



Louisiana Community and Technical College (LCTC) System

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Richard Nelson, President
Tim Hardy, Board of Supervisors Chair

TO: Richard Nelson
LCTC System President

FROM: Joseph F. Marin 
Vice President of Finance

DATE: October 14, 2026

SUBJECT: FY 2026-2027 Operating Budgets for LCTC Entities

APPROVED
10/14/26 
LCTCS BOARD OF SUPERVISORS

FOR BOARD ACTION

Recommendation: Staff recommends that the LCTC System Board of Supervisors approve the formal FY 2026-2027 operating budgets of the LCTC System Colleges and the Board office.

Background: At its August 2026 meeting, the Board approved FY 2026-2027 operating budget allocations for the LCTC System Colleges and the Board office. For this October meeting, formal operating budgets are submitted for approval. These budgets include prior-year actual revenues and expenditures from the year-end financial close ending August 15th. The table on the next page summarizes the FY 2026-2027 operating budgets for LCTC System Colleges and the Board office.

Fiscal Impact: Appropriated state funds for FY 2026-2027 are \$28.7M more than the appropriated funds for FY 2025-2026. State General Fund (SGF) increased by \$23.3M: \$16.3M increase in funding formula adjustments and \$8.6M increase in new college line-item appropriations, \$2.0M reduction from removal of “one-time” FY26 line-item appropriations, \$913K increase for mandated-cost savings from lower retirement and risk management costs, and a decrease of \$637K from the LASERS state retirement system UAL (unfunded accrued liability) preamble reduction.

Statutory Dedications increased by \$5.4M from new line-item appropriations through the Higher Education Campus Revitalization Fund and the Strategic Investments Across Louisiana Fund.

REVENUES BY SOURCE:

<i>State General Fund Direct</i>	<i>\$176,811,327</i>
<i>Statutory Dedications</i>	<i>\$23,435,318</i>
TOTAL STATE FUNDS	\$200,246,645
SELF GENERATED FUNDS	\$179,747,107
TOTAL REVENUES	\$379,993,752

EXPENDITURES BY OBJECT:

Salaries	\$197,163,689
Other Compensation	\$4,123,109
Related Benefits	\$78,572,232
TOTAL PERSONAL SERVICES	\$279,859,030
Travel	\$1,531,213
Operating Services	\$47,813,883
Supplies	\$5,958,240
TOTAL OPERATING EXPENSES	\$55,303,336
Professional Services	\$5,610,265
Other Charges	\$17,566,972
Interagency Transfers	\$12,170,473
TOTAL OTHER CHARGES	\$36,991,477
General Acquisitions	\$7,454,909
Library Acquisitions	\$260,000
Major Repairs	\$125,000
TOTAL ACQ. & MAJ. REPAIRS	\$7,839,909
Unallotted	\$0
TOTAL EXPENDITURES	\$379,993,752

EXPENDITURES BY FUNCTION:

Instruction	\$152,276,051
Public Service	\$135,220
Academic Support	\$50,490,568
Student Services	\$33,051,572
Institutional Services	\$82,102,229
Scholarships/Fellowships	\$321,152
Plant Operations/Maintenance	\$51,473,766
TOTAL E&G EXPENDITURES	\$369,850,559
Transfers out of agency	\$9,741,877
Athletics	\$110,527
Other	\$290,789
TOTAL EXPENDITURES	\$379,993,752

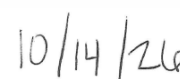
Note that Other Charges is comprised of the awarding of Rapid Response Funds to colleges and the use of state funds for Adult Education purposes, while Interagency Transfers is comprised of payments to external state agencies for services such as the Legislative Auditor, Office of Risk Management, Civil Service, etc. Additionally, the summary budget forms for L.E. Fletcher Technical Community College, Nunez Community College, and River Parishes Community College reflect large increases in funding for FY27 as a result of line-item appropriations provided to them for targeted workforce training initiatives, in addition to receiving formula funding increases.

History of Prior Actions: N/A

Benefits to the System: N/A



Approved for Recommendation to the Board
Richard Nelson



Date

Signature: 
Joseph J. Marin (Oct 6, 2026 19:05:44 CDT)

Email: jmarin@lctcs.edu

Board of Regents

Institution: Bossier Parish Community College

Form BOR-1

Revenue/Expenditure Data

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	\$16,353,440	\$16,353,440	\$17,676,130	\$1,322,690	8.09%
General Fund - Restoration Amount	\$0	\$0	\$0	\$0	0.00%
Statutory Dedicated:	\$459,564	\$459,564	\$459,563	(\$1)	(0.00%)
Higher Education Initiatives Fund	\$0	\$0	\$0	\$0	0.00%
Support Education in Louisiana First (SELF)	\$459,564	\$459,564	\$459,563	(\$1)	(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	\$0	\$0	\$0	\$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	\$0	\$0	\$0	\$0	0.00%
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	\$0	\$0	\$0	\$0	0.00%
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	\$0	\$0	0.00%
Strategic Investments Across LA Fund	\$0	\$0	\$0	\$0	0.00%
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	\$16,813,004	\$16,813,004	\$18,135,693	\$1,322,689	7.87%
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	\$0	\$0	\$0	\$0	0.00%
Non-Recurring Self-Generated Carry Forward	\$0	\$0	\$0	\$0	0.00%
Self Generated Funds	\$15,283,090	\$18,946,107	\$18,946,107	\$0	0.00%
Federal Funds	\$0	\$0	\$0	\$0	0.00%
Interim Emergency Board	\$0	\$0	\$0	\$0	0.00%
Total Revenues	\$32,096,094	\$35,759,111	\$37,081,800	\$1,322,689	3.70%
Expenditures by Function:					
Instruction	\$11,972,089	\$13,766,255	\$13,329,707	(\$436,548)	(3.17%)
Research	\$0	\$0	\$0	\$0	0.00%
Public Service	\$92,692	\$267,966	\$135,220	(\$132,746)	(49.54%)
Academic Support**	\$4,182,931	\$3,956,531	\$4,657,153	\$700,622	17.71%
Student Services	\$3,241,060	\$2,978,687	\$3,613,889	\$635,202	21.32%
Institutional Services	\$10,027,490	\$11,723,013	\$12,467,708	\$744,695	6.35%
Scholarships/Fellowships	\$0	\$0	\$0	\$0	0.00%
Plant Operations/Maintenance	\$2,579,832	\$3,066,659	\$2,878,124	(\$188,535)	(6.15%)
Total E&G Expenditures	\$32,096,094	\$35,759,111	\$37,081,800	\$1,322,689	3.70%
Hospital	\$0	\$0	\$0	\$0	0.00%
Transfers out of agency	\$0	\$0	\$0	\$0	0.00%
Athletics	\$0	\$0	\$0	\$0	0.00%
Other	\$0	\$0	\$0	\$0	0.00%
Total Expenditures	\$32,096,094	\$35,759,111	\$37,081,800	\$1,322,689	3.70%
Expenditures by Object:					
Salaries	\$15,132,146	\$17,045,315	\$17,281,118	\$235,803	1.38%
Other Compensation	\$3,097,555	\$3,531,238	\$3,413,109	(\$118,129)	(3.35%)
Related Benefits	\$7,286,899	\$7,967,810	\$8,217,860	\$250,050	3.14%
Total Personal Services	\$25,516,600	\$28,544,363	\$28,912,086	\$367,723	1.29%
Travel	\$203,757	\$141,502	\$225,790	\$84,288	59.57%
Operating Services	\$3,937,917	\$4,197,103	\$4,331,368	\$134,265	3.20%
Supplies	\$181,058	\$133,995	\$207,626	\$73,631	54.95%
Total Operating Expenses	\$4,322,731	\$4,472,600	\$4,764,783	\$292,183	6.53%
Professional Services	\$547,234	\$572,943	\$626,072	\$53,129	9.27%
Other Charges	\$1,296,259	\$571,859	\$171,051	(\$400,808)	(70.09%)
Debt Services	\$0	\$0	\$0	\$0	0.00%
Interagency Transfers	\$95,568	\$938,437	\$947,151	\$8,714	0.93%
Total Other Charges	\$1,939,061	\$2,083,239	\$1,744,274	(\$338,965)	(16.27%)
General Acquisitions	\$317,702	\$658,909	\$1,660,656	\$1,001,747	152.03%
Library Acquisitions	\$0	\$0	\$0	\$0	0.00%
Major Repairs	\$0	\$0	\$0	\$0	0.00%
Total Acquisitions and Major Repairs	\$317,702	\$658,909	\$1,660,656	\$1,001,747	152.03%
Unallotted	\$0	\$0	\$0	\$0	0.00%
Total Expenditures	\$32,096,094	\$35,759,111	\$37,081,800	\$1,322,689	3.70%

* This column should reflect the last approved BA-7 in FY 2022-2023

**Library costs are included in the function of academic support and are detailed on the BOR-4A.

Board of Regents

Institution: Baton Rouge Community College

Form BOR-1

Revenue/Expenditure Data

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	\$18,614,156	\$18,614,156	\$21,134,204	\$2,520,048	13.54%
General Fund - Restoration Amount	\$0	\$0	\$0	\$0	0.00%
Statutory Dedicated:	\$751,118	\$751,118	\$751,118	\$0	0.00%
Higher Education Initiatives Fund	\$0	\$0	\$0	\$0	0.00%
Support Education in Louisiana First (SELF)	\$751,118	\$751,118	\$751,118	\$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	\$0	\$0	\$0	\$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	\$0	\$0	\$0	\$0	0.00%
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	\$0	\$0	\$0	\$0	0.00%
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	\$0	\$0	0.00%
Strategic Investments Across LA Fund	\$0	\$0	\$0	\$0	0.00%
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	\$19,365,274	\$19,365,274	\$21,885,322	\$2,520,048	13.01%
Revenue Over Expenditures :					
State Funds	\$0	\$0	\$0	\$0	0.00%
Interagency Transfers	\$0	\$0	\$0	\$0	0.00%
Self Generated Funds	\$2,087,707	\$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	\$2,087,707	\$0	\$0	\$0	0.00%
Interagency Transfers	\$0	\$0	\$0	\$0	0.00%
Non-Recurring Self-Generated Carry Forward	\$0	\$0	\$0	\$0	0.00%
Self Generated Funds	\$30,087,707	\$28,000,000	\$28,000,000	\$0	0.00%
Federal Funds	\$0	\$0	\$0	\$0	0.00%
Interim Emergency Board	\$0	\$0	\$0	\$0	0.00%
Total Revenues	\$47,365,274	\$47,365,274	\$49,885,322	\$2,520,048	5.32%
Expenditures by Function:					
Instruction	\$19,013,359	\$17,879,347	\$18,802,145	\$922,798	5.16%
Research	\$0	\$0	\$0	\$0	0.00%
Public Service	\$0	\$0	\$0	\$0	0.00%
Academic Support**	\$4,362,851	\$4,924,759	\$5,272,624	\$347,865	7.06%
Student Services	\$4,484,780	\$4,408,044	\$4,322,703	(\$85,341)	(1.94%)
Institutional Services	\$12,843,756	\$13,298,138	\$12,844,564	(\$453,574)	(3.41%)
Scholarships/Fellowships	\$11,394	\$0	\$0	\$0	0.00%
Plant Operations/Maintenance	\$6,649,135	\$6,854,986	\$8,643,286	\$1,788,300	26.09%
Total E&G Expenditures	\$47,365,274	\$47,365,274	\$49,885,322	\$2,520,048	5.32%
Hospital	\$0	\$0	\$0	\$0	0.00%
Transfers out of agency	\$0	\$0	\$0	\$0	0.00%
Athletics	\$0	\$0	\$0	\$0	0.00%
Other	\$0	\$0	\$0	\$0	0.00%
Total Expenditures	\$47,365,274	\$47,365,274	\$49,885,322	\$2,520,048	5.32%
Expenditures by Object:					
Salaries	\$27,845,446	\$27,566,579	\$29,456,891	\$1,890,312	6.86%
Other Compensation	\$0	\$0	\$0	\$0	0.00%
Related Benefits	\$9,237,701	\$9,740,878	\$10,350,353	\$609,475	6.26%
Total Personal Services	\$37,083,147	\$37,307,457	\$39,807,244	\$2,499,786	6.70%
Travel	\$371,387	\$20,000	\$20,165	\$165	0.83%
Operating Services	\$5,243,916	\$5,390,409	\$6,563,200	\$1,172,791	21.76%
Supplies	\$509,484	\$468,280	\$422,161	(\$46,119)	(9.85%)
Total Operating Expenses	\$6,124,787	\$5,878,689	\$7,005,525	\$1,126,836	19.17%
Professional Services	\$914,057	\$854,092	\$238,400	(\$615,692)	(72.09%)
Other Charges	\$523,018	\$497,895	\$480,245	(\$17,650)	(3.54%)
Debt Services	\$0	\$0	\$0	\$0	0.00%
Interagency Transfers	\$2,017,586	\$2,043,041	\$2,353,908	\$310,867	15.22%
Total Other Charges	\$3,454,661	\$3,395,028	\$3,072,553	(\$322,475)	(9.50%)
General Acquisitions	\$702,679	\$784,100	\$0	(\$784,100)	(100.00%)
Library Acquisitions	\$0	\$0	\$0	\$0	0.00%
Major Repairs	\$0	\$0	\$0	\$0	0.00%
Total Acquisitions and Major Repairs	\$702,679	\$784,100	\$0	(\$784,100)	(100.00%)
Unallotted	\$0	\$0	\$0	\$0	0.00%
Total Expenditures	\$47,365,274	\$47,365,274	\$49,885,322	\$2,520,048	5.32%

* This column should reflect the last approved BA-7 in FY 2022-2023

**Library costs are included in the function of academic support and are detailed on the BOR-4A.

Board of Regents

Institution: Central Louisiana Technical Community College

Form BOR-1

Revenue/Expenditure Data

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	\$5,900,386	\$5,900,386	\$6,421,563	\$521,177	8.83%
General Fund - Restoration Amount	\$0	\$0	\$0	\$0	0.00%
Statutory Dedicated:	\$208,164	\$208,164	\$208,165	\$1	0.00%
Higher Education Initiatives Fund	\$0	\$0	\$0	\$0	0.00%
Support Education in Louisiana First (SELF)	\$208,164	\$208,164	\$208,165	\$1	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	\$0	\$0	\$0	\$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	\$0	\$0	\$0	\$0	0.00%
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	\$0	\$0	\$0	\$0	0.00%
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	\$0	\$0	0.00%
Strategic Investments Across LA Fund	\$0	\$0	\$0	\$0	0.00%
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	\$6,108,550	\$6,108,550	\$6,629,728	\$521,178	8.53%
Revenue Over Expenditures :					
State Funds	\$0	\$0	\$0	\$0	0.00%
Interagency Transfers	\$0	\$0	\$0	\$0	0.00%
Self Generated Funds	\$971,056	\$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	\$971,056	\$0	\$0	\$0	0.00%
Interagency Transfers	\$0	\$0	\$0	\$0	0.00%
Non-Recurring Self-Generated Carry Forward	\$0	\$0	\$0	\$0	0.00%
Self Generated Funds	\$5,002,056	\$4,031,000	\$4,031,000	\$0	0.00%
Federal Funds	\$0	\$0	\$0	\$0	0.00%
Interim Emergency Board	\$0	\$0	\$0	\$0	0.00%
Total Revenues	\$10,139,550	\$10,139,550	\$10,660,728	\$521,178	5.14%
Expenditures by Function:					
Instruction	\$3,800,498	\$4,078,802	\$4,065,880	(\$12,922)	(0.32%)
Research	\$0	\$0	\$0	\$0	0.00%
Public Service	\$0	\$0	\$0	\$0	0.00%
Academic Support**	\$560,293	\$741,900	\$792,900	\$51,000	6.87%
Student Services	\$1,007,967	\$862,982	\$996,082	\$133,100	15.42%
Institutional Services	\$3,209,083	\$2,838,463	\$3,178,463	\$340,000	11.98%
Scholarships/Fellowships	\$10,000	\$0	\$10,000	\$10,000	100.00%
Plant Operations/Maintenance	\$1,041,484	\$1,099,000	\$1,099,000	\$0	0.00%
Total E&G Expenditures	\$9,629,325	\$9,621,147	\$10,142,325	\$521,178	5.42%
Hospital	\$0	\$0	\$0	\$0	0.00%
Transfers out of agency	\$510,225	\$518,403	\$518,403	\$0	0.00%
Athletics	\$0	\$0	\$0	\$0	0.00%
Other	\$0	\$0	\$0	\$0	0.00%
Total Expenditures	\$10,139,550	\$10,139,550	\$10,660,728	\$521,178	5.14%
Expenditures by Object:					
Salaries	\$4,737,436	\$4,732,870	\$4,954,215	\$221,345	4.68%
Other Compensation	\$567,828	\$520,000	\$580,000	\$60,000	11.54%
Related Benefits	\$2,387,217	\$2,305,097	\$2,400,848	\$95,751	4.15%
Total Personal Services	\$7,692,482	\$7,557,967	\$7,935,063	\$377,096	4.99%
Travel	\$39,124	\$36,800	\$45,300	\$8,500	23.10%
Operating Services	\$1,460,211	\$1,336,880	\$1,430,462	\$93,582	7.00%
Supplies	\$129,902	\$324,000	\$304,000	(\$20,000)	(6.17%)
Total Operating Expenses	\$1,629,237	\$1,697,680	\$1,779,762	\$82,082	4.83%
Professional Services	\$68,499	\$57,000	\$117,000	\$60,000	105.26%
Other Charges	\$10,000	\$0	\$10,000	\$10,000	100.00%
Debt Services	\$0	\$0	\$0	\$0	0.00%
Interagency Transfers	\$694,344	\$756,903	\$758,903	\$2,000	0.26%
Total Other Charges	\$772,843	\$813,903	\$885,903	\$72,000	8.85%
General Acquisitions	\$44,989	\$70,000	\$60,000	(\$10,000)	(14.29%)
Library Acquisitions	\$0	\$0	\$0	\$0	0.00%
Major Repairs	\$0	\$0	\$0	\$0	0.00%
Total Acquisitions and Major Repairs	\$44,989	\$70,000	\$60,000	(\$10,000)	(14.29%)
Unallotted	\$0	\$0	\$0	\$0	0.00%
Total Expenditures	\$10,139,550	\$10,139,550	\$10,660,728	\$521,178	5.14%

* This column should reflect the last approved BA-7 in FY 2022-2023

**Library costs are included in the function of academic support and are detailed on the BOR-4A.

**Board of Regents
Form BOR-1
Revenue/Expenditure Data**

Institution:

Delgado Community College

Revenue/Expenditure	Actual 2025-2026	Budgeted 2025-2026	Budgeted 2026-2027	Over/(Under) 2026-2027	% Change
Revenues By Source:					
State Funds:					
General Fund Direct	\$32,792,729	\$32,792,729	\$37,017,901	\$4,225,172	12.88%
General Fund - Restoration Amount	\$0	\$0	\$0	\$0	0.00%
Statutory Dedicated:	\$3,601,419	\$3,635,763	\$1,622,025	(\$2,013,738)	(55.39%)
Higher Education Initiatives Fund	\$0	\$0	\$0	\$0	0.00%
Support Education in Louisiana First (SELF)	\$1,281,236	\$1,281,236	\$1,281,236	\$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 Fund	\$0	\$0	\$0	\$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 Excellence Fund	\$320,183	\$354,527	\$290,789	(\$63,738)	(17.98%)
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	\$0	\$0	\$0	\$0	0.00%
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	\$2,000,000	\$2,000,000	\$0	(\$2,000,000)	(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	\$0	\$0	0.00%
Strategic Investments Across LA Fund	\$0	\$0	\$50,000	\$50,000	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	\$36,394,148	\$36,428,492	\$38,639,926	\$2,211,434	6.07%
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	\$0	\$0	\$0	\$0	0.00%
Non-Recurring Self-Generated Carry Forward	\$0	\$0	\$0	\$0	0.00%
Self Generated Funds	\$44,698,443	\$48,000,000	\$48,000,000	\$0	0.00%
Federal Funds	\$0	\$0	\$0	\$0	0.00%
Interim Emergency Board	\$0	\$0	\$0	\$0	0.00%
Total Revenues	\$81,092,591	\$84,428,492	\$86,639,926	\$2,211,434	2.62%
Expenditures by Function:					
Instruction	\$37,479,986	\$38,000,651	\$36,852,495	(\$1,148,156)	(3.02%)
Research	\$0	\$0	\$0	\$0	0.00%
Public Service	\$0	\$0	\$0	\$0	0.00%
Academic Support**	\$11,051,024	\$11,556,222	\$11,861,889	\$305,667	2.65%
Student Services	\$5,131,314	\$5,753,385	\$6,705,022	\$951,637	16.54%
Institutional Services	\$12,196,640	\$11,823,918	\$13,954,916	\$2,130,998	18.02%
Scholarships/Fellowships	\$0	\$50,000	\$50,000	\$0	0.00%
Plant Operations/Maintenance	\$12,501,341	\$14,271,249	\$14,563,439	\$292,190	2.05%
Total E&G Expenditures	\$78,360,304	\$81,455,424	\$83,987,761	\$2,532,337	3.11%
Hospital	\$0	\$0	\$0	\$0	0.00%
Transfers out of agency	\$2,412,103	\$2,468,541	\$2,361,376	(\$107,165)	(4.34%)
Athletics	\$0	\$150,000	\$0	(\$150,000)	(100.00%)
Other	\$320,183	\$354,527	\$290,789	(\$63,738)	(17.98%)
Total Expenditures	\$81,092,591	\$84,428,492	\$86,639,926	\$2,211,434	2.62%
Expenditures by Object:					
Salaries	\$45,521,070	\$46,921,731	\$47,550,844	\$629,113	1.34%
Other Compensation	\$0	\$0	\$0	\$0	0.00%
Related Benefits	\$17,268,195	\$18,484,904	\$18,706,731	\$221,827	1.20%
Total Personal Services	\$62,789,265	\$65,406,635	\$66,257,576	\$850,941	1.30%
Travel	\$75,307	\$144,609	\$124,200	(\$20,409)	(14.11%)
Operating Services	\$11,167,859	\$9,897,500	\$12,190,003	\$2,292,503	23.16%
Supplies	\$1,076,316	\$1,495,300	\$1,492,500	(\$2,800)	(0.19%)
Total Operating Expenses	\$12,319,482	\$11,537,409	\$13,806,703	\$2,269,294	19.67%
Professional Services	\$1,587,559	\$1,489,880	\$1,873,500	\$383,620	25.75%
Other Charges	\$453,667	\$704,527	\$502,771	(\$201,756)	(28.64%)
Debt Services	\$0	\$0	\$0	\$0	0.00%
Interagency Transfers	\$2,412,103	\$2,468,541	\$2,361,376	(\$107,165)	(4.34%)
Total Other Charges	\$4,453,329	\$4,662,948	\$4,737,647	\$74,699	1.60%
General Acquisitions	\$1,324,743	\$2,496,500	\$1,453,000	(\$1,043,500)	(41.80%)
Library Acquisitions	\$205,772	\$250,000	\$260,000	\$10,000	4.00%
Major Repairs	\$0	\$75,000	\$125,000	\$50,000	66.67%
Total Acquisitions and Major Repairs	\$1,530,515	\$2,821,500	\$1,838,000	(\$693,500)	(34.86%)
Unallotted	\$0	\$0	\$0	\$0	0.00%
Total Expenditures	\$81,092,591	\$84,428,492	\$86,639,926	\$2,211,434	2.62%

Board of Regents

Institution: L.E. Fletcher Technical Community College

Form BOR-1

Revenue/Expenditure Data

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	\$5,582,126	\$5,582,126	\$8,240,046	\$2,657,920	47.61%
General Fund - Restoration Amount	\$0	\$0	\$0	\$0	0.00%
Statutory Dedicated:	\$173,054	\$173,054	\$1,173,055	\$1,000,001	577.85%
Higher Education Initiatives Fund	\$0	\$0	\$0	\$0	0.00%
Support Education in Louisiana First (SELF)	\$173,054	\$173,054	\$173,055	\$1	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	\$0	\$0	\$0	\$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	\$0	\$0	\$0	\$0	0.00%
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	\$0	\$0	\$0	\$0	0.00%
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	\$0	\$0	0.00%
Strategic Investments Across LA Fund	\$0	\$0	\$1,000,000	\$1,000,000	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	\$5,755,180	\$5,755,180	\$9,413,101	\$3,657,921	63.56%
Revenue Over Expenditures :					
State Funds	\$0	\$0	\$0	\$0	0.00%
Interagency Transfers	\$0	\$0	\$0	\$0	0.00%
Self Generated Funds	\$9,838	\$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	\$9,838	\$0	\$0	\$0	0.00%
Interagency Transfers	\$0	\$0	\$0	\$0	0.00%
Non-Recurring Self-Generated Carry Forward	\$0	\$0	\$0	\$0	0.00%
Self Generated Funds	\$7,952,507	\$8,500,000	\$8,925,000	\$425,000	5.00%
Federal Funds	\$0	\$0	\$0	\$0	0.00%
Interim Emergency Board	\$0	\$0	\$0	\$0	0.00%
Total Revenues	\$13,697,849	\$14,255,180	\$18,338,101	\$4,082,921	28.64%
Expenditures by Function:					
Instruction	\$5,016,676	\$5,630,419	\$6,743,956	\$1,113,537	19.78%
Research	\$0	\$0	\$0	\$0	0.00%
Public Service	\$0	\$0	\$0	\$0	0.00%
Academic Support**	\$1,385,188	\$1,471,073	\$2,092,668	\$621,595	42.25%
Student Services	\$1,274,746	\$1,404,678	\$1,559,762	\$155,085	11.04%
Institutional Services	\$3,924,404	\$3,658,606	\$4,966,012	\$1,307,406	35.74%
Scholarships/Fellowships	\$0	\$58,000	\$53,652	(\$4,348)	(7.50%)
Plant Operations/Maintenance	\$1,632,310	\$1,557,523	\$2,438,785	\$881,262	56.58%
Total E&G Expenditures	\$13,233,324	\$13,780,299	\$17,854,835	\$4,074,536	29.57%
Hospital	\$0	\$0	\$0	\$0	0.00%
Transfers out of agency	\$464,525	\$474,881	\$483,266	\$8,385	1.77%
Athletics	\$0	\$0	\$0	\$0	0.00%
Other	\$0	\$0	\$0	\$0	0.00%
Total Expenditures	\$13,697,849	\$14,255,180	\$18,338,101	\$4,082,921	28.64%
Expenditures by Object:					
Salaries	\$7,732,414	\$8,029,793	\$9,845,372	\$1,815,580	22.61%
Other Compensation	\$0	\$0	\$0	\$0	0.00%
Related Benefits	\$3,022,979	\$3,566,191	\$4,243,673	\$677,482	19.00%
Total Personal Services	\$10,755,393	\$11,595,984	\$14,089,045	\$2,493,062	21.50%
Travel	\$4,450	\$0	\$0	\$0	0.00%
Operating Services	\$1,722,513	\$1,664,040	\$3,024,400	\$1,360,360	81.75%
Supplies	\$90,320	\$135,425	\$154,235	\$18,810	13.89%
Total Operating Expenses	\$1,817,284	\$1,799,465	\$3,178,635	\$1,379,170	76.64%
Professional Services	\$0	\$77,330	\$275,126	\$197,796	255.78%
Other Charges	\$420,456	\$61,000	\$60,102	(\$898)	(1.47%)
Debt Services	\$0	\$0	\$0	\$0	0.00%
Interagency Transfers	\$661,293	\$676,681	\$699,192	\$22,511	3.33%
Total Other Charges	\$1,081,749	\$815,011	\$1,034,420	\$219,409	26.92%
General Acquisitions	\$43,424	\$44,720	\$36,000	(\$8,720)	(19.50%)
Library Acquisitions	\$0	\$0	\$0	\$0	0.00%
Major Repairs	\$0	\$0	\$0	\$0	0.00%
Total Acquisitions and Major Repairs	\$43,424	\$44,720	\$36,000	(\$8,720)	(19.50%)
Unallotted	\$0	\$0	\$0	\$0	0.00%
Total Expenditures	\$13,697,849	\$14,255,180	\$18,338,101	\$4,082,921	28.64%

* This column should reflect the last approved BA-7 in FY 2022-2023

**Library costs are included in the function of academic support and are detailed on the BOR-4A.

Board of Regents

Institution: Louisiana Delta Community College

Form BOR-1

Revenue/Expenditure Data

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	\$10,586,794	\$10,586,794	\$11,341,189	\$754,395	7.13%
General Fund - Restoration Amount	\$0	\$0	\$0	\$0	0.00%
Statutory Dedicated:	\$405,016	\$405,016	\$405,017	\$1	0.00%
Higher Education Initiatives Fund	\$0	\$0	\$0	\$0	0.00%
Support Education in Louisiana First (SELF)	\$405,016	\$405,016	\$405,017	\$1	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	\$0	\$0	\$0	\$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	\$0	\$0	\$0	\$0	0.00%
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	\$0	\$0	\$0	\$0	0.00%
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	\$0	\$0	0.00%
Strategic Investments Across LA Fund	\$0	\$0	\$0	\$0	0.00%
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	\$10,991,810	\$10,991,810	\$11,746,206	\$754,396	6.86%
Revenue Over Expenditures :					
State Funds	\$0	\$0	\$0	\$0	0.00%
Interagency Transfers	\$0	\$0	\$0	\$0	0.00%
Self Generated Funds	\$1,783,764	\$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	\$1,783,764	\$0	\$0	\$0	0.00%
Interagency Transfers	\$0	\$0	\$0	\$0	0.00%
Non-Recurring Self-Generated Carry Forward	\$0	\$0	\$0	\$0	0.00%
Self Generated Funds	\$12,504,408	\$11,700,000	\$11,700,000	\$0	0.00%
Federal Funds	\$0	\$0	\$0	\$0	0.00%
Interim Emergency Board	\$0	\$0	\$0	\$0	0.00%
Total Revenues	\$21,712,454	\$22,691,810	\$23,446,206	\$754,396	3.32%
Expenditures by Function:					
Instruction	\$9,950,876	\$9,987,397	\$10,439,996	\$452,599	4.53%
Research	\$0	\$0	\$0	\$0	0.00%
Public Service	\$0	\$0	\$0	\$0	0.00%
Academic Support**	\$886,516	\$962,978	\$1,030,383	\$67,405	7.00%
Student Services	\$1,947,702	\$2,013,138	\$2,014,880	\$1,742	0.09%
Institutional Services	\$5,360,117	\$5,867,431	\$6,031,236	\$163,805	2.79%
Scholarships/Fellowships	\$385	\$51,000	\$100,000	\$49,000	96.08%
Plant Operations/Maintenance	\$3,023,401	\$3,252,459	\$3,221,727	(\$30,732)	(0.94%)
Total E&G Expenditures	\$21,168,997	\$22,134,403	\$22,838,222	\$703,819	3.18%
Hospital	\$0	\$0	\$0	\$0	0.00%
Transfers out of agency	\$543,457	\$557,407	\$607,984	\$50,577	9.07%
Athletics	\$0	\$0	\$0	\$0	0.00%
Other	\$0	\$0	\$0	\$0	0.00%
Total Expenditures	\$21,712,454	\$22,691,810	\$23,446,206	\$754,396	3.32%
Expenditures by Object:					
Salaries	\$11,802,143	\$11,783,250	\$12,129,274	\$346,024	2.94%
Other Compensation	\$0	\$0	\$0	\$0	0.00%
Related Benefits	\$4,789,843	\$4,788,431	\$4,912,356	\$123,925	2.59%
Total Personal Services	\$16,591,986	\$16,571,681	\$17,041,630	\$469,949	2.84%
Travel	\$110,806	\$155,026	\$120,532	(\$34,494)	(22.25%)
Operating Services	\$3,344,099	\$3,637,857	\$3,399,807	(\$238,050)	(6.54%)
Supplies	\$251,055	\$315,022	\$351,734	\$36,712	11.65%
Total Operating Expenses	\$3,705,960	\$4,107,905	\$3,872,073	(\$235,832)	(5.74%)
Professional Services	\$267,500	\$101,500	\$176,422	\$74,922	73.81%
Other Charges	\$349,360	\$960,817	\$1,395,837	\$435,020	45.28%
Debt Services	\$0	\$0	\$0	\$0	0.00%
Interagency Transfers	\$543,457	\$557,407	\$607,984	\$50,577	9.07%
Total Other Charges	\$1,160,317	\$1,619,724	\$2,180,243	\$560,519	34.61%
General Acquisitions	\$254,191	\$392,500	\$352,260	(\$40,240)	(10.25%)
Library Acquisitions	\$0	\$0	\$0	\$0	0.00%
Major Repairs	\$0	\$0	\$0	\$0	0.00%
Total Acquisitions and Major Repairs	\$254,191	\$392,500	\$352,260	(\$40,240)	(10.25%)
Unallotted	\$0	\$0	\$0	\$0	0.00%
Total Expenditures	\$21,712,454	\$22,691,810	\$23,446,206	\$754,396	3.32%

* This column should reflect the last approved BA-7 in FY 2022-2023

**Library costs are included in the function of academic support and are detailed on the BOR-4A.

Board of Regents

Institution: Nunez Community College

Form BOR-1

Revenue/Expenditure Data

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	\$5,485,157	\$5,485,157	\$6,301,589	\$816,432	14.88%
General Fund - Restoration Amount	\$0	\$0	\$0	\$0	0.00%
Statutory Dedicated:	\$147,004	\$147,004	\$3,147,004	\$3,000,000	2,040.76%
Higher Education Initiatives Fund	\$0	\$0	\$0	\$0	0.00%
Support Education in Louisiana First (SELF)	\$147,004	\$147,004	\$147,004	\$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	\$0	\$0	\$0	\$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	\$0	\$0	\$0	\$0	0.00%
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	\$0	\$0	\$0	\$0	0.00%
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	\$0	\$0	0.00%
Strategic Investments Across LA Fund	\$0	\$0	\$3,000,000	\$3,000,000	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	\$5,632,161	\$5,632,161	\$9,448,593	\$3,816,432	67.76%
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	\$0	\$0	\$0	\$0	0.00%
Non-Recurring Self-Generated Carry Forward	\$256,395	\$0	\$0	\$0	0.00%
Self Generated Funds	\$7,117,521	\$7,500,000	\$7,250,000	(\$250,000)	(3.33%)
Federal Funds	\$0	\$0	\$0	\$0	0.00%
Interim Emergency Board	\$0	\$0	\$0	\$0	0.00%
Total Revenues	\$13,006,077	\$13,132,161	\$16,698,593	\$3,566,432	27.16%
Expenditures by Function:					
Instruction	\$5,200,355	\$4,752,309	\$4,611,780	(\$140,529)	(2.96%)
Research	\$0	\$0	\$0	\$0	0.00%
Public Service	\$0	\$0	\$0	\$0	0.00%
Academic Support**	\$1,127,929	\$1,276,619	\$1,225,554	(\$51,065)	(4.00%)
Student Services	\$1,187,204	\$1,296,774	\$1,914,107	\$617,333	47.61%
Institutional Services	\$2,991,955	\$3,220,722	\$3,136,610	(\$84,112)	(2.61%)
Scholarships/Fellowships	\$26,498	\$42,200	\$55,000	\$12,800	30.33%
Plant Operations/Maintenance	\$1,645,822	\$1,744,091	\$4,886,197	\$3,142,106	180.16%
Total E&G Expenditures	\$12,179,763	\$12,332,715	\$15,829,248	\$3,496,533	28.35%
Hospital	\$0	\$0	\$0	\$0	0.00%
Transfers out of agency	\$714,242	\$692,146	\$758,818	\$66,672	9.63%
Athletics	\$111,833	\$107,300	\$110,527	\$3,227	3.01%
Other	\$239	\$0	\$0	\$0	0.00%
Total Expenditures	\$13,006,077	\$13,132,161	\$16,698,593	\$3,566,432	27.16%
Expenditures by Object:					
Salaries	\$7,539,969	\$7,895,112	\$8,187,686	\$292,574	3.71%
Other Compensation	\$0	\$0	\$0	\$0	0.00%
Related Benefits	\$2,764,416	\$3,235,601	\$3,098,249	(\$137,352)	(4.25%)
Total Personal Services	\$10,304,385	\$11,130,713	\$11,285,935	\$155,222	1.39%
Travel	\$65,268	\$29,000	\$65,268	\$36,268	125.06%
Operating Services	\$1,218,453	\$710,802	\$1,031,599	\$320,797	45.13%
Supplies	\$271,547	\$242,000	\$217,237	(\$24,763)	(10.23%)
Total Operating Expenses	\$1,555,268	\$981,802	\$1,314,104	\$332,302	33.85%
Professional Services	\$217,761	\$148,000	\$174,209	\$26,209	17.71%
Other Charges	\$285,542	\$271,840	\$334,655	\$62,815	23.11%
Debt Services	\$0	\$0	\$0	\$0	0.00%
Interagency Transfers	\$567,270	\$569,806	\$589,690	\$19,884	3.49%
Total Other Charges	\$1,070,573	\$989,646	\$1,098,554	\$108,908	11.00%
General Acquisitions	\$75,783	\$0	\$3,000,000	\$3,000,000	100.00%
Library Acquisitions	\$68	\$0	\$0	\$0	0.00%
Major Repairs	\$0	\$30,000	\$0	(\$30,000)	(100.00%)
Total Acquisitions and Major Repairs	\$75,851	\$30,000	\$3,000,000	\$2,970,000	9,900.00%
Unallotted	\$0	\$0	\$0	\$0	0.00%
Total Expenditures	\$13,006,077	\$13,132,161	\$16,698,593	\$3,566,432	27.16%

* This column should reflect the last approved BA-7 in FY 2022-2023

**Library costs are included in the function of academic support and are detailed on the BOR-4A.

Board of Regents

Institution: Northwest Louisiana Technical Community College

Form BOR-1

Revenue/Expenditure Data

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	\$5,341,539	\$5,341,539	\$5,545,388	\$203,849	3.82%
General Fund - Restoration Amount	\$0	\$0	\$0	\$0	0.00%
Statutory Dedicated:	\$219,331	\$219,331	\$219,331	\$0	0.00%
Higher Education Initiatives Fund	\$0	\$0	\$0	\$0	0.00%
Support Education in Louisiana First (SELF)	\$219,331	\$219,331	\$219,331	\$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	\$0	\$0	\$0	\$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	\$0	\$0	\$0	\$0	0.00%
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	\$0	\$0	\$0	\$0	0.00%
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	\$0	\$0	0.00%
Strategic Investments Across LA Fund	\$0	\$0	\$0	\$0	0.00%
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	\$5,560,870	\$5,560,870	\$5,764,719	\$203,849	3.67%
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	\$0	\$0	\$0	\$0	0.00%
Non-Recurring Self-Generated Carry Forward	\$0	\$0	\$0	\$0	0.00%
Self Generated Funds	\$3,450,821	\$3,550,000	\$3,550,000	\$0	0.00%
Federal Funds	\$0	\$0	\$0	\$0	0.00%
Interim Emergency Board	\$0	\$0	\$0	\$0	0.00%
Total Revenues	\$9,011,691	\$9,110,870	\$9,314,719	\$203,849	2.24%
Expenditures by Function:					
Instruction	\$3,556,546	\$3,642,440	\$3,724,675	\$82,235	2.26%
Research	\$0	\$0	\$0	\$0	0.00%
Public Service	\$0	\$0	\$0	\$0	0.00%
Academic Support**	\$760,110	\$775,369	\$784,490	\$9,121	1.18%
Student Services	\$1,027,111	\$992,537	\$1,058,366	\$65,829	6.63%
Institutional Services	\$2,021,894	\$2,069,053	\$2,043,970	(\$25,083)	(1.21%)
Scholarships/Fellowships	\$2,000	\$0	\$0	\$0	0.00%
Plant Operations/Maintenance	\$1,644,030	\$1,631,471	\$1,703,219	\$71,748	4.40%
Total E&G Expenditures	\$9,011,690	\$9,110,870	\$9,314,719	\$203,850	2.24%
Hospital	\$0	\$0	\$0	\$0	0.00%
Transfers out of agency	\$0	\$0	\$0	\$0	0.00%
Athletics	\$0	\$0	\$0	\$0	0.00%
Other	\$0	\$0	\$0	\$0	0.00%
Total Expenditures	\$9,011,690	\$9,110,870	\$9,314,719	\$203,850	2.24%
Expenditures by Object:					
Salaries	\$4,958,919	\$4,987,871	\$5,143,135	\$155,264	3.11%
Other Compensation	\$0	\$0	\$0	\$0	0.00%
Related Benefits	\$2,167,980	\$2,262,481	\$2,249,582	(\$12,899)	(0.57%)
Total Personal Services	\$7,126,899	\$7,250,352	\$7,392,717	\$142,366	1.96%
Travel	\$21,100	\$23,972	\$23,565	(\$407)	(1.70%)
Operating Services	\$1,277,338	\$1,193,480	\$1,323,231	\$129,751	10.87%
Supplies	\$55,112	\$57,233	\$67,450	\$10,217	17.85%
Total Operating Expenses	\$1,353,550	\$1,274,685	\$1,414,246	\$139,561	10.95%
Professional Services	\$22,378	\$23,794	\$23,750	(\$44)	(0.18%)
Other Charges	\$0	\$0	\$0	\$0	0.00%
Debt Services	\$0	\$0	\$0	\$0	0.00%
Interagency Transfers	\$506,554	\$562,039	\$484,006	(\$78,033)	(13.88%)
Total Other Charges	\$528,932	\$585,833	\$507,756	(\$78,077)	(13.33%)
General Acquisitions	\$2,309	\$0	\$0	\$0	0.00%
Library Acquisitions	\$0	\$0	\$0	\$0	0.00%
Major Repairs	\$0	\$0	\$0	\$0	0.00%
Total Acquisitions and Major Repairs	\$2,309	\$0	\$0	\$0	0.00%
Unallotted	\$0	\$0	\$0	\$0	0.00%
Total Expenditures	\$9,011,690	\$9,110,870	\$9,314,719	\$203,850	2.24%

* This column should reflect the last approved BA-7 in FY 2022-2023

**Library costs are included in the function of academic support and are detailed on the BOR-4A.

Institution: Northshore Technical Community College

**Board of Regents
Form BOR-1
Revenue/Expenditure Data**

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	\$9,639,520	\$9,639,520	\$10,958,730	\$1,319,210	13.69%
General Fund - Restoration Amount	\$0	\$0	\$0	\$0	0.00%
Statutory Dedicated:	\$225,408	\$225,408	\$225,409	\$1	0.00%
Higher Education Initiatives Fund	\$0	\$0	\$0	\$0	0.00%
Support Education in Louisiana First (SELF)	\$225,408	\$225,408	\$225,409	\$1	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	\$0	\$0	\$0	\$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	\$0	\$0	\$0	\$0	0.00%
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	\$0	\$0	\$0	\$0	0.00%
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	\$0	\$0	0.00%
Strategic Investments Across LA Fund	\$0	\$0	\$0	\$0	0.00%
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	\$9,864,928	\$9,864,928	\$11,184,139	\$1,319,211	13.37%
Revenue Over Expenditures :					
State Funds	\$50,000	\$50,000	\$0	(\$50,000)	(100.00%)
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	\$50,000	\$50,000	\$0	(\$50,000)	(100.00%)
Interagency Transfers	\$0	\$0	\$0	\$0	0.00%
Non-Recurring Self-Generated Carry Forward	\$0	\$0	\$0	\$0	0.00%
Self Generated Funds	\$10,184,226	\$10,380,000	\$10,700,000	\$320,000	3.08%
Federal Funds	\$0	\$0	\$0	\$0	0.00%
Interim Emergency Board	\$0	\$0	\$0	\$0	0.00%
Total Revenues	\$19,999,154	\$20,194,928	\$21,884,139	\$1,689,211	8.36%
Expenditures by Function:					
Instruction	\$10,358,597	\$10,359,629	\$12,168,203	\$1,808,574	17.46%
Research	\$0	\$0	\$0	\$0	0.00%
Public Service	\$0	\$0	\$0	\$0	0.00%
Academic Support**	\$1,163,203	\$1,163,203	\$1,040,740	(\$122,463)	(10.53%)
Student Services	\$2,049,019	\$2,063,549	\$2,274,367	\$210,818	10.22%
Institutional Services	\$3,823,195	\$3,838,663	\$3,762,688	(\$75,975)	(1.98%)
Scholarships/Fellowships	\$12,500	\$24,500	\$12,500	(\$12,000)	(48.96%)
Plant Operations/Maintenance	\$2,110,485	\$2,251,271	\$2,078,431	(\$172,840)	(7.68%)
Total E&G Expenditures	\$19,517,000	\$19,700,815	\$21,336,929	\$1,636,114	8.30%
Hospital	\$0	\$0	\$0	\$0	0.00%
Transfers out of agency	\$482,154	\$494,113	\$547,210	\$53,097	10.75%
Athletics	\$0	\$0	\$0	\$0	0.00%
Other	\$0	\$0	\$0	\$0	0.00%
Total Expenditures	\$19,999,154	\$20,194,928	\$21,884,139	\$1,689,211	8.36%
Expenditures by Object:					
Salaries	\$12,081,989	\$12,117,768	\$12,946,090	\$828,322	6.84%
Other Compensation	\$0	\$0	\$0	\$0	0.00%
Related Benefits	\$4,399,876	\$4,424,143	\$4,430,724	\$6,581	0.15%
Total Personal Services	\$16,481,865	\$16,541,911	\$17,376,814	\$834,903	5.05%
Travel	\$142,651	\$143,121	\$142,651	(\$470)	(0.33%)
Operating Services	\$1,581,396	\$1,673,881	\$2,006,376	\$332,495	19.86%
Supplies	\$591,447	\$606,576	\$1,091,447	\$484,871	79.94%
Total Operating Expenses	\$2,315,494	\$2,423,578	\$3,240,474	\$816,896	33.71%
Professional Services	\$364,027	\$364,027	\$364,027	\$0	0.00%
Other Charges	\$253,619	\$265,623	\$253,619	(\$12,004)	(4.52%)
Debt Services	\$0	\$0	\$0	\$0	0.00%
Interagency Transfers	\$482,154	\$494,113	\$547,210	\$53,097	10.75%
Total Other Charges	\$1,099,800	\$1,123,763	\$1,164,856	\$41,093	3.66%
General Acquisitions	\$101,995	\$105,676	\$101,995	(\$3,681)	(3.48%)
Library Acquisitions	\$0	\$0	\$0	\$0	0.00%
Major Repairs	\$0	\$0	\$0	\$0	0.00%
Total Acquisitions and Major Repairs	\$101,995	\$105,676	\$101,995	(\$3,681)	(3.48%)
Unallotted	\$0	\$0	\$0	\$0	0.00%
Total Expenditures	\$19,999,154	\$20,194,928	\$21,884,139	\$1,689,211	8.36%

* This column should reflect the last approved BA-7 in FY 2025-2026

**Library costs are included in the function of academic support and are detailed on the BOR-4A.

Board of Regents
Form BOR-1

Institution: River Parishes Community College

Revenue/Expenditure Data

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	\$14,149,528	\$14,149,528	\$10,970,155	(\$3,179,373)	(22.47%)
General Fund - Restoration Amount	\$0	\$0	\$0	\$0	0.00%
Statutory Dedicated:	\$242,557	\$242,557	\$3,542,557	\$3,300,000	1,360.50%
Higher Education Initiatives Fund	\$0	\$0	\$0	\$0	0.00%
Support Education in Louisiana First (SELF)	\$242,557	\$242,557	\$242,557	\$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	\$0	\$0	\$0	\$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	\$0	\$0	\$0	\$0	0.00%
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	\$0	\$0	\$3,300,000	\$3,300,000	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	\$0	\$0	0.00%
Strategic Investments Across LA Fund	\$0	\$0	\$0	\$0	0.00%
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	\$14,392,085	\$14,392,085	\$14,512,712	\$120,627	0.84%
Revenue Over Expenditures :					
State Funds	\$7,700,000	\$7,700,000	\$0	(\$7,700,000)	(100.00%)
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	\$7,700,000	\$7,700,000	\$0	(\$7,700,000)	(100.00%)
Interagency Transfers	\$0	\$0	\$0	\$0	0.00%
Non-Recurring Self-Generated Carry Forward	\$0	\$0	\$0	\$0	0.00%
Self Generated Funds	\$8,190,419	\$9,595,000	\$9,595,000	\$0	0.00%
Federal Funds	\$0	\$0	\$0	\$0	0.00%
Interim Emergency Board	\$0	\$0	\$0	\$0	0.00%
Total Revenues	\$14,882,504	\$16,287,085	\$24,107,712	\$7,820,627	48.02%
Expenditures by Function:					
Instruction	\$6,063,536	\$7,113,842	\$11,665,680	\$4,551,838	63.99%
Research	\$0	\$0	\$0	\$0	0.00%
Public Service	\$0	\$0	\$0	\$0	0.00%
Academic Support**	\$1,383,156	\$1,240,926	\$1,632,584	\$391,658	31.56%
Student Services	\$2,054,703	\$1,813,620	\$2,501,002	\$687,382	37.90%
Institutional Services	\$2,605,038	\$2,660,857	\$3,921,709	\$1,260,852	47.39%
Scholarships/Fellowships	\$0	\$0	\$0	\$0	0.00%
Plant Operations/Maintenance	\$2,131,994	\$2,671,731	\$3,600,627	\$928,896	34.77%
Total E&G Expenditures	\$14,238,427	\$15,500,976	\$23,321,602	\$7,820,626	50.45%
Hospital	\$0	\$0	\$0	\$0	0.00%
Transfers out of agency	\$644,077	\$786,109	\$786,110	\$1	0.00%
Athletics	\$0	\$0	\$0	\$0	0.00%
Other	\$0	\$0	\$0	\$0	0.00%
Total Expenditures	\$14,882,504	\$16,287,085	\$24,107,712	\$7,820,627	48.02%
Expenditures by Object:					
Salaries	\$8,606,330	\$8,608,152	\$12,850,583	\$4,242,431	49.28%
Other Compensation	\$0	\$0	\$0	\$0	0.00%
Related Benefits	\$2,989,307	\$3,158,493	\$4,732,072	\$1,573,579	49.82%
Total Personal Services	\$11,595,637	\$11,766,645	\$17,582,655	\$5,816,010	49.43%
Travel	\$94,139	\$71,454	\$195,441	\$123,987	173.52%
Operating Services	\$2,213,859	\$2,892,980	\$4,162,280	\$1,269,300	43.88%
Supplies	\$231,772	\$345,431	\$676,039	\$330,608	95.71%
Total Operating Expenses	\$2,539,770	\$3,309,865	\$5,033,760	\$1,723,895	62.08%
Professional Services	\$88,887	\$204,061	\$429,732	\$225,672	110.59%
Other Charges	\$0	\$0	\$0	\$0	0.00%
Debt Services	\$0	\$0	\$0	\$0	0.00%
Interagency Transfers	\$644,077	\$786,109	\$786,110	\$1	0.00%
Total Other Charges	\$732,964	\$990,170	\$1,215,842	\$225,673	22.79%
General Acquisitions	\$14,132	\$220,406	\$275,455	\$55,049	24.98%
Library Acquisitions	\$0	\$0	\$0	\$0	0.00%
Major Repairs	\$0	\$0	\$0	\$0	0.00%
Total Acquisitions and Major Repairs	\$14,132	\$220,406	\$275,455	\$55,049	24.98%
Unallotted	\$0	\$0	\$0	\$0	0.00%
Total Expenditures	\$14,882,504	\$16,287,085	\$24,107,712	\$7,820,627	48.02%

* This column should reflect the last approved BA-7 in FY 2022-2023

**Library costs are included in the function of academic support and are detailed on the BOR-4A.

Board of Regents

Form BOR-1

Institution: South Louisiana Community College

Revenue/Expenditure Data

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	\$17,186,213	\$17,186,213	\$20,485,015	\$3,298,802	19.19%
General Fund - Restoration Amount	\$0	\$0	\$0	\$0	0.00%
Statutory Dedicated:	\$750,988	\$750,988	\$750,987	(\$1)	(0.00%)
Higher Education Initiatives Fund	\$0	\$0	\$0	\$0	0.00%
Support Education in Louisiana First (SELF)	\$750,988	\$750,988	\$750,987	(\$1)	(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	\$0	\$0	\$0	\$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	\$0	\$0	\$0	\$0	0.00%
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	\$0	\$0	\$0	\$0	0.00%
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	\$0	\$0	0.00%
Strategic Investments Across LA Fund	\$0	\$0	\$0	\$0	0.00%
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	\$17,937,201	\$17,937,201	\$21,236,002	\$3,298,801	18.39%
Revenue Over Expenditures :					
State Funds	\$250,000	\$250,000	\$0	(\$250,000)	(100.00%)
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	\$250,000	\$250,000	\$0	(\$250,000)	(100.00%)
Interagency Transfers	\$0	\$0	\$0	\$0	0.00%
Non-Recurring Self-Generated Carry Forward	\$0	\$0	\$0	\$0	0.00%
Self Generated Funds	\$17,350,000	\$17,350,000	\$17,350,000	\$0	0.00%
Federal Funds	\$0	\$0	\$0	\$0	0.00%
Interim Emergency Board	\$0	\$0	\$0	\$0	0.00%
Total Revenues	\$35,037,201	\$35,037,201	\$38,586,002	\$3,548,801	10.13%
Expenditures by Function:					
Instruction	\$18,339,227	\$18,339,227	\$19,946,418	\$1,607,191	8.76%
Research	\$0	\$0	\$0	\$0	0.00%
Public Service	\$0	\$0	\$0	\$0	0.00%
Academic Support**	\$2,685,564	\$2,685,564	\$3,239,088	\$553,524	20.61%
Student Services	\$3,356,403	\$3,356,403	\$3,448,767	\$92,364	2.75%
Institutional Services	\$6,025,471	\$6,025,471	\$7,200,153	\$1,174,682	19.50%
Scholarships/Fellowships	\$4,000	\$4,000	\$0	(\$4,000)	(100.00%)
Plant Operations/Maintenance	\$3,177,675	\$3,177,675	\$3,213,441	\$35,766	1.13%
Total E&G Expenditures	\$33,588,340	\$33,588,340	\$37,047,867	\$3,459,527	10.30%
Hospital	\$0	\$0	\$0	\$0	0.00%
Transfers out of agency	\$1,448,861	\$1,448,861	\$1,538,135	\$89,274	6.16%
Athletics	\$0	\$0	\$0	\$0	0.00%
Other	\$0	\$0	\$0	\$0	0.00%
Total Expenditures	\$35,037,201	\$35,037,201	\$38,586,002	\$3,548,801	10.13%
Expenditures by Object:					
Salaries	\$18,502,092	\$18,502,092	\$21,032,224	\$2,530,132	13.67%
Other Compensation	\$111,411	\$111,411	\$119,000	\$7,589	6.81%
Related Benefits	\$8,421,980	\$8,421,980	\$8,930,799	\$508,819	6.04%
Total Personal Services	\$27,035,483	\$27,035,483	\$30,082,023	\$3,046,540	11.27%
Travel	\$251,522	\$251,522	\$400,950	\$149,428	59.41%
Operating Services	\$3,983,571	\$3,983,571	\$4,315,543	\$331,972	8.33%
Supplies	\$342,287	\$342,287	\$490,809	\$148,522	43.39%
Total Operating Expenses	\$4,577,380	\$4,577,380	\$5,207,302	\$629,922	13.76%
Professional Services	\$1,386,614	\$1,386,614	\$1,105,127	(\$281,487)	(20.30%)
Other Charges	\$401,642	\$401,642	\$423,643	\$22,001	5.48%
Debt Services	\$0	\$0	\$0	\$0	0.00%
Interagency Transfers	\$1,448,861	\$1,448,861	\$1,538,135	\$89,274	6.16%
Total Other Charges	\$3,237,117	\$3,237,117	\$3,066,905	(\$170,212)	(5.26%)
General Acquisitions	\$185,677	\$185,677	\$229,772	\$44,095	23.75%
Library Acquisitions	\$1,544	\$1,544	\$0	(\$1,544)	(100.00%)
Major Repairs	\$0	\$0	\$0	\$0	0.00%
Total Acquisitions and Major Repairs	\$187,221	\$187,221	\$229,772	\$42,551	22.73%
Unallotted	\$0	\$0	\$0	\$0	0.00%
Total Expenditures	\$35,037,201	\$35,037,201	\$38,586,002	\$3,548,801	10.13%

* This column should reflect the last approved BA-7 in FY 2025-2026

**Library costs are included in the function of academic support and are detailed on the BOR-4A.

Board of Regents

Institution: SOWELA Technical Community College

Form BOR-1

Revenue/Expenditure Data

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	\$11,313,713	\$11,313,713	\$12,289,989	\$976,276	8.63%
General Fund - Restoration Amount	\$0	\$0	\$0	\$0	0.00%
Statutory Dedicated:	\$926,990	\$926,990	\$931,087	\$4,097	0.44%
Higher Education Initiatives Fund	\$0	\$0	\$0	\$0	0.00%
Support Education in Louisiana First (SELF)	\$307,450	\$307,450	\$307,450	\$0	0.00%
Tobacco Tax Health Care Fund	\$0	\$0	\$0	\$0	0.00%
Calcasieu Parish Fund	\$135,515	\$135,515	\$115,910	(\$19,605)	(14.47%)
Calcasieu Parish Higher Education Improvement Fund	\$484,025	\$484,025	\$507,727	\$23,702	4.90%
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	\$0	\$0	\$0	\$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	\$0	\$0	\$0	\$0	0.00%
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	\$0	\$0	\$0	\$0	0.00%
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	\$0	\$0	0.00%
Strategic Investments Across LA Fund	\$0	\$0	\$0	\$0	0.00%
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	\$12,240,703	\$12,240,703	\$13,221,076	\$980,373	8.01%
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	\$0	\$0	\$0	\$0	0.00%
Non-Recurring Self-Generated Carry Forward	\$0	\$0	\$0	\$0	0.00%
Self Generated Funds	\$11,442,575	\$11,700,000	\$11,700,000	\$0	0.00%
Federal Funds	\$0	\$0	\$0	\$0	0.00%
Interim Emergency Board	\$0	\$0	\$0	\$0	0.00%
Total Revenues	\$23,683,278	\$23,940,703	\$24,921,076	\$980,373	4.10%
Expenditures by Function:					
Instruction	\$9,796,797	\$9,851,595	\$9,925,117	\$73,522	0.75%
Research	\$0	\$0	\$0	\$0	0.00%
Public Service	\$0	\$0	\$0	\$0	0.00%
Academic Support**	\$2,480,118	\$2,497,156	\$2,751,868	\$254,712	10.20%
Student Services	\$2,267,344	\$2,383,517	\$2,642,626	\$259,109	10.87%
Institutional Services	\$4,900,987	\$4,968,005	\$5,172,772	\$204,767	4.12%
Scholarships/Fellowships	\$40,000	\$40,000	\$40,000	\$0	0.00%
Plant Operations/Maintenance	\$2,951,250	\$2,953,648	\$3,147,490	\$193,842	6.56%
Total E&G Expenditures	\$22,436,497	\$22,693,921	\$23,679,873	\$985,952	4.34%
Hospital	\$0	\$0	\$0	\$0	0.00%
Transfers out of agency	\$1,246,781	\$1,246,782	\$1,241,203	(\$5,579)	(0.45%)
Athletics	\$0	\$0	\$0	\$0	0.00%
Other	\$0	\$0	\$0	\$0	0.00%
Total Expenditures	\$23,683,278	\$23,940,703	\$24,921,076	\$980,373	4.10%
Expenditures by Object:					
Salaries	\$12,766,437	\$12,812,540	\$13,137,924	\$325,384	2.54%
Other Compensation	\$0	\$0	\$0	\$0	0.00%
Related Benefits	\$5,111,929	\$5,206,857	\$5,404,943	\$198,086	3.80%
Total Personal Services	\$17,878,366	\$18,019,397	\$18,542,867	\$523,470	2.91%
Travel	\$130,786	\$153,459	\$165,351	\$11,892	7.75%
Operating Services	\$3,017,898	\$3,034,979	\$3,310,614	\$275,635	9.08%
Supplies	\$421,536	\$439,885	\$482,903	\$43,018	9.78%
Total Operating Expenses	\$3,570,220	\$3,628,323	\$3,958,868	\$330,545	9.11%
Professional Services	\$99,957	\$124,279	\$206,900	\$82,621	66.48%
Other Charges	\$737,587	\$743,897	\$685,468	(\$58,429)	(7.85%)
Debt Services	\$0	\$0	\$0	\$0	0.00%
Interagency Transfers	\$1,246,781	\$1,246,782	\$1,241,203	(\$5,579)	(0.45%)
Total Other Charges	\$2,084,325	\$2,114,958	\$2,133,571	\$18,613	0.88%
General Acquisitions	\$150,367	\$178,025	\$285,770	\$107,745	60.52%
Library Acquisitions	\$0	\$0	\$0	\$0	0.00%
Major Repairs	\$0	\$0	\$0	\$0	0.00%
Total Acquisitions and Major Repairs	\$150,367	\$178,025	\$285,770	\$107,745	60.52%
Unallotted	\$0	\$0	\$0	\$0	0.00%
Total Expenditures	\$23,683,278	\$23,940,703	\$24,921,076	\$980,373	4.10%

* This column should reflect the last approved BA-7 in FY 2025-2026

**Library costs are included in the function of academic support and are detailed on the BOR-4A.

Board of Regents

Institution: Adult Basic Education

Form BOR-1

Revenue/Expenditure Data

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	\$2,870,000	\$2,870,000	\$2,870,000	\$0	0.00%
General Fund - Restoration Amount	\$0	\$0	\$0	\$0	0.00%
Statutory Dedicated:	\$0	\$0	\$0	\$0	0.00%
Higher Education Initiatives Fund	\$0	\$0	\$0	\$0	0.00%
Support Education in Louisiana First (SELF)	\$0	\$0	\$0	\$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	\$0	\$0	\$0	\$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	\$0	\$0	\$0	\$0	0.00%
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	\$0	\$0	\$0	\$0	0.00%
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	\$0	\$0	0.00%
Strategic Investments Across LA Fund	\$0	\$0	\$0	\$0	0.00%
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	\$2,870,000	\$2,870,000	\$2,870,000	\$0	0.00%
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	\$0	\$0	\$0	\$0	0.00%
Non-Recurring Self-Generated Carry Forward	\$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 Revenues	\$2,870,000	\$2,870,000	\$2,870,000	\$0	0.00%
Expenditures by Function:					
Instruction	\$0	\$0	\$0	\$0	0.00%
Research	\$0	\$0	\$0	\$0	0.00%
Public Service	\$0	\$0	\$0	\$0	0.00%
Academic Support**	\$2,870,000	\$2,870,000	\$2,870,000	\$0	0.00%
Student Services	\$0	\$0	\$0	\$0	0.00%
Institutional Services	\$0	\$0	\$0	\$0	0.00%
Scholarships/Fellowships	\$0	\$0	\$0	\$0	0.00%
Plant Operations/Maintenance	\$0	\$0	\$0	\$0	0.00%
Total E&G Expenditures	\$2,870,000	\$2,870,000	\$2,870,000	\$0	0.00%
Hospital	\$0	\$0	\$0	\$0	0.00%
Transfers out of agency	\$0	\$0	\$0	\$0	0.00%
Athletics	\$0	\$0	\$0	\$0	0.00%
Other	\$0	\$0	\$0	\$0	0.00%
Total Expenditures	\$2,870,000	\$2,870,000	\$2,870,000	\$0	0.00%
Expenditures by Object:					
Salaries	\$0	\$0	\$0	\$0	0.00%
Other Compensation	\$0	\$0	\$0	\$0	0.00%
Related Benefits	\$0	\$0	\$0	\$0	0.00%
Total Personal Services	\$0	\$0	\$0	\$0	0.00%
Travel	\$0	\$0	\$0	\$0	0.00%
Operating Services	\$0	\$0	\$0	\$0	0.00%
Supplies	\$0	\$0	\$0	\$0	0.00%
Total Operating Expenses	\$0	\$0	\$0	\$0	0.00%
Professional Services	\$0	\$0	\$0	\$0	0.00%
Other Charges	\$2,870,000	\$2,870,000	\$2,870,000	\$0	0.00%
Debt Services	\$0	\$0	\$0	\$0	0.00%
Interagency Transfers	\$0	\$0	\$0	\$0	0.00%
Total Other Charges	\$2,870,000	\$2,870,000	\$2,870,000	\$0	0.00%
General Acquisitions	\$0	\$0	\$0	\$0	0.00%
Library Acquisitions	\$0	\$0	\$0	\$0	0.00%
Major Repairs	\$0	\$0	\$0	\$0	0.00%
Total Acquisitions and Major Repairs	\$0	\$0	\$0	\$0	0.00%
Unallotted	\$0	\$0	\$0	\$0	0.00%
Total Expenditures	\$2,870,000	\$2,870,000	\$2,870,000	\$0	0.00%

* This column should reflect the last approved BA-7 in FY 2022-2023

**Library costs are included in the function of academic support and are detailed on the BOR-4A.

Board of Regents

Institution: LCTCS Board of Supervisors

Form BOR-1

Revenue/Expenditure Data

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	\$4,427,490	\$4,427,490	\$4,320,800	(\$106,690)	(2.41%)
General Fund - Restoration Amount	\$0	\$0	\$0	\$0	0.00%
Statutory Dedicated:	\$0	\$0	\$0	\$0	0.00%
Higher Education Initiatives Fund	\$0	\$0	\$0	\$0	0.00%
Support Education in Louisiana First (SELF)	\$0	\$0	\$0	\$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	\$0	\$0	\$0	\$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	\$0	\$0	\$0	\$0	0.00%
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	\$0	\$0	\$0	\$0	0.00%
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	\$0	\$0	0.00%
Strategic Investments Across LA Fund	\$0	\$0	\$0	\$0	0.00%
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	\$4,427,490	\$4,427,490	\$4,320,800	(\$106,690)	(2.41%)
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	\$0	\$0	\$0	\$0	0.00%
Non-Recurring Self-Generated Carry Forward	\$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 Revenues	\$4,427,490	\$4,427,490	\$4,320,800	(\$106,690)	(2.41%)
Expenditures by Function:					
Instruction	\$0	\$0	\$0	\$0	0.00%
Research	\$0	\$0	\$0	\$0	0.00%
Public Service	\$0	\$0	\$0	\$0	0.00%
Academic Support**	\$0	\$0	\$0	\$0	0.00%
Student Services	\$0	\$0	\$0	\$0	0.00%
Institutional Services	\$3,577,065	\$3,577,065	\$3,421,428	(\$155,637)	(4.35%)
Scholarships/Fellowships	\$0	\$0	\$0	\$0	0.00%
Plant Operations/Maintenance	\$0	\$0	\$0	\$0	0.00%
Total E&G Expenditures	\$3,577,065	\$3,577,065	\$3,421,428	(\$155,637)	(4.35%)
Hospital	\$0	\$0	\$0	\$0	0.00%
Transfers out of agency	\$850,425	\$850,425	\$899,372	\$48,947	5.76%
Athletics	\$0	\$0	\$0	\$0	0.00%
Other	\$0	\$0	\$0	\$0	0.00%
Total Expenditures	\$4,427,490	\$4,427,490	\$4,320,800	(\$106,690)	(2.41%)
Expenditures by Object:					
Salaries	\$2,662,758	\$2,662,758	\$2,546,580	(\$116,177)	(4.36%)
Other Compensation	\$11,050	\$11,050	\$11,000	(\$50)	(0.45%)
Related Benefits	\$903,257	\$903,257	\$863,848	(\$39,410)	(4.36%)
Total Personal Services	\$3,577,065	\$3,577,065	\$3,421,428	(\$155,637)	(4.35%)
Travel	\$0	\$0	\$0	\$0	0.00%
Operating Services	\$0	\$0	\$0	\$0	0.00%
Supplies	\$0	\$0	\$0	\$0	0.00%
Total Operating Expenses	\$0	\$0	\$0	\$0	0.00%
Professional Services	\$0	\$0	\$0	\$0	0.00%
Other Charges	\$0	\$0	\$0	\$0	0.00%
Debt Services	\$0	\$0	\$0	\$0	0.00%
Interagency Transfers	\$850,425	\$850,425	\$899,372	\$48,947	5.76%
Total Other Charges	\$850,425	\$850,425	\$899,372	\$48,947	5.76%
General Acquisitions	\$0	\$0	\$0	\$0	0.00%
Library Acquisitions	\$0	\$0	\$0	\$0	0.00%
Major Repairs	\$0	\$0	\$0	\$0	0.00%
Total Acquisitions and Major Repairs	\$0	\$0	\$0	\$0	0.00%
Unallotted	\$0	\$0	\$0	\$0	0.00%
Total Expenditures	\$4,427,490	\$4,427,490	\$4,320,800	(\$106,690)	(2.41%)

* This column should reflect the last approved BA-7 in FY 2022-2023

**Library costs are included in the function of academic support and are detailed on the BOR-4A.

Board of Regents

Institution: LCTCOnline

Form BOR-1

Revenue/Expenditure Data

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	\$1,238,628	\$1,238,628	\$1,238,628	\$0	0.00%
General Fund - Restoration Amount	\$0	\$0	\$0	\$0	0.00%
Statutory Dedicated:	\$0	\$0	\$0	\$0	0.00%
Higher Education Initiatives Fund	\$0	\$0	\$0	\$0	0.00%
Support Education in Louisiana First (SELF)	\$0	\$0	\$0	\$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	\$0	\$0	\$0	\$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	\$0	\$0	\$0	\$0	0.00%
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	\$0	\$0	\$0	\$0	0.00%
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	\$0	\$0	0.00%
Strategic Investments Across LA Fund	\$0	\$0	\$0	\$0	0.00%
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	\$1,238,628	\$1,238,628	\$1,238,628	\$0	0.00%
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	\$0	\$0	\$0	\$0	0.00%
Non-Recurring Self-Generated Carry Forward	\$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 Revenues	\$1,238,628	\$1,238,628	\$1,238,628	\$0	0.00%
Expenditures by Function:					
Instruction	\$0	\$0	\$0	\$0	0.00%
Research	\$0	\$0	\$0	\$0	0.00%
Public Service	\$0	\$0	\$0	\$0	0.00%
Academic Support**	\$1,238,628	\$1,238,628	\$1,238,628	\$0	0.00%
Student Services	\$0	\$0	\$0	\$0	0.00%
Institutional Services	\$0	\$0	\$0	\$0	0.00%
Scholarships/Fellowships	\$0	\$0	\$0	\$0	0.00%
Plant Operations/Maintenance	\$0	\$0	\$0	\$0	0.00%
Total E&G Expenditures	\$1,238,628	\$1,238,628	\$1,238,628	\$0	0.00%
Hospital	\$0	\$0	\$0	\$0	0.00%
Transfers out of agency	\$0	\$0	\$0	\$0	0.00%
Athletics	\$0	\$0	\$0	\$0	0.00%
Other	\$0	\$0	\$0	\$0	0.00%
Total Expenditures	\$1,238,628	\$1,238,628	\$1,238,628	\$0	0.00%
Expenditures by Object:					
Salaries	\$101,752	\$101,752	\$101,752	\$0	0.00%
Other Compensation	\$0	\$0	\$0	\$0	0.00%
Related Benefits	\$30,194	\$30,194	\$30,194	\$0	0.00%
Total Personal Services	\$131,947	\$131,947	\$131,947	\$0	0.00%
Travel	\$1,973	\$1,973	\$2,000	\$27	1.35%
Operating Services	\$721,386	\$721,386	\$725,000	\$3,615	0.50%
Supplies	\$113	\$113	\$100	(\$13)	(11.48%)
Total Operating Expenses	\$723,472	\$723,472	\$727,100	\$3,628	0.50%
Professional Services	\$7,500	\$7,500	\$0	(\$7,500)	(100.00%)
Other Charges	\$375,710	\$375,710	\$379,582	\$3,872	1.03%
Debt Services	\$0	\$0	\$0	\$0	0.00%
Interagency Transfers	\$0	\$0	\$0	\$0	0.00%
Total Other Charges	\$383,210	\$383,210	\$379,582	(\$3,628)	(0.95%)
General Acquisitions	\$0	\$0	\$0	\$0	0.00%
Library Acquisitions	\$0	\$0	\$0	\$0	0.00%
Major Repairs	\$0	\$0	\$0	\$0	0.00%
Total Acquisitions and Major Repairs	\$0	\$0	\$0	\$0	0.00%
Unallotted	\$0	\$0	\$0	\$0	0.00%
Total Expenditures	\$1,238,628	\$1,238,628	\$1,238,628	\$0	0.00%

* This column should reflect the last approved BA-7 in FY 2022-2023

**Library costs are included in the function of academic support and are detailed on the BOR-4A.

Board of Regents

Institution: Workforce Training Rapid Response

Form BOR-1

Revenue/Expenditure Data

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	\$0	\$0	\$0	\$0	0.00%
General Fund - Restoration Amount	\$0	\$0	\$0	\$0	0.00%
Statutory Dedicated:	\$10,000,000	\$10,000,000	\$10,000,000	\$0	0.00%
Higher Education Initiatives Fund	\$0	\$0	\$0	\$0	0.00%
Support Education in Louisiana First (SELF)	\$0	\$0	\$0	\$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	\$0	\$0	\$0	\$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	\$10,000,000	\$10,000,000	\$10,000,000	\$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	\$0	\$0	\$0	\$0	0.00%
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	\$0	\$0	\$0	\$0	0.00%
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	\$0	\$0	0.00%
Strategic Investments Across LA Fund	\$0	\$0	\$0	\$0	0.00%
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	\$10,000,000	\$10,000,000	\$10,000,000	\$0	0.00%
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	\$0	\$0	\$0	\$0	0.00%
Non-Recurring Self-Generated Carry Forward	\$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 Revenues	\$10,000,000	\$10,000,000	\$10,000,000	\$0	0.00%
Expenditures by Function:					
Instruction	\$0	\$0	\$0	\$0	0.00%
Research	\$0	\$0	\$0	\$0	0.00%
Public Service	\$0	\$0	\$0	\$0	0.00%
Academic Support**	\$10,000,000	\$10,000,000	\$10,000,000	\$0	0.00%
Student Services	\$0	\$0	\$0	\$0	0.00%
Institutional Services	\$0	\$0	\$0	\$0	0.00%
Scholarships/Fellowships	\$0	\$0	\$0	\$0	0.00%
Plant Operations/Maintenance	\$0	\$0	\$0	\$0	0.00%
Total E&G Expenditures	\$10,000,000	\$10,000,000	\$10,000,000	\$0	0.00%
Hospital	\$0	\$0	\$0	\$0	0.00%
Transfers out of agency	\$0	\$0	\$0	\$0	0.00%
Athletics	\$0	\$0	\$0	\$0	0.00%
Other	\$0	\$0	\$0	\$0	0.00%
Total Expenditures	\$10,000,000	\$10,000,000	\$10,000,000	\$0	0.00%
Expenditures by Object:					
Salaries	\$0	\$0	\$0	\$0	0.00%
Other Compensation	\$0	\$0	\$0	\$0	0.00%
Related Benefits	\$0	\$0	\$0	\$0	0.00%
Total Personal Services	\$0	\$0	\$0	\$0	0.00%
Travel	\$0	\$0	\$0	\$0	0.00%
Operating Services	\$0	\$0	\$0	\$0	0.00%
Supplies	\$0	\$0	\$0	\$0	0.00%
Total Operating Expenses	\$0	\$0	\$0	\$0	0.00%
Professional Services	\$0	\$0	\$0	\$0	0.00%
Other Charges	\$10,000,000	\$10,000,000	\$10,000,000	\$0	0.00%
Debt Services	\$0	\$0	\$0	\$0	0.00%
Interagency Transfers	\$0	\$0	\$0	\$0	0.00%
Total Other Charges	\$10,000,000	\$10,000,000	\$10,000,000	\$0	0.00%
General Acquisitions	\$0	\$0	\$0	\$0	0.00%
Library Acquisitions	\$0	\$0	\$0	\$0	0.00%
Major Repairs	\$0	\$0	\$0	\$0	0.00%
Total Acquisitions and Major Repairs	\$0	\$0	\$0	\$0	0.00%
Unallotted	\$0	\$0	\$0	\$0	0.00%
Total Expenditures	\$10,000,000	\$10,000,000	\$10,000,000	\$0	0.00%

* This column should reflect the last approved BA-7 in FY 2022-2023

**Library costs are included in the function of academic support and are detailed on the BOR-4A.

FY 2026-2027 Operating Budgets for LCTC Entities

Final Audit Report

2026-10-07

Created:	2026-10-06 (Central Daylight Time)
By:	Ericka Poole (erickapoole@lctcs.edu)
Status:	Signed
Transaction ID:	CBJCHBCAABAAEDQVYxwsQxWXCcyYh4Wz_pBF3hkQR0uL

"FY 2026-2027 Operating Budgets for LCTC Entities" History

-  Document created by Ericka Poole (erickapoole@lctcs.edu)
2026-10-06 - 6:56:50 PM CDT- IP address: 99.147.242.172
-  Document emailed to Joseph Marin (jmarin@lctcs.edu) for signature
2026-10-06 - 6:57:38 PM CDT
-  Email viewed by Joseph Marin (jmarin@lctcs.edu)
2026-10-06 - 7:05:16 PM CDT- IP address: 72.207.212.29
-  Document e-signed by Joseph Marin (jmarin@lctcs.edu)
Signature Date: 2026-10-06 - 7:05:44 PM CDT - Time Source: server- IP address: 72.207.212.29 - Signature Appearance Selected: MOBILE_DRAW
-  Document emailed to Katie Waldrop (katiewaldrop@lctcs.edu) for signature
2026-10-06 - 7:05:46 PM CDT
-  Email viewed by Katie Waldrop (katiewaldrop@lctcs.edu)
2026-10-07 - 7:42:06 AM CDT- IP address: 104.47.58.126
-  Document e-signed by Katie Waldrop (katiewaldrop@lctcs.edu)
Signature Date: 2026-10-07 - 7:43:15 AM CDT - Time Source: server- IP address: 76.165.120.2 - Signature Appearance Selected: IMAGE
-  Agreement completed.
2026-10-07 - 7:43:15 AM CDT