

Means of Financing:	PY Actuals FY24 - 25	Enacted FY25 - 26	EOB as of 12/01/25	Continuation FY26 - 27	Enacted FY26 - 27	Enacted Over/(Under) EOB	% Change
STATE GENERAL FUND (Direct)	\$280,293,182	\$296,239,775	\$296,365,903	\$306,236,307	\$295,081,029	(\$1,284,874)	(0.43%)
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	\$208,933,512	\$51,741,755	32.92%
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	\$568,553,098	\$50,456,881	9.74%
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	Enacted FY26 - 27	Enacted Over/(Under) EOB	% Change
STATE GENERAL FUND (Direct)	\$280,293,182	\$296,239,775	\$296,365,903	\$306,236,307	\$295,081,029	(\$1,284,874)	(0.43%)
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	\$208,933,512	\$51,741,755	32.92%
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	\$568,553,098	\$50,456,881	9.74%
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	Enacted FY26 - 27	Enacted Over/(Under) EOB	% Change
STATE GENERAL FUND (Direct)	\$30,394,593	\$30,431,798	\$30,470,935	\$35,826,865	\$47,340,690	\$16,869,755	55.36%
STATE GENERAL FUND BY:							
INTERAGENCY TRANSFERS	\$3,684,278	\$13,003,365	\$13,003,365	\$13,173,372	\$13,038,639	\$35,274	0.27%
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	\$57,335,000	\$30,898,071	116.87%
FEDERAL FUNDS	\$7,604,535	\$15,422,314	\$15,422,314	\$15,422,314	\$24,229,904	\$8,807,590	57.11%
TOTAL MEANS OF FINANCING	\$72,716,452	\$92,224,705	\$92,263,842	\$96,609,738	\$148,874,532	\$56,610,690	61.36%
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	Enacted FY26 - 27	Enacted Over/(Under) EOB	% Change
STATE GENERAL FUND (Direct)	\$242,491,394	\$259,361,033	\$259,448,024	\$264,030,809	\$241,406,843	(\$18,041,181)	(6.95%)
STATE GENERAL FUND BY:							
INTERAGENCY TRANSFERS	\$360,414	\$452,744	\$452,744	\$452,744	\$417,470	(\$35,274)	(7.79%)
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	\$151,559,600	\$20,842,987	15.95%
FEDERAL FUNDS	\$212,291	\$8,875,168	\$8,875,168	\$8,891,816	\$67,578	(\$8,807,590)	(99.24%)
TOTAL MEANS OF FINANCING	\$388,327,067	\$399,425,558	\$399,512,549	\$399,724,414	\$393,471,491	(\$6,041,058)	(1.51%)
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	Enacted FY26 - 27	Enacted Over/(Under) EOB	% Change
STATE GENERAL FUND (Direct)	\$7,407,195	\$6,446,944	\$6,446,944	\$6,378,633	\$6,333,496	(\$113,448)	(1.76%)
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	\$38,912	\$697	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	\$26,207,075	(\$112,751)	(0.43%)
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%

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
(\$287,198)	\$0	\$0	\$0	\$0	(\$287,198)	0	Statewide Adjustments
\$0	\$0	\$0	(\$1,306,929)	\$0	(\$1,306,929)	0	Non-Recurring Other
\$5,670,311	\$0	\$0	\$31,880,697	\$0	\$37,551,008	0	Other Adjustments
\$4,000,000	\$0	\$0	\$14,500,000	\$0	\$18,500,000	0	New and Expanded
(\$3,000,000)	\$0	\$0	(\$1,000,000)	\$0	(\$4,000,000)	0	Other Technical Adjustments
(\$7,667,987)	\$0	\$0	\$7,667,987	\$0	\$0	0	Means of Finance Substitution
\$295,081,029	\$14,256,109	\$16,050,299	\$208,933,512	\$34,232,149	\$568,553,098	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
(\$161,070)	\$0	\$0	\$0	\$0	(\$161,070)	0	Reduction in accordance with Preamble Section 19 in Act 3 of the 2026 Regular Legislative Session
(\$287,198)	\$0	\$0	\$0	\$0	(\$287,198)	0	Total

Means of Finance Substitution

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
(\$7,667,987)	\$0	\$0	\$7,667,987	\$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.
(\$7,667,987)	\$0	\$0	\$7,667,987	\$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 for contractual obligations to address healthcare workforce shortages.
\$0	\$0	\$0	(\$1,306,929)	\$0	(\$1,306,929)	0	Total

STATE OF LOUISIANA

Adjustments Report

Enacted

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	\$5,000,000	\$0	\$5,000,000	0	Adjusts Statutory Dedications out of the Louisiana Quality Education Support Fund for the endowment of chairs, enhancement of academics and research, and recruitment of graduate fellows.
\$0	\$0	\$0	\$2,000,000	\$0	\$2,000,000	0	Adjusts Statutory Dedications out of the Postsecondary Inclusive Education Fund to support and expand inclusive postsecondary programs in the state.
\$0	\$0	\$0	\$697	\$0	\$697	0	Adjusts Statutory Dedications out of the Support Education in Louisiana First (SELF) Fund based on the most recent Revenue Estimating Conference (REC) forecast.
\$4,465,532	\$0	\$0	\$0	\$0	\$4,465,532	0	Aligns funding for Taylor Opportunity Program for Students (TOPS) awards as projected by the Office of Student Financial Assistance.
(\$1,033,127,244)	\$0	\$0	\$0	\$0	#####	0	Distribution of formula-funding from the Board of Regents to higher education systems, universities, colleges, research facilities, the Office of Student Financial Assistance, and the Louisiana Universities Marine Consortium. Includes the five percent adjustment of the funding formula appropriation determined by the management boards of each postsecondary education system as prescribed by R.S. 17:3351.
\$56,000,000	\$0	\$0	\$0	\$0	\$56,000,000	0	Provides additional funding to the higher education formula for the distribution of funds to postsecondary education institutions.
\$1,000,000	\$0	\$0	\$0	\$0	\$1,000,000	0	Provides funding outside of the higher education formula for the Hunger Free Campus designation and grant programs.
\$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.
\$0	\$0	\$0	\$1,000,000	\$0	\$1,000,000	0	Provides Statutory Dedications out of the Higher Education Initiatives Fund for institution accreditation.

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$0	\$0	\$0	\$23,880,000	\$0	\$23,880,000	0	Provides Statutory Dedications out of the Supporting Programs, Opportunities, Resources, and Teams (SPORT) Fund based on the most recent Revenue Estimating Conference (REC) forecast. Funds will be distributed to support athletic departments at eligible public postsecondary institutions in accordance with Act 298 of the 2025 Regular Legislative Session.
\$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.
\$5,670,311	\$0	\$0	\$31,880,697	\$0	\$37,551,008	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 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

Other Technical Adjustments

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$0	\$0	\$0	(\$1,000,000)	\$0	(\$1,000,000)	0	Transfers Statutory Dedications out of the Cybersecurity Talent Initiative Fund and the Cybersecurity Education Management Council from the auspices of the Board of Regents to Louisiana Works, in accordance with Act 772 of the 2026 Regular Legislative Session.
(\$3,000,000)	\$0	\$0	\$0	\$0	(\$3,000,000)	0	Transfers the Louisiana Science, Technology, Engineering and Mathematics Advisory Council and associated funding from the auspices of the Board of Regents to Louisiana Works, in accordance with Act 433 of the 2026 Regular Legislative Session.
(\$3,000,000)	\$0	\$0	(\$1,000,000)	\$0	(\$4,000,000)	0	Total

STATE OF LOUISIANA

Adjustments Report - Agency Enacted

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
(\$287,198)	\$0	\$0	\$0	\$0	(\$287,198)	0	Statewide Adjustments
\$0	\$0	\$0	(\$1,306,929)	\$0	(\$1,306,929)	0	Non-Recurring Other
\$5,670,311	\$0	\$0	\$31,880,697	\$0	\$37,551,008	0	Other Adjustments
\$4,000,000	\$0	\$0	\$14,500,000	\$0	\$18,500,000	0	New and Expanded
(\$3,000,000)	\$0	\$0	(\$1,000,000)	\$0	(\$4,000,000)	0	Other Technical Adjustments
(\$7,667,987)	\$0	\$0	\$7,667,987	\$0	\$0	0	Means of Finance Substitution
\$295,081,029	\$14,256,109	\$16,050,299	\$208,933,512	\$34,232,149	\$568,553,098	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
(\$161,070)	\$0	\$0	\$0	\$0	(\$161,070)	0	Reduction in accordance with Preamble Section 19 in Act 3 of the 2026 Regular Legislative Session
(\$287,198)	\$0	\$0	\$0	\$0	(\$287,198)	0	Total

Means of Finance Substitution

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
(\$7,667,987)	\$0	\$0	\$7,667,987	\$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.
(\$7,667,987)	\$0	\$0	\$7,667,987	\$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 for 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 Enacted

671 - Board of Regents

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	\$5,000,000	\$0	\$5,000,000	0	Adjusts Statutory Dedications out of the Louisiana Quality Education Support Fund for the endowment of chairs, enhancement of academics and research, and recruitment of graduate fellows.
\$0	\$0	\$0	\$2,000,000	\$0	\$2,000,000	0	Adjusts Statutory Dedications out of the Postsecondary Inclusive Education Fund to support and expand inclusive postsecondary programs in the state.
\$0	\$0	\$0	\$697	\$0	\$697	0	Adjusts Statutory Dedications out of the Support Education in Louisiana First (SELF) Fund based on the most recent Revenue Estimating Conference (REC) forecast.
\$4,465,532	\$0	\$0	\$0	\$0	\$4,465,532	0	Aligns funding for Taylor Opportunity Program for Students (TOPS) awards as projected by the Office of Student Financial Assistance.
(\$1,033,127,244)	\$0	\$0	\$0	\$0	(\$1,033,127,244)	0	Distribution of formula-funding from the Board of Regents to higher education systems, universities, colleges, research facilities, the Office of Student Financial Assistance, and the Louisiana Universities Marine Consortium. Includes the five percent adjustment of the funding formula appropriation determined by the management boards of each postsecondary education system as prescribed by R.S. 17:3351.
\$56,000,000	\$0	\$0	\$0	\$0	\$56,000,000	0	Provides additional funding to the higher education formula for the distribution of funds to postsecondary education institutions.
\$1,000,000	\$0	\$0	\$0	\$0	\$1,000,000	0	Provides funding outside of the higher education formula for the Hunger Free Campus designation and grant programs.
\$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.

STATE OF LOUISIANA

Adjustments Report - Agency Enacted

671 - Board of Regents

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$0	\$0	\$0	\$1,000,000	\$0	\$1,000,000	0	Provides Statutory Dedications out of the Higher Education Initiatives Fund for institution accreditation.
\$0	\$0	\$0	\$23,880,000	\$0	\$23,880,000	0	Provides Statutory Dedications out of the Supporting Programs, Opportunities, Resources, and Teams (SPORT) Fund based on the most recent Revenue Estimating Conference (REC) forecast. Funds will be distributed to support athletic departments at eligible public postsecondary institutions in accordance with Act 298 of the 2025 Regular Legislative Session.
\$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.
\$5,670,311	\$0	\$0	\$31,880,697	\$0	\$37,551,008	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 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

Other Technical Adjustments

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$0	\$0	\$0	(\$1,000,000)	\$0	(\$1,000,000)	0	Transfers Statutory Dedications out of the Cybersecurity Talent Initiative Fund and the Cybersecurity Education Management Council from the auspices of the Board of Regents to Louisiana Works, in accordance with Act 772 of the 2026 Regular Legislative Session.
(\$3,000,000)	\$0	\$0	\$0	\$0	(\$3,000,000)	0	Transfers the Louisiana Science, Technology, Engineering and Mathematics Advisory Council and associated funding from the auspices of the Board of Regents to Louisiana Works, in accordance with Act 433 of the 2026 Regular Legislative Session.
(\$3,000,000)	\$0	\$0	(\$1,000,000)	\$0	(\$4,000,000)	0	Total

STATE OF LOUISIANA

Adjustments Report - Program Enacted

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
(\$120,593)	\$0	\$0	\$0	\$0	(\$120,593)	0	Statewide Adjustments
\$0	\$0	\$0	(\$1,306,929)	\$0	(\$1,306,929)	0	Non-Recurring Other
\$1,056,598	\$0	\$0	\$31,880,000	\$0	\$32,936,598	0	Other Adjustments
\$15,933,750	\$35,274	\$0	\$325,000	\$8,807,590	\$25,101,614	0	Other Technical Adjustments
\$47,340,690	\$13,038,639	\$6,930,299	\$57,335,000	\$24,229,904	\$148,874,532	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
(\$81,456)	\$0	\$0	\$0	\$0	(\$81,456)	0	Reduction in accordance with Preamble Section 19 in Act 3 of the 2026 Regular Legislative Session
(\$120,593)	\$0	\$0	\$0	\$0	(\$120,593)	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 for contractual obligations to address healthcare workforce shortages.
\$0	\$0	\$0	(\$1,306,929)	\$0	(\$1,306,929)	0	Total

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	\$5,000,000	\$0	\$5,000,000	0	Adjusts Statutory Dedications out of the Louisiana Quality Education Support Fund for the endowment of chairs, enhancement of academics and research, and recruitment of graduate fellows.

STATE OF LOUISIANA

Adjustments Report - Program Enacted

6711 - Board of Regents

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$0	\$0	\$0	\$2,000,000	\$0	\$2,000,000	0	Adjusts Statutory Dedications out of the Postsecondary Inclusive Education Fund to support and expand inclusive postsecondary programs in the state.
(\$1,307,470,970)	\$0	\$0	\$0	\$0	(\$1,307,470,970)	0	Distribution of formula-funding from the Board of Regents to higher education systems, universities, colleges, research facilities, the Office of Student Financial Assistance, and the Louisiana Universities Marine Consortium. Includes the five percent adjustment of the funding formula appropriation determined by the management boards of each postsecondary education system as prescribed by R.S. 17:3351.
\$56,000,000	\$0	\$0	\$0	\$0	\$56,000,000	0	Provides additional funding to the higher education formula for the distribution of funds to postsecondary education institutions.
\$1,000,000	\$0	\$0	\$0	\$0	\$1,000,000	0	Provides funding outside of the higher education formula for the Hunger Free Campus designation and grant programs.
\$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.
\$0	\$0	\$0	\$1,000,000	\$0	\$1,000,000	0	Provides Statutory Dedications out of the Higher Education Initiatives Fund for institution accreditation.
\$0	\$0	\$0	\$23,880,000	\$0	\$23,880,000	0	Provides Statutory Dedications out of the Supporting Programs, Opportunities, Resources, and Teams (SPORT) Fund based on the most recent Revenue Estimating Conference (REC) forecast. Funds will be distributed to support athletic departments at eligible public postsecondary institutions in accordance with Act 298 of the 2025 Regular Legislative Session.
\$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.
\$1,056,598	\$0	\$0	\$31,880,000	\$0	\$32,936,598	0	Total

6711 - Board of Regents

Other Technical Adjustments

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$18,933,750	\$35,274	\$0	\$1,325,000	\$8,807,590	\$29,101,614	0	Merges the administrative functions, including staff and operating funds, of the Office of Student Financial Assistance into the Board of Regents Program to allow the agency to function as one unit and create efficiencies by consolidating contractual and shared services. Funding includes Statutory Dedications out of the M.J. Foster Promise Program Fund of \$1,250,000 and the Geaux Teach Fund of \$75,000.
\$0	\$0	\$0	(\$1,000,000)	\$0	(\$1,000,000)	0	Transfers Statutory Dedications out of the Cybersecurity Talent Initiative Fund and the Cybersecurity Education Management Council from the auspices of the Board of Regents to Louisiana Works, in accordance with Act 772 of the 2026 Regular Legislative Session.
(\$3,000,000)	\$0	\$0	\$0	\$0	(\$3,000,000)	0	Transfers the Louisiana Science, Technology, Engineering and Mathematics Advisory Council and associated funding from the auspices of the Board of Regents to Louisiana Works, in accordance with Act 433 of the 2026 Regular Legislative Session.
\$15,933,750	\$35,274	\$0	\$325,000	\$8,807,590	\$25,101,614	0	Total

STATE OF LOUISIANA

Adjustments Report - Program Enacted

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
(\$145,368)	\$0	\$0	\$0	\$0	(\$145,368)	0	Statewide Adjustments
\$4,705,924	\$0	\$0	\$0	\$0	\$4,705,924	0	Other Adjustments
\$4,000,000	\$0	\$0	\$14,500,000	\$0	\$18,500,000	0	New and Expanded
(\$18,933,750)	(\$35,274)	\$0	(\$1,325,000)	(\$8,807,590)	(\$29,101,614)	0	Other Technical Adjustments
(\$7,667,987)	\$0	\$0	\$7,667,987	\$0	\$0	0	Means of Finance Substitution
\$241,406,843	\$417,470	\$20,000	\$151,559,600	\$67,578	\$393,471,491	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
(\$58,377)	\$0	\$0	\$0	\$0	(\$58,377)	0	Reduction in accordance with Preamble Section 19 in Act 3 of the 2026 Regular Legislative Session
(\$145,368)	\$0	\$0	\$0	\$0	(\$145,368)	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 Student Financial Assistance.
(\$7,667,987)	\$0	\$0	\$7,667,987	\$0	\$0	0	
(\$7,667,987)	\$0	\$0	\$7,667,987	\$0	\$0	0	Total

STATE OF LOUISIANA

Adjustments Report - Program Enacted

6712 - Office of Student Financial Assistance

Other Adjustments

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$4,465,532	\$0	\$0	\$0	\$0	\$4,465,532	0	Aligns funding for Taylor Opportunity Program for Students (TOPS) awards as projected by the Office of Student Financial Assistance.
\$267,988,993	\$0	\$0	\$0	\$0	\$267,988,993	0	Distribution of formula-funding from the Board of Regents to higher education systems, universities, colleges, research facilities, the Office of Student Financial Assistance, and the Louisiana Universities Marine Consortium. Includes the five percent adjustment of the funding formula appropriation determined by the management boards of each postsecondary education system as prescribed by R.S. 17:3351.
(\$267,748,601)	\$0	\$0	\$0	\$0	(\$267,748,601)	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.
\$4,705,924	\$0	\$0	\$0	\$0	\$4,705,924	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 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

6712 - Office of Student Financial Assistance

Other Technical Adjustments

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
							Merges the administrative functions, including staff and operating funds, of the Office of Student Financial Assistance into the Board of Regents Program to allow the agency to function as one unit and create efficiencies by consolidating contractual and shared services. Funding includes Statutory Dedications out of the M.J. Foster Promise Program Fund of \$1,250,000 and the Geaux Teach Fund of \$75,000.
(\$18,933,750)	(\$35,274)	\$0	(\$1,325,000)	(\$8,807,590)	(\$29,101,614)	0	
(\$18,933,750)	(\$35,274)	\$0	(\$1,325,000)	(\$8,807,590)	(\$29,101,614)	0	Total

STATE OF LOUISIANA

Adjustments Report - Program Enacted

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
(\$21,237)	\$0	\$0	\$0	\$0	(\$21,237)	0	Statewide Adjustments
(\$92,211)	\$0	\$0	\$697	\$0	(\$91,514)	0	Other Adjustments
\$6,333,496	\$800,000	\$9,100,000	\$38,912	\$9,934,667	\$26,207,075	0	Total

Statewide Adjustments

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
(\$21,237)	\$0	\$0	\$0	\$0	(\$21,237)	0	Reduction in accordance with Preamble Section 19 in Act 3 of the 2026 Regular Legislative Session
(\$21,237)	\$0	\$0	\$0	\$0	(\$21,237)	0	Total

Other Adjustments

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$0	\$0	\$0	\$697	\$0	\$697	0	Adjusts Statutory Dedications out of the Support Education in Louisiana First (SELF) Fund based on the most recent Revenue Estimating Conference (REC) forecast.
\$6,354,733	\$0	\$0	\$0	\$0	\$6,354,733	0	Distribution of formula-funding from the Board of Regents to higher education systems, universities, colleges, research facilities, the Office of Student Financial Assistance, and the Louisiana Universities Marine Consortium. Includes the five percent adjustment of the funding formula appropriation determined by the management boards of each postsecondary education system as prescribed by R.S. 17:3351.
(\$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.
(\$92,211)	\$0	\$0	\$697	\$0	(\$91,514)	0	Total

Expenditures & Request:	PY Actuals FY24 - 25	Enacted FY25 - 26	EOB as of 12/01/25	Continuation FY26 - 27	Enacted FY26 - 27	Total Enacted 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	\$568,553,098	\$111,607,102
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	\$568,553,098	\$107,640,330
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	\$568,553,098	\$50,456,881
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

Enacted

671 - Board of Regents

Expenditures & Request:	PY Actuals FY24 - 25	Enacted FY25 - 26	EOB as of 12/01/25	Continuation FY26 - 27	Enacted FY26 - 27	Total Enacted 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	\$568,553,098	\$111,607,102
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	\$568,553,098	\$107,640,330
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	\$568,553,098	\$50,456,881
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

Enacted

6711 - Board of Regents

Expenditures & Request:	PY Actuals FY24 - 25	Enacted FY25 - 26	EOB as of 12/01/25	Continuation FY26 - 27	Enacted FY26 - 27	Total Enacted 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	\$148,874,532	\$86,951,272
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	\$148,874,532	\$84,656,729
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	\$148,874,532	\$56,610,690
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

Line Item Expenditure Summary - Program

Report Date: 7/15/26

Enacted

6712 - Office of Student Financial Assistance

Expenditures & Request:	PY Actuals FY24 - 25	Enacted FY25 - 26	EOB as of 12/01/25	Continuation FY26 - 27	Enacted FY26 - 27	Total Enacted 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	\$393,471,491	\$7,768,702
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	\$393,471,491	\$6,753,676
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	\$393,471,491	(\$6,041,058)
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

Line Item Expenditure Summary - Program

Report Date: 7/15/26

Enacted

6713 - LA Universities Marine Consortium

Expenditures & Request:	PY Actuals FY24 - 25	Enacted FY25 - 26	EOB as of 12/01/25	Continuation FY26 - 27	Enacted FY26 - 27	Total Enacted 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	\$26,207,075	\$16,887,128
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	\$26,207,075	\$16,229,925
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	\$26,207,075	(\$112,751)
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

Fees and Self Generated	PY Actuals FY24 - 25	Enacted FY25 - 26	EOB as of 12/01/25	Continuation FY26 - 27	Enacted FY26 - 27	Total Enacted 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	Enacted FY26 - 27	Total Enacted Adjustment FY26 - 27
Higher Education Initiatives Fund	\$5,000,000	\$5,000,000	\$5,000,000	\$5,090,297	\$6,000,000	\$1,000,000
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	\$0	(\$1,000,000)
Health Care Employment Reinvestment Opportunities	\$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	\$2,000,000	\$2,000,000
Support Education In Louisiana First Fund	\$37,521	\$38,215	\$38,215	\$37,521	\$38,912	\$697
Supporting Programs, Opportunities, Resources, and Initiatives	\$0	\$0	\$0	\$0	\$23,880,000	\$23,880,000
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	\$23,930,000	\$5,000,000
TOPS Fund	\$126,669,158	\$117,656,613	\$117,656,613	\$113,269,045	\$125,324,600	\$7,667,987
Total:	\$171,425,610	\$157,191,757	\$157,191,757	\$151,594,031	\$208,933,512	\$51,741,755

671 - Board of Regents

Fees and Self Generated	PY Actuals 24 - 25	Enacted 25 - 26	Existing Operating Budget as of 12/01/25	Continuation 26 - 27	Enacted FY26 - 27	Total Enacted 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	Enacted FY26 - 27	Total Enacted Adjustment FY26 - 27
Higher Education Initiatives Fund	\$5,000,000	\$5,000,000	\$5,000,000	\$5,090,297	\$6,000,000	\$1,000,000
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	\$0	(\$1,000,000)
Health Care Employment Reinvestment Opportunities	\$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	\$2,000,000	\$2,000,000
Support Education In Louisiana First Fund	\$37,521	\$38,215	\$38,215	\$37,521	\$38,912	\$697
Supporting Programs, Opportunities, Resources, and Initiatives	\$0	\$0	\$0	\$0	\$23,880,000	\$23,880,000
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	\$23,930,000	\$5,000,000
TOPS Fund	\$126,669,158	\$117,656,613	\$117,656,613	\$113,269,045	\$125,324,600	\$7,667,987
Total:	\$171,425,610	\$157,191,757	\$157,191,757	\$151,594,031	\$208,933,512	\$51,741,755

6711 - Board of Regents

Fees and Self Generated	PY Actuals 24 - 25	Enacted 25 - 26	Existing Operating Budget as of 12/01/25	Continuation 26 - 27	Enacted FY26 - 27	Total Enacted 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 Acc	\$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	Enacted FY26 - 27	Total Enacted Adjustment FY26 - 27
Higher Education Initiatives Fund	\$5,000,000	\$5,000,000	\$5,000,000	\$5,090,297	\$6,000,000	\$1,000,000
Med. & Allied Health Prof Ed School & Loan Func	\$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	\$0	(\$1,000,000)
Health Care Employment Reinvestment Opportur	\$1,314,374	\$1,306,929	\$1,306,929	\$0	\$0	(\$1,306,929)
M.J. Foster Promise Program Fund	\$0	\$0	\$0	\$0	\$1,250,000	\$1,250,000
Geaux Teach Fund	\$0	\$0	\$0	\$0	\$75,000	\$75,000
Postsecondary Inclusive Education Fund	\$510,000	\$0	\$0	\$0	\$2,000,000	\$2,000,000
Supporting Programs, Opportunities, Resources,	\$0	\$0	\$0	\$0	\$23,880,000	\$23,880,000
Louisiana Quality Education Support Fund	\$18,100,747	\$18,930,000	\$18,930,000	\$18,937,168	\$23,930,000	\$5,000,000
Total:	\$26,125,122	\$26,436,929	\$26,436,929	\$25,227,465	\$57,335,000	\$30,898,071

6712 - Office of Student Financial Assistance

Fees and Self Generated	PY Actuals 24 - 25	Enacted 25 - 26	Existing Operating Budget as of 12/01/25	Continuation 26 - 27	Enacted FY26 - 27	Total Enacted 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	Enacted FY26 - 27	Total Enacted Adjustment FY26 - 27
M.J. Foster Promise Program Fund	\$17,285,731	\$10,500,000	\$10,500,000	\$10,500,000	\$23,750,000	\$13,250,000
Geaux Teach Fund	\$1,272,744	\$2,500,000	\$2,500,000	\$2,500,000	\$2,425,000	(\$75,000)
Rockefeller Wildlife Refuge Trust and Protection f	\$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	\$125,324,600	\$7,667,987
Total:	\$145,262,967	\$130,716,613	\$130,716,613	\$126,329,045	\$151,559,600	\$20,842,987

6713 - LA Universities Marine Consortium

Fees and Self Generated	PY Actuals 24 - 25	Enacted 25 - 26	Existing Operating Budget as of 12/01/25	Continuation 26 - 27	Enacted FY26 - 27	Total Enacted 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	Enacted FY26 - 27	Total Enacted Adjustment FY26 - 27
Support Education In Louisiana First Fund	\$37,521	\$38,215	\$38,215	\$37,521	\$38,912	\$697
Total:	\$37,521	\$38,215	\$38,215	\$37,521	\$38,912	\$697