$518,096,217	\$522,752,791	\$1,512,494,489	\$994,398,272	191.93%
Classified	0	0	0	0	0	0	0%
Unclassified	0	0	0	0	0	0	0%
AUTHORIZED T.O. POSITIONS	0	0	0	0	0	0	0%
AUTHORIZED OTHER CHARGES POSITIONS	0	0	0	0	0	0	0%
NON-T.O. FTE POSITIONS	0	0	0	0	0	0	0%
POSITIONS	0	0	0	0	0	0	0%

6711 - Board of Regents

Means of Financing:	PY Actuals FY24 - 25	Enacted FY25 - 26	EOB as of 12/01/25	Continuation FY26 - 27	Recommended FY26 - 27	Recommended Over/(Under) EOB	% Change
STATE GENERAL FUND (Direct)	\$30,394,593	\$30,431,798	\$30,470,935	\$35,826,865	\$1,281,959,366	\$1,251,488,431	4,107.15%
STATE GENERAL FUND BY:							
INTERAGENCY TRANSFERS	\$3,684,278	\$13,003,365	\$13,003,365	\$13,173,372	\$13,003,365	\$0	0%
FEES & SELF-GENERATED	\$4,907,925	\$6,930,299	\$6,930,299	\$6,959,722	\$6,930,299	\$0	0%
STATUTORY DEDICATIONS	\$26,125,122	\$26,436,929	\$26,436,929	\$25,227,465	\$25,130,000	(\$1,306,929)	(4.94%)
FEDERAL FUNDS	\$7,604,535	\$15,422,314	\$15,422,314	\$15,422,314	\$15,422,314	\$0	0%
TOTAL MEANS OF FINANCING	\$72,716,452	\$92,224,705	\$92,263,842	\$96,609,738	\$1,342,445,344	\$1,250,181,502	1,355.01%
Classified	0	0	0	0	0	0	0%
Unclassified	0	0	0	0	0	0	0%
AUTHORIZED T.O. POSITIONS	0	0	0	0	0	0	0%
AUTHORIZED OTHER CHARGES POSITIONS	0	0	0	0	0	0	0%
NON-T.O. FTE POSITIONS	0	0	0	0	0	0	0%
POSITIONS	0	0	0	0	0	0	0%

6712 - Office of Student Financial Assistance

Means of Financing:	PY Actuals FY24 - 25	Enacted FY25 - 26	EOB as of 12/01/25	Continuation FY26 - 27	Recommended FY26 - 27	Recommended Over/(Under) EOB	% Change
STATE GENERAL FUND (Direct)	\$242,491,394	\$259,361,033	\$259,448,024	\$264,030,809	\$0	(\$259,448,024)	(100.00%)
STATE GENERAL FUND BY:							
INTERAGENCY TRANSFERS	\$360,414	\$452,744	\$452,744	\$452,744	\$452,744	\$0	0%
FEES & SELF-GENERATED	\$0	\$20,000	\$20,000	\$20,000	\$20,000	\$0	0%
STATUTORY DEDICATIONS	\$145,262,967	\$130,716,613	\$130,716,613	\$126,329,045	\$140,829,045	\$10,112,432	7.74%
FEDERAL FUNDS	\$212,291	\$8,875,168	\$8,875,168	\$8,891,816	\$8,875,168	\$0	0%
TOTAL MEANS OF FINANCING	\$388,327,067	\$399,425,558	\$399,512,549	\$399,724,414	\$150,176,957	(\$249,335,592)	(62.41%)
Classified	0	0	0	0	0	0	0%
Unclassified	0	0	0	0	0	0	0%
AUTHORIZED T.O. POSITIONS	0	0	0	0	0	0	0%
AUTHORIZED OTHER CHARGES POSITIONS	0	0	0	0	0	0	0%
NON-T.O. FTE POSITIONS	0	0	0	0	0	0	0%
POSITIONS	0	0	0	0	0	0	0%

6713 - LA Universities Marine Consortium

Means of Financing:	PY Actuals FY24 - 25	Enacted FY25 - 26	EOB as of 12/01/25	Continuation FY26 - 27	Recommended FY26 - 27	Recommended Over/(Under) EOB	% Change
STATE GENERAL FUND (Direct)	\$7,407,195	\$6,446,944	\$6,446,944	\$6,378,633	\$0	(\$6,446,944)	(100.00%)
STATE GENERAL FUND BY:							
INTERAGENCY TRANSFERS	\$140,527	\$800,000	\$800,000	\$800,000	\$800,000	\$0	0%
FEES & SELF-GENERATED	\$4,016,832	\$9,100,000	\$9,100,000	\$9,193,541	\$9,100,000	\$0	0%
STATUTORY DEDICATIONS	\$37,521	\$38,215	\$38,215	\$37,521	\$37,521	(\$694)	(1.82%)
FEDERAL FUNDS	\$2,320,680	\$9,934,667	\$9,934,667	\$10,008,944	\$9,934,667	\$0	0%
TOTAL MEANS OF FINANCING	\$13,922,755	\$26,319,826	\$26,319,826	\$26,418,639	\$19,872,188	(\$6,447,638)	(24.50%)
Classified	0	0	0	0	0	0	0%
Unclassified	0	0	0	0	0	0	0%
AUTHORIZED T.O. POSITIONS	0	0	0	0	0	0	0%
AUTHORIZED OTHER CHARGES POSITIONS	0	0	0	0	0	0	0%
NON-T.O. FTE POSITIONS	0	0	0	0	0	0	0%
POSITIONS	0	0	0	0	0	0	0%

STATE OF LOUISIANA
Adjustments Report
Executive Budget

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$296,365,903	\$14,256,109	\$16,050,299	\$157,191,757	\$34,232,149	\$518,096,217	0	Existing Operating Budget
(\$126,128)	\$0	\$0	\$0	\$0	(\$126,128)	0	Statewide Adjustments
\$0	\$0	\$0	(\$1,306,929)	\$0	(\$1,306,929)	0	Non-Recurring Other
\$977,332,023	\$0	\$0	(\$694)	\$0	\$977,331,329	0	Other Adjustments
\$4,000,000	\$0	\$0	\$14,500,000	\$0	\$18,500,000	0	New and Expanded
\$4,387,568	\$0	\$0	(\$4,387,568)	\$0	\$0	0	Means of Finance Substitution
\$1,281,959,366	\$14,256,109	\$16,050,299	\$165,996,566	\$34,232,149	\$1,512,494,489	0	Total

Statewide Adjustments

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
(\$126,128)	\$0	\$0	\$0	\$0	(\$126,128)	0	Non-recurring Carryforwards
(\$126,128)	\$0	\$0	\$0	\$0	(\$126,128)	0	Total

Means of Finance Substitution

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$4,387,568	\$0	\$0	(\$4,387,568)	\$0	\$0	0	Means of finance substitution replacing Statutory Dedications out of the TOPS Fund with State General Fund (Direct) based on the most recent Revenue Estimating Conference (REC) forecast. This funding is utilized for Taylor Opportunity Program for Students (TOPS) awards through the Office of Student Financial Assistance.
\$4,387,568	\$0	\$0	(\$4,387,568)	\$0	\$0	0	Total

STATE OF LOUISIANA
Adjustments Report
Executive Budget

Non-Recurring Other

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$0	\$0	\$0	(\$1,306,929)	\$0	(\$1,306,929)	0	Non-recurs Statutory Dedication out of the Health Care Employment Reinvestment Opportunity (H.E.R.O.) Fund to fulfill contractual obligations to address healthcare workforce shortages.
\$0	\$0	\$0	(\$1,306,929)	\$0	(\$1,306,929)	0	Total

STATE OF LOUISIANA
Adjustments Report
Executive Budget

Other Adjustments

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
(\$4,185,542)	\$0	\$0	\$0	\$0	(\$4,185,542)	0	Adjusts statewide services to be distributed to the postsecondary education institutions by the Board of Regents. This adjustment is primarily due to retirement rate decreases in the Louisiana State Employees Retirement System (LASERS) and the Teachers' Retirement System of Louisiana (TRSL), as well as reductions in risk management premiums.
\$0	\$0	\$0	(\$694)	\$0	(\$694)	0	Adjusts Statutory Dedications out of the Support Education in Louisiana First (SELF) Fund based on the most recent Revenue Estimating Conference (REC) forecast.
\$5,265,856	\$0	\$0	\$0	\$0	\$5,265,856	0	Provides funding to the Louisiana State University (LSU) Board of Supervisors for cost increases associated with the LSU First Health Plan. This adjustment is not included in the total higher education statewide adjustment, as it is for the LSU System specifically.
\$976,251,709	\$0	\$0	\$0	\$0	\$976,251,709	0	Transfers State General Fund (Direct) from higher education systems, universities, colleges, research facilities, Louisiana Universities Marine Consortium, and the Office of Student Financial Assistance to the Board of Regents for formula funding.
\$977,332,023	\$0	\$0	(\$694)	\$0	\$977,331,329	0	Total

New and Expanded

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$0	\$0	\$0	\$14,500,000	\$0	\$14,500,000	0	Increases Statutory Dedications out of the M.J. Foster Promise Program Fund for the M.J. Foster Promise Program to provide financial assistance to eligible students enrolled in qualified programs at two-year public postsecondary education institutions or accredited proprietary schools. Total funding for the program is \$25 million.
\$4,000,000	\$0	\$0	\$0	\$0	\$4,000,000	0	Provides funding for a program management software platform for the Student Tuition Assistance and Revenue Trust (START) program, which helps support families to set aside funds for education and disability-related expenses with a tax-advantaged account.
\$4,000,000	\$0	\$0	\$14,500,000	\$0	\$18,500,000	0	Total

671 - Board of Regents

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$296,365,903	\$14,256,109	\$16,050,299	\$157,191,757	\$34,232,149	\$518,096,217	0	Existing Operating Budget as of 12/01/2025
(\$126,128)	\$0	\$0	\$0	\$0	(\$126,128)	0	Statewide Adjustments
\$0	\$0	\$0	(\$1,306,929)	\$0	(\$1,306,929)	0	Non-Recurring Other
\$977,332,023	\$0	\$0	(\$694)	\$0	\$977,331,329	0	Other Adjustments
\$4,000,000	\$0	\$0	\$14,500,000	\$0	\$18,500,000	0	New and Expanded
\$4,387,568	\$0	\$0	(\$4,387,568)	\$0	\$0	0	Means of Finance Substitution
\$1,281,959,366	\$14,256,109	\$16,050,299	\$165,996,566	\$34,232,149	\$1,512,494,489	0	Total

Statewide Adjustments

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
(\$126,128)	\$0	\$0	\$0	\$0	(\$126,128)	0	Non-recurring Carryforwards
(\$126,128)	\$0	\$0	\$0	\$0	(\$126,128)	0	Total

Means of Finance Substitution

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$4,387,568	\$0	\$0	(\$4,387,568)	\$0	\$0	0	Means of finance substitution replacing Statutory Dedications out of the TOPS Fund with State General Fund (Direct) based on the most recent Revenue Estimating Conference (REC) forecast. This funding is utilized for Taylor Opportunity Program for Students (TOPS) awards through the Office of Student Financial Assistance.
\$4,387,568	\$0	\$0	(\$4,387,568)	\$0	\$0	0	Total

Non-Recurring Other

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$0	\$0	\$0	(\$1,306,929)	\$0	(\$1,306,929)	0	Non-recurs Statutory Dedications out of the Health Care Employment Reinvestment Opportunity (H.E.R.O.) Fund to fulfill contractual obligations to address healthcare workforce shortages.
\$0	\$0	\$0	(\$1,306,929)	\$0	(\$1,306,929)	0	Total

STATE OF LOUISIANA
Adjustments Report - Agency
Executive Budget

Other Adjustments

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
(\$4,185,542)	\$0	\$0	\$0	\$0	(\$4,185,542)	0	Adjusts statewide services to be distributed to the postsecondary education institutions by the Board of Regents. This adjustment is primarily due to retirement rate decreases in the Louisiana State Employees Retirement System (LASERS) and the Teachers' Retirement System of Louisiana (TRSL), as well as reductions in risk management premiums.
\$0	\$0	\$0	(\$694)	\$0	(\$694)	0	Adjusts Statutory Dedications out of the Support Education in Louisiana First (SELF) Fund based on the most recent Revenue Estimating Conference (REC) forecast.
\$5,265,856	\$0	\$0	\$0	\$0	\$5,265,856	0	Provides funding to the Louisiana State University (LSU) Board of Supervisors for cost increases associated with the LSU First Health Plan. This adjustment is not included in the total higher education statewide adjustment, as it is for the LSU System specifically.
\$976,251,709	\$0	\$0	\$0	\$0	\$976,251,709	0	Transfers State General Fund (Direct) from higher education systems, universities, colleges, research facilities, Louisiana Universities Marine Consortium, and the Office of Student Financial Assistance to the Board of Regents for formula funding.
\$977,332,023	\$0	\$0	(\$694)	\$0	\$977,331,329	0	Total

New and Expanded

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$0	\$0	\$0	\$14,500,000	\$0	\$14,500,000	0	Increases Statutory Dedications out of the M.J. Foster Promise Program Fund for the M.J. Foster Promise Program to provide financial assistance to eligible students enrolled in qualified programs at two-year public postsecondary education institutions or accredited proprietary schools. Total funding for the program is \$25 million.
\$4,000,000	\$0	\$0	\$0	\$0	\$4,000,000	0	Provides funding for a program management software platform for the Student Tuition Assistance and Revenue Trust (START) program, which helps support families to set aside funds for education and disability-related expenses with a tax-advantaged account.
\$4,000,000	\$0	\$0	\$14,500,000	\$0	\$18,500,000	0	Total

6711 - Board of Regents

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$30,470,935	\$13,003,365	\$6,930,299	\$26,436,929	\$15,422,314	\$92,263,842	0	Existing Operating Budget as of 12/01/2025
(\$39,137)	\$0	\$0	\$0	\$0	(\$39,137)	0	Statewide Adjustments
\$0	\$0	\$0	(\$1,306,929)	\$0	(\$1,306,929)	0	Non-Recurring Other
\$1,251,527,568	\$0	\$0	\$0	\$0	\$1,251,527,568	0	Other Adjustments
\$1,281,959,366	\$13,003,365	\$6,930,299	\$25,130,000	\$15,422,314	\$1,342,445,344	0	Total

Statewide Adjustments

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
(\$39,137)	\$0	\$0	\$0	\$0	(\$39,137)	0	Non-recurring Carryforwards
(\$39,137)	\$0	\$0	\$0	\$0	(\$39,137)	0	Total

Non-Recurring Other

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$0	\$0	\$0	(\$1,306,929)	\$0	(\$1,306,929)	0	Non-recurs Statutory Dedications out of the Health Care Employment Reinvestment Opportunity (H.E.R.O.) Fund to fulfill contractual obligations to address healthcare workforce shortages.
\$0	\$0	\$0	(\$1,306,929)	\$0	(\$1,306,929)	0	Total

STATE OF LOUISIANA
Adjustments Report - Program
Executive Budget

Other Adjustments

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
(\$4,185,542)	\$0	\$0	\$0	\$0	(\$4,185,542)	0	Adjusts statewide services to be distributed to the postsecondary education institutions by the Board of Regents. This adjustment is primarily due to retirement rate decreases in the Louisiana State Employees Retirement System (LASERS) and the Teachers' Retirement System of Louisiana (TRSL), as well as reductions in risk management premiums.
\$5,265,856	\$0	\$0	\$0	\$0	\$5,265,856	0	Provides funding to the Louisiana State University (LSU) Board of Supervisors for cost increases associated with the LSU First Health Plan. This adjustment is not included in the total higher education statewide adjustment, as it is for the LSU System specifically.
\$1,250,447,254	\$0	\$0	\$0	\$0	\$1,250,447,254	0	Transfers State General Fund (Direct) from higher education systems, universities, colleges, research facilities, Louisiana Universities Marine Consortium, and the Office of Student Financial Assistance to the Board of Regents for formula funding.
\$1,251,527,568	\$0	\$0	\$0	\$0	\$1,251,527,568	0	Total

6712 - Office of Student Financial Assistance

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$259,448,024	\$452,744	\$20,000	\$130,716,613	\$8,875,168	\$399,512,549	0	Existing Operating Budget as of 12/01/2025
(\$86,991)	\$0	\$0	\$0	\$0	(\$86,991)	0	Statewide Adjustments
(\$267,748,601)	\$0	\$0	\$0	\$0	(\$267,748,601)	0	Other Adjustments
\$4,000,000	\$0	\$0	\$14,500,000	\$0	\$18,500,000	0	New and Expanded
\$4,387,568	\$0	\$0	(\$4,387,568)	\$0	\$0	0	Means of Finance Substitution
\$0	\$452,744	\$20,000	\$140,829,045	\$8,875,168	\$150,176,957	0	Total

Statewide Adjustments

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
(\$86,991)	\$0	\$0	\$0	\$0	(\$86,991)	0	Non-recurring Carryforwards
(\$86,991)	\$0	\$0	\$0	\$0	(\$86,991)	0	Total

Means of Finance Substitution

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
							Means of finance substitution replacing Statutory Dedications out of the TOPS Fund with State General Fund (Direct) based on the most recent Revenue Estimating Conference (REC) forecast. This funding is utilized for Taylor Opportunity Program for Students (TOPS) awards through the Office of
\$4,387,568	\$0	\$0	(\$4,387,568)	\$0	\$0	0	Student Financial Assistance.
\$4,387,568	\$0	\$0	(\$4,387,568)	\$0	\$0	0	Total

Other Adjustments

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
							Transfers State General Fund (Direct) from higher education systems, universities, colleges, research facilities, Louisiana Universities Marine Consortium, and the Office of Student Financial Assistance to the Board of Regents for formula funding.
(\$267,748,601)	\$0	\$0	\$0	\$0	(\$267,748,601)	0	
(\$267,748,601)	\$0	\$0	\$0	\$0	(\$267,748,601)	0	Total

STATE OF LOUISIANA
Adjustments Report - Program
Executive Budget

New and Expanded

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$0	\$0	\$0	\$14,500,000	\$0	\$14,500,000	0	Increases Statutory Dedications out of the M.J. Foster Promise Program Fund for the M.J. Foster Promise Program to provide financial assistance to eligible students enrolled in qualified programs at two-year public postsecondary education institutions or accredited proprietary schools. Total funding for the program is \$25 million.
\$4,000,000	\$0	\$0	\$0	\$0	\$4,000,000	0	Provides funding for a program management software platform for the Student Tuition Assistance and Revenue Trust (START) program, which helps support families to set aside funds for education and disability-related expenses with a tax-advantaged account.
\$4,000,000	\$0	\$0	\$14,500,000	\$0	\$18,500,000	0	Total

6713 - LA Universities Marine Consortium

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$6,446,944	\$800,000	\$9,100,000	\$38,215	\$9,934,667	\$26,319,826	0	Existing Operating Budget as of 12/01/2025
(\$6,446,944)	\$0	\$0	(\$694)	\$0	(\$6,447,638)	0	Other Adjustments
\$0	\$800,000	\$9,100,000	\$37,521	\$9,934,667	\$19,872,188	0	Total

Other Adjustments

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$0	\$0	\$0	(\$694)	\$0	(\$694)	0	Adjusts Statutory Dedications out of the Support Education in Louisiana First (SELF) Fund based on the most recent Revenue Estimating Conference (REC) forecast.
(\$6,446,944)	\$0	\$0	\$0	\$0	(\$6,446,944)	0	Transfers State General Fund (Direct) from higher education systems, universities, colleges, research facilities, Louisiana Universities Marine Consortium, and the Office of Student Financial Assistance to the Board of Regents for formula funding.
(\$6,446,944)	\$0	\$0	(\$694)	\$0	(\$6,447,638)	0	Total

STATE OF LOUISIANA
Line Item Expenditure Summary
Executive Budget

Expenditures & Request:	PY Actuals FY24 - 25	Enacted FY25 - 26	EOB as of 12/01/25	Continuation FY26 - 27	Recommended FY26 - 27	Total Executive Adjustment FY26 - 27
Salaries	\$20,193,535	\$0	\$23,330,750	\$23,350,741	\$0	(\$23,330,750)
Other Compensation	\$621,444	\$0	\$825,595	\$825,595	\$0	(\$825,595)
Related Benefits	\$7,993,101	\$0	\$9,240,228	\$9,055,477	\$0	(\$9,240,228)
TOTAL PERSONAL SERVICES	\$28,808,080	\$0	\$33,396,573	\$33,231,813	\$0	(\$33,396,573)
Travel	\$545,030	\$0	\$611,383	\$628,134	\$0	(\$611,383)
Operating Services	\$10,983,379	\$0	\$13,737,241	\$14,113,643	\$0	(\$13,737,241)
Supplies	\$1,806,687	\$0	\$4,265,699	\$4,382,578	\$0	(\$4,265,699)
TOTAL OPERATING EXPENSES	\$13,335,096	\$0	\$18,614,323	\$19,124,355	\$0	(\$18,614,323)
PROFESSIONAL SERVICES	\$1,638,057	\$0	\$4,002,116	\$4,111,774	\$0	(\$4,002,116)
Other Charges	\$426,650,240	\$517,970,089	\$456,945,996	\$460,778,795	\$1,512,494,489	\$1,055,548,493
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Interagency Transfers	\$3,235,241	\$0	\$3,966,772	\$4,335,617	\$0	(\$3,966,772)
TOTAL OTHER CHARGES	\$429,885,482	\$517,970,089	\$460,912,768	\$465,114,412	\$1,512,494,489	\$1,051,581,721
Acquisitions	\$952,721	\$0	\$820,437	\$820,437	\$0	(\$820,437)
Major Repairs	\$346,837	\$0	\$350,000	\$350,000	\$0	(\$350,000)
TOTAL ACQ. & MAJOR REPAIRS	\$1,299,558	\$0	\$1,170,437	\$1,170,437	\$0	(\$1,170,437)
TOTAL EXPENDITURES	\$474,966,273	\$517,970,089	\$518,096,217	\$522,752,791	\$1,512,494,489	\$994,398,272
Classified	0	0	0	0	0	0
Unclassified	0	0	0	0	0	0
AUTHORIZED T.O. POSITIONS	0	0	0	0	0	0
AUTHORIZED OTHER CHARGES POSITIONS	0	0	0	0	0	0
NON-T.O. FTE POSITIONS	0	0	0	0	0	0
POSITIONS	0	0	0	0	0	0

STATE OF LOUISIANA
Line Item Expenditure Summary - Agency
Executive Budget

671 - Board of Regents

Expenditures & Request:	PY Actuals FY24 - 25	Enacted FY25 - 26	EOB as of 12/01/25	Continuation FY26 - 27	Recommended FY26 - 27	Total Executive Adjustment FY26 - 27
Salaries	\$20,193,535	\$0	\$23,330,750	\$23,350,741	\$0	(\$23,330,750)
Other Compensation	\$621,444	\$0	\$825,595	\$825,595	\$0	(\$825,595)
Related Benefits	\$7,993,101	\$0	\$9,240,228	\$9,055,477	\$0	(\$9,240,228)
TOTAL PERSONAL SERVICES	\$28,808,080	\$0	\$33,396,573	\$33,231,813	\$0	(\$33,396,573)
Travel	\$545,030	\$0	\$611,383	\$628,134	\$0	(\$611,383)
Operating Services	\$10,983,379	\$0	\$13,737,241	\$14,113,643	\$0	(\$13,737,241)
Supplies	\$1,806,687	\$0	\$4,265,699	\$4,382,578	\$0	(\$4,265,699)
TOTAL OPERATING EXPENSES	\$13,335,096	\$0	\$18,614,323	\$19,124,355	\$0	(\$18,614,323)
PROFESSIONAL SERVICES	\$1,638,057	\$0	\$4,002,116	\$4,111,774	\$0	(\$4,002,116)
Other Charges	\$426,650,240	\$517,970,089	\$456,945,996	\$460,778,795	\$1,512,494,489	\$1,055,548,493
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Interagency Transfers	\$3,235,241	\$0	\$3,966,772	\$4,335,617	\$0	(\$3,966,772)
TOTAL OTHER CHARGES	\$429,885,482	\$517,970,089	\$460,912,768	\$465,114,412	\$1,512,494,489	\$1,051,581,721
Acquisitions	\$952,721	\$0	\$820,437	\$820,437	\$0	(\$820,437)
Major Repairs	\$346,837	\$0	\$350,000	\$350,000	\$0	(\$350,000)
TOTAL ACQ. & MAJOR REPAIRS	\$1,299,558	\$0	\$1,170,437	\$1,170,437	\$0	(\$1,170,437)
TOTAL EXPENDITURES	\$474,966,273	\$517,970,089	\$518,096,217	\$522,752,791	\$1,512,494,489	\$994,398,272
Classified	0	0	0	0	0	0
Unclassified	0	0	0	0	0	0
AUTHORIZED T.O. POSITIONS	0	0	0	0	0	0
AUTHORIZED OTHER CHARGES POSITIONS	0	0	0	0	0	0
NON-T.O. FTE POSITIONS	0	0	0	0	0	0
POSITIONS	0	0	0	0	0	0

STATE OF LOUISIANA
Line Item Expenditure Summary - Program
Executive Budget

6711 - Board of Regents

Expenditures & Request:	PY Actuals FY24 - 25	Enacted FY25 - 26	EOB as of 12/01/25	Continuation FY26 - 27	Recommended FY26 - 27	Total Executive Adjustment FY26 - 27
Salaries	\$7,958,284	\$0	\$9,622,254	\$9,622,254	\$0	(\$9,622,254)
Other Compensation	\$575,394	\$0	\$618,254	\$618,254	\$0	(\$618,254)
Related Benefits	\$3,270,044	\$0	\$3,864,765	\$3,779,291	\$0	(\$3,864,765)
TOTAL PERSONAL SERVICES	\$11,803,723	\$0	\$14,105,273	\$14,019,799	\$0	(\$14,105,273)
Travel	\$322,743	\$0	\$332,105	\$341,205	\$0	(\$332,105)
Operating Services	\$9,126,416	\$0	\$10,050,512	\$10,325,897	\$0	(\$10,050,512)
Supplies	\$92,811	\$0	\$139,555	\$143,379	\$0	(\$139,555)
TOTAL OPERATING EXPENSES	\$9,541,970	\$0	\$10,522,172	\$10,810,481	\$0	(\$10,522,172)
PROFESSIONAL SERVICES	\$1,106,693	\$0	\$2,963,457	\$3,044,656	\$0	(\$2,963,457)
Other Charges	\$48,623,707	\$92,224,705	\$61,923,260	\$65,843,050	\$1,342,445,344	\$1,280,522,084
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Interagency Transfers	\$1,499,694	\$0	\$2,294,543	\$2,436,615	\$0	(\$2,294,543)
TOTAL OTHER CHARGES	\$50,123,401	\$92,224,705	\$64,217,803	\$68,279,665	\$1,342,445,344	\$1,278,227,541
Acquisitions	\$140,664	\$0	\$455,137	\$455,137	\$0	(\$455,137)
Major Repairs	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ACQ. & MAJOR REPAIRS	\$140,664	\$0	\$455,137	\$455,137	\$0	(\$455,137)
TOTAL EXPENDITURES	\$72,716,452	\$92,224,705	\$92,263,842	\$96,609,738	\$1,342,445,344	\$1,250,181,502
Classified	0	0	0	0	0	0
Unclassified	0	0	0	0	0	0
AUTHORIZED T.O. POSITIONS	0	0	0	0	0	0
AUTHORIZED OTHER CHARGES POSITIONS	0	0	0	0	0	0
NON-T.O. FTE POSITIONS	0	0	0	0	0	0
POSITIONS	0	0	0	0	0	0

STATE OF LOUISIANA
Line Item Expenditure Summary - Program
Executive Budget

6712 - Office of Student Financial Assistance

Expenditures & Request:	PY Actuals FY24 - 25	Enacted FY25 - 26	EOB as of 12/01/25	Continuation FY26 - 27	Recommended FY26 - 27	Total Executive Adjustment FY26 - 27
Salaries	\$7,029,193	\$0	\$7,280,497	\$7,301,182	\$0	(\$7,280,497)
Other Compensation	\$26,118	\$0	\$156,981	\$156,981	\$0	(\$156,981)
Related Benefits	\$2,900,844	\$0	\$3,138,213	\$3,091,013	\$0	(\$3,138,213)
TOTAL PERSONAL SERVICES	\$9,956,155	\$0	\$10,575,691	\$10,549,176	\$0	(\$10,575,691)
Travel	\$99,224	\$0	\$109,178	\$112,169	\$0	(\$109,178)
Operating Services	\$574,650	\$0	\$914,690	\$939,753	\$0	(\$914,690)
Supplies	\$61,771	\$0	\$71,216	\$73,167	\$0	(\$71,216)
TOTAL OPERATING EXPENSES	\$735,645	\$0	\$1,095,084	\$1,125,089	\$0	(\$1,095,084)
PROFESSIONAL SERVICES	\$531,364	\$0	\$1,038,659	\$1,067,118	\$0	(\$1,038,659)
Other Charges	\$375,926,739	\$399,425,558	\$385,702,789	\$385,615,798	\$150,176,957	(\$235,525,832)
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Interagency Transfers	\$1,137,236	\$0	\$1,015,026	\$1,281,933	\$0	(\$1,015,026)
TOTAL OTHER CHARGES	\$377,063,975	\$399,425,558	\$386,717,815	\$386,897,731	\$150,176,957	(\$236,540,858)
Acquisitions	\$39,928	\$0	\$85,300	\$85,300	\$0	(\$85,300)
Major Repairs	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ACQ. & MAJOR REPAIRS	\$39,928	\$0	\$85,300	\$85,300	\$0	(\$85,300)
TOTAL EXPENDITURES	\$388,327,067	\$399,425,558	\$399,512,549	\$399,724,414	\$150,176,957	(\$249,335,592)
Classified	0	0	0	0	0	0
Unclassified	0	0	0	0	0	0
AUTHORIZED T.O. POSITIONS	0	0	0	0	0	0
AUTHORIZED OTHER CHARGES POSITIONS	0	0	0	0	0	0
NON-T.O. FTE POSITIONS	0	0	0	0	0	0
POSITIONS	0	0	0	0	0	0

STATE OF LOUISIANA
Line Item Expenditure Summary - Program
Executive Budget

6713 - LA Universities Marine Consortium

Expenditures & Request:	PY Actuals FY24 - 25	Enacted FY25 - 26	EOB as of 12/01/25	Continuation FY26 - 27	Recommended FY26 - 27	Total Executive Adjustment FY26 - 27
Salaries	\$5,206,057	\$0	\$6,427,999	\$6,427,305	\$0	(\$6,427,999)
Other Compensation	\$19,932	\$0	\$50,360	\$50,360	\$0	(\$50,360)
Related Benefits	\$1,822,212	\$0	\$2,237,250	\$2,185,173	\$0	(\$2,237,250)
TOTAL PERSONAL SERVICES	\$7,048,202	\$0	\$8,715,609	\$8,662,838	\$0	(\$8,715,609)
Travel	\$123,062	\$0	\$170,100	\$174,760	\$0	(\$170,100)
Operating Services	\$1,282,313	\$0	\$2,772,039	\$2,847,993	\$0	(\$2,772,039)
Supplies	\$1,652,106	\$0	\$4,054,928	\$4,166,032	\$0	(\$4,054,928)
TOTAL OPERATING EXPENSES	\$3,057,481	\$0	\$6,997,067	\$7,188,785	\$0	(\$6,997,067)
PROFESSIONAL SERVICES	\$0	\$0	\$0	\$0	\$0	\$0
Other Charges	\$2,099,794	\$26,319,826	\$9,319,947	\$9,319,947	\$19,872,188	\$10,552,241
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Interagency Transfers	\$598,312	\$0	\$657,203	\$617,069	\$0	(\$657,203)
TOTAL OTHER CHARGES	\$2,698,106	\$26,319,826	\$9,977,150	\$9,937,016	\$19,872,188	\$9,895,038
Acquisitions	\$772,129	\$0	\$280,000	\$280,000	\$0	(\$280,000)
Major Repairs	\$346,837	\$0	\$350,000	\$350,000	\$0	(\$350,000)
TOTAL ACQ. & MAJOR REPAIRS	\$1,118,966	\$0	\$630,000	\$630,000	\$0	(\$630,000)
TOTAL EXPENDITURES	\$13,922,755	\$26,319,826	\$26,319,826	\$26,418,639	\$19,872,188	(\$6,447,638)
Classified	0	0	0	0	0	0
Unclassified	0	0	0	0	0	0
AUTHORIZED T.O. POSITIONS	0	0	0	0	0	0
AUTHORIZED OTHER CHARGES POSITIONS	0	0	0	0	0	0
NON-T.O. FTE POSITIONS	0	0	0	0	0	0
POSITIONS	0	0	0	0	0	0

STATE OF LOUISIANA
Statutory Dedication and Fund Account Summary
Executive Budget

Fees and Self-Generated Revenues	PY Actuals FY24 - 25	Enacted FY25 - 26	EOB as of 12/01/25	Continuation FY26 - 27	Recommended FY26 - 27	Total Executive Adjustment FY26 - 27
Fees & Self-generated Revenues	\$8,918,518	\$15,850,299	\$15,850,299	\$15,972,304	\$15,850,299	\$0
Proprietary School Students Protection Fund Account	\$6,239	\$200,000	\$200,000	\$200,959	\$200,000	\$0
Total:	\$8,924,756	\$16,050,299	\$16,050,299	\$16,173,263	\$16,050,299	\$0
Statutory Dedications	PY Actuals FY24 - 25	Enacted FY25 - 26	EOB as of 12/01/25	Continuation FY26 - 27	Recommended FY26 - 27	Total Executive Adjustment FY26 - 27
Higher Education Initiatives Fund	\$5,000,000	\$5,000,000	\$5,000,000	\$5,090,297	\$5,000,000	\$0
Med. & Allied Health Prof Ed School & Loan Fund	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$0
LA Cybersecurity Talent Initiative Fund	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$0
Health Care Employment Reinvestment Opportunity	\$1,314,374	\$1,306,929	\$1,306,929	\$0	\$0	(\$1,306,929)
M.J. Foster Promise Program Fund	\$17,285,731	\$10,500,000	\$10,500,000	\$10,500,000	\$25,000,000	\$14,500,000
Geaux Teach Fund	\$1,272,744	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000	\$0
Postsecondary Inclusive Education Fund	\$510,000	\$0	\$0	\$0	\$0	\$0
Support Education In Louisiana First Fund	\$37,521	\$38,215	\$38,215	\$37,521	\$37,521	(\$694)
Rockefeller Wildlife Refuge Trust and Protection Fund	\$35,334	\$60,000	\$60,000	\$60,000	\$60,000	\$0
Louisiana Quality Education Support Fund	\$18,100,747	\$18,930,000	\$18,930,000	\$18,937,168	\$18,930,000	\$0
TOPS Fund	\$126,669,158	\$117,656,613	\$117,656,613	\$113,269,045	\$113,269,045	(\$4,387,568)
Total:	\$171,425,610	\$157,191,757	\$157,191,757	\$151,594,031	\$165,996,566	\$8,804,809

STATE OF LOUISIANA
Statutory Dedication and Fund Account Summary
Executive Budget

STATE OF LOUISIANA
Statutory Dedication and Fund Account Summary - Agency
Executive Budget

671 - Board of Regents

Fees and Self-Generated Revenues	PY Actuals FY24 - 25	Enacted FY25 - 26	EOB as of 12/01/25	Continuation FY26 - 27	Recommended FY26 - 27	Total Executive Adjustment FY26 - 27
Fees & Self-generated Revenues	\$8,918,518	\$15,850,299	\$15,850,299	\$15,972,304	\$15,850,299	\$0
Proprietary School Students Protection Fund Account	\$6,239	\$200,000	\$200,000	\$200,959	\$200,000	\$0
Total:	\$8,924,756	\$16,050,299	\$16,050,299	\$16,173,263	\$16,050,299	\$0
Statutory Dedications	PY Actuals FY24 - 25	Enacted FY25 - 26	EOB as of 12/01/25	Continuation FY26 - 27	Recommended FY26 - 27	Total Executive Adjustment FY26 - 27
Higher Education Initiatives Fund	\$5,000,000	\$5,000,000	\$5,000,000	\$5,090,297	\$5,000,000	\$0
Med. & Allied Health Prof Ed School & Loan Fund	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$0
LA Cybersecurity Talent Initiative Fund	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$0
Health Care Employment Reinvestment Opportunity	\$1,314,374	\$1,306,929	\$1,306,929	\$0	\$0	(\$1,306,929)
M.J. Foster Promise Program Fund	\$17,285,731	\$10,500,000	\$10,500,000	\$10,500,000	\$25,000,000	\$14,500,000
Geaux Teach Fund	\$1,272,744	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000	\$0
Postsecondary Inclusive Education Fund	\$510,000	\$0	\$0	\$0	\$0	\$0
Support Education In Louisiana First Fund	\$37,521	\$38,215	\$38,215	\$37,521	\$37,521	(\$694)
Rockefeller Wildlife Refuge Trust and Protection Fund	\$35,334	\$60,000	\$60,000	\$60,000	\$60,000	\$0
Louisiana Quality Education Support Fund	\$18,100,747	\$18,930,000	\$18,930,000	\$18,937,168	\$18,930,000	\$0

STATE OF LOUISIANA
Statutory Dedication and Fund Account Summary - Agency
Executive Budget

Statutory Dedications	PY Actuals FY24 - 25	Enacted FY25 - 26	EOB as of 12/01/25	Continuation FY26 - 27	Recommended FY26 - 27	Total Executive Adjustment FY26 - 27
TOPS Fund	\$126,669,158	\$117,656,613	\$117,656,613	\$113,269,045	\$113,269,045	(\$4,387,568)
Total:	\$171,425,610	\$157,191,757	\$157,191,757	\$151,594,031	\$165,996,566	\$8,804,809

6711 - Board of Regents

Fees and Self-Generated Revenues	PY Actuals FY24 - 25	Enacted FY25 - 26	EOB as of 12/01/25	Continuation FY26 - 27	Recommended FY26 - 27	Total Executive Adjustment FY26 - 27
Fees & Self-generated Revenues	\$4,901,686	\$6,730,299	\$6,730,299	\$6,758,763	\$6,730,299	\$0
Proprietary School Students Protection Fund Account	\$6,239	\$200,000	\$200,000	\$200,959	\$200,000	\$0
Total:	\$4,907,925	\$6,930,299	\$6,930,299	\$6,959,722	\$6,930,299	\$0
Statutory Dedications	PY Actuals FY24 - 25	Enacted FY25 - 26	EOB as of 12/01/25	Continuation FY26 - 27	Recommended FY26 - 27	Total Executive Adjustment FY26 - 27
Higher Education Initiatives Fund	\$5,000,000	\$5,000,000	\$5,000,000	\$5,090,297	\$5,000,000	\$0
Med. & Allied Health Prof Ed School & Loan Fund	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$0
LA Cybersecurity Talent Initiative Fund	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$0
Health Care Employment Reinvestment Opportunity	\$1,314,374	\$1,306,929	\$1,306,929	\$0	\$0	(\$1,306,929)
Postsecondary Inclusive Education Fund	\$510,000	\$0	\$0	\$0	\$0	\$0
Louisiana Quality Education Support Fund	\$18,100,747	\$18,930,000	\$18,930,000	\$18,937,168	\$18,930,000	\$0
Total:	\$26,125,122	\$26,436,929	\$26,436,929	\$25,227,465	\$25,130,000	(\$1,306,929)

STATE OF LOUISIANA
Statutory Dedication and Fund Account Summary - Program
Executive Budget

6712 - Office of Student Financial Assistance

Fees and Self-Generated Revenues	PY Actuals FY24 - 25	Enacted FY25 - 26	EOB as of 12/01/25	Continuation FY26 - 27	Recommended FY26 - 27	Total Executive Adjustment FY26 - 27
Fees & Self-generated Revenues	\$0	\$20,000	\$20,000	\$20,000	\$20,000	\$0
Total:	\$0	\$20,000	\$20,000	\$20,000	\$20,000	\$0
Statutory Dedications	PY Actuals FY24 - 25	Enacted FY25 - 26	EOB as of 12/01/25	Continuation FY26 - 27	Recommended FY26 - 27	Total Executive Adjustment FY26 - 27
M.J. Foster Promise Program Fund	\$17,285,731	\$10,500,000	\$10,500,000	\$10,500,000	\$25,000,000	\$14,500,000
Geaux Teach Fund	\$1,272,744	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000	\$0
Rockefeller Wildlife Refuge Trust and Protection Fund	\$35,334	\$60,000	\$60,000	\$60,000	\$60,000	\$0
TOPS Fund	\$126,669,158	\$117,656,613	\$117,656,613	\$113,269,045	\$113,269,045	(\$4,387,568)
Total:	\$145,262,967	\$130,716,613	\$130,716,613	\$126,329,045	\$140,829,045	\$10,112,432

STATE OF LOUISIANA
Statutory Dedication and Fund Account Summary - Program
Executive Budget

6713 - LA Universities Marine Consortium

Fees and Self-Generated Revenues	PY Actuals FY24 - 25	Enacted FY25 - 26	EOB as of 12/01/25	Continuation FY26 - 27	Recommended FY26 - 27	Total Executive Adjustment FY26 - 27
Fees & Self-generated Revenues	\$4,016,832	\$9,100,000	\$9,100,000	\$9,193,541	\$9,100,000	\$0
Total:	\$4,016,832	\$9,100,000	\$9,100,000	\$9,193,541	\$9,100,000	\$0
Statutory Dedications	PY Actuals FY24 - 25	Enacted FY25 - 26	EOB as of 12/01/25	Continuation FY26 - 27	Recommended FY26 - 27	Total Executive Adjustment FY26 - 27
Support Education In Louisiana First Fund	\$37,521	\$38,215	\$38,215	\$37,521	\$37,521	(\$694)
Total:	\$37,521	\$38,215	\$38,215	\$37,521	\$37,521	(\$694)