

THE TEXAS STATE UNIVERSITY SYSTEM



Operating Budget Summary Fiscal Year 2019

Lamar University
Sam Houston State University
Sul Ross State University
Sul Ross State University Rio Grande College
Texas State University
Lamar Institute of Technology
Lamar State College – Orange
Lamar State College – Port Arthur
Texas State University System Administration

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Budget Standards Fiscal Year 2019

Components of the Texas State University System submit Annual Operating Budget proposals and supporting summaries that form the basis for this *Budget Summary for the Fiscal Year 2019*. Each component's budget tables and summaries provided herein and the consolidated Budget Summary are subject to the following budgetary standards for Fiscal Year 2019:

1. Each component is responsible for the accuracy and appropriateness of its operating budget and budget summary.
2. Each component's Annual Operating Budget has been prepared in accordance with the Board of Regents' *Rules and Regulations* Chapter III Sec. 6.71.
3. All material budgetary plans or budgetary intentions are reflected in each component's Operating Budget. Budgetary adjustments occurring subsequent to initial Board of Regents' approval will be reported to the Board at its regular quarterly meetings.
4. All General Revenue Fund appropriations have been budgeted to the extent they are known and available per the General Appropriations Act for the FY 2019.
5. All Institutional Funds (unrestricted current funds held outside the State Treasury) estimated income accruing to Education and General Funds, Designated Funds, and Auxiliary Funds have been budgeted to the extent they are available for operational purposes.
6. The budgeted revenues for local funds are based on conservative, reasonable, and supportable estimates of funds to be generated by each institutional component.
7. Higher Education Funds have been budgeted to the extent they will be expended or reserved to support Education and General Activities.
8. All budgeted appropriations and receipts are allocated to functions for which they may be utilized as authorized by State of Texas statute or Comptroller of Public Accounts rules and regulations.
9. Student Service Fees have been budgeted in accordance with the allocation schedule recommended by the respective component's Student Service Fee Advisory Committee.
10. There are no anticipated contingent liabilities, unfavorable settlement(s) of outstanding lawsuits, or other claims involving institutional components that would as of this date have a material effect on the proposed Operating Budget.

11. All budget adjustments for fiscal year 2018 have been or will be reported to the Board for its approval as required. Budget adjustments for fiscal year 2019 will be presented at the quarterly meetings of the Board.
12. For fiscal year 2018, no funds authorized for a specific purpose by the Board were redirected to another use without express approval of the Board. This procedure will continue to be followed for fiscal year 2019.
13. Budgetary controls are in place at each institutional component preventing payment of vendor invoices, inter-departmental transfers, and payroll if sufficient funds do not exist in an account. Guidelines have been established for a formal process to temporarily bypass the controls allowing payment, with budget transfers being made within a timely manner to cover any resulting deficit.
14. Discretionary funding for each component is not included in the budget. Gift accounts in the restricted fund group are not included in the budget.

GLOSSARY OF TERMS

Current Funds

These funds are available for use in the day-to-day operations of the institution. These include Unrestricted Current Funds (Educational and General Funds, Designated Funds and Auxiliary Funds) and Restricted Current Funds. Normally these funds would be expended within the operating cycle (fiscal year). Institutions may be required to fund costs associated with unanticipated events from reserves.

Unrestricted Funds

These are funds over which outside parties have no direct or implied control.

Restricted Funds

Restricted Funds are subject to some degree of direct control by outside parties. Limitations may include the purpose or timing of expenditures, among others.

Educational and General Funds

Unrestricted Current funds are funds appropriated by the Texas Legislature. These funds consist primarily of General Revenue, Statutory Tuition and certain statutory fees.

General Revenue Funds

This is the State's primary operating fund from which institutions and agencies receive appropriation authority to spend in a fiscal year. Appropriations not expended or committed to expenditure by the end of the fiscal year for which they were provided are returned or "lapsed" to the State. Interest earned on the General Revenue remains with the fund and does not accrue to institutions.

Institutional Funds

Certain revenue streams generated by the institution as required by the Texas Education Code must be accounted for as Educational and General Funds. State statutes require some of these funds (statutory tuition and laboratory fees) to be deposited in the State Treasury. These funds on deposit with the State Treasury earn depository interest. They are categorized as appropriated and appear in the General Appropriations Act. Other types of Institutional Funds (indirect cost recoveries and sales and services related to academic functions) may be deposited in institutional local bank accounts.

Current Unrestricted Funds

Current unrestricted funds are resources received that have no limitations or stipulations placed on them by external agencies or donors.

Designated Funds

Unrestricted Current Funds that originated from Higher Education Fund (HEF) allocations, Designated Tuition, Incidental Fees, unrestricted gifts from outside parties, earnings from Endowments on which no restrictions exist and earnings on balances held in local bank accounts. HEF funds are retained in the General Revenue Fund in the State

Treasury. All other Designated Funds are retained in local bank accounts outside the State Treasury.

Auxiliary Enterprise Funds

Also categorized as Unrestricted Current Funds, most differ from Designated Funds in that they relate to activities auxiliary to or in support of the primary purpose of the institution – the education of students. Auxiliary Enterprise Funds can be characterized as enterprises comparable to “for profit” businesses. Examples are bookstores, food-service, snack-bar and vending operations, dormitories, apartments and related residence dwellings, special event centers, stadiums and student centers, athletics and sports programs and parking facilities. These operations are similar to “for profit” businesses; however, since they provide benefit and/or convenience to the institution’s students, faculty and staff, profits may not be the primary motivation for their existence. It is not uncommon for auxiliary enterprise funds to receive support from sources outside the auxiliary-enterprise fund group.

A second category of auxiliary enterprise operations relates to certain student fee supported activities. The Student Services Fee, Student Center Fee, Recreational Sports Fee and Medical Services Fee are assessed to support in whole or in part the non-classroom activities provided for students. These activities are not necessarily enterprises, but collections of the fees provide funds to support some or all of the enterprises’ activities.

Current Restricted Funds

Current restricted funds are resources provided to an institution that have externally established limitations or stipulations placed on their use. At the direction of the external funding source, restrictions can be broad (scholarships) or quite specific (analysis of the chemical composition of DNA). Sponsored research is a type of current restricted fund received by many institutions. Expected to be consumed in the near term, sponsored research funding includes explicit external instructions as to its use. This funding may lack flexibility, but it is essential to institutions actively engaged in research.

Internal designations placed on resources by the governing board or institutional management (assuming delegation from the governing board) constitute an allocation of current unrestricted funds. These designations can change at any time.

Any unrestricted resources designated to specific fund groups (plant, loan, or endowment) are included in such fund groups via a transfer. Transfers can be either mandatory or non-mandatory, depending on the circumstances. Mandatory transfers from one fund to another are those transfers arising, for example, from

- binding legal agreements related to the financing of educational plant and equipment, and
- grant agreements with agencies of the federal government, donors, and other organizations to match gifts and grants.

Non-mandatory transfers from one fund to another are made at the discretion of the governing board.

The recipient of a fund transfer accounts for the transaction as a transfer in. The provider of a fund transfer accounts for the transaction as a transfer out.

Expenditures of funds from contracts, grants and gifts provided by external parties (federal, state and local governmental units and the private sector) are normally subject to conditions and/or controls issued by contracting and granting agencies (contracts and grants) or by donors (gifts). Expenditures of Endowment earnings may occur on a current basis but may be restricted as to purpose. Federal financial aid, endowed scholarships and research grants are the major categories of Restricted Current Funds.

Higher Education Funds (HEF)

Allocations of Higher Education Funds are provided to those higher educational institutions not receiving revenues from the Permanent University Fund. These Constitutional Funds (Article VII, Section 17) remain in the State Treasury as General Revenue. HEF funds primarily support capital costs related to Educational and General activities. Institutions are allowed to expend up to 50% of their annual HEF allocation to support the cost of debt service on eligible projects.

Texas Public Education Grant (TPEG) Funds

The Texas Legislature has provided this measure of financial assistance to students. Pursuant to Education Code 56.033, Institutions must set aside a portion of funds from statutory tuition revenues to provide need-based scholarships and loans.



LAMAR UNIVERSITY

MEMBER THE TEXAS STATE UNIVERSITY SYSTEM™

July 17, 2018

Members of the Board of Regents
The Texas State University System

The Honorable Regents:

We are pleased to present and recommend for your approval the annual operating budget for Lamar University for the fiscal year ending August 31, 2019. This operating budget comprises all funding classified as Education and General, Designated and Auxiliary Enterprise. Development of the fiscal year 2019 budget was guided by the principles of unbiased forecasts of enrollment, revenue and expenditures, full disclosure, balance and compatibility with funding and compliance with Texas State University System and Board of Regents rules and regulations.

Assumptions pertaining to the development of this operating budget are discussed in the following.

- **Enrollment Outlook**

Following two years of substantial growth, Lamar experienced record enrollments in 2016-2017. This trend was projected to continue for 2017-2018, although at a lower rate of increase. Largely resulting from Hurricane Harvey, the opposite occurred and enrollment decreased. Additionally, factors which could not be anticipated caused a change in enrollment patterns. The university has redirected resources and made additional investments to recover from this loss.

- **Conservative forecast of tuition and fee revenue**

Revenue projections for fiscal year 2019 are based on the enrollment realized during 2017-2018 and tuition and fee increases approved by the Board of Regents.

- **Education and General Funds**

State appropriations for fiscal year 2019 were established by the 85th session of the Legislature. Education and General Funds remain relatively unchanged.

- **Designated Funds**

Revenues resulting from Student Tuition and Fees provide 94% of available Designated Funds and were reduced as an outcome of enrollment. Reduction of selected salary, maintenance and operations and travel budget pools, and a supplement of \$2,334,796 from available reserves were made to compensate for this change.

- **Auxiliary Funds**

A net increase in Auxiliary Fund budget for fiscal year 2019 results from adjustments in fee and sales revenue and planned transfers.

- **Impact on Employees**

Vacant positions will be held open or eliminated unless determined to be critical to the university. A reserve for a 1% merit based salary increase was considered but is not included in the budget at this time.

- **Continued Operations**

All essential programs, existing or planned instructional, research and service activities student support services will continue. All non-formula activities, formerly identified as Special Items, will continue to be funded at the level of the non-formula appropriation.

- **Higher Education Funds**

Lamar relies on Higher Education Funds to address capital renewal and the campus renovations needed to provide a safe environment supporting the activities and the student and faculty. Additional amounts have been and will continue to be provided to plant to reduce deferred maintenance of campus infrastructure and buildings.

Although decisions made necessary in the development of this budget were not easy, Lamar's fiscal condition remains healthy. The university manages its finances prudently, maintaining adequate reserves while continuing to invest in activities that both continue and augment our mission.

Thank you for the review and consideration of the fiscal year 2019 operating budget proposal for Lamar University. As always, we are available to respond to any questions or to provide any additional information that you may need.

Sincerely,



Kenneth R. Evans, Ph.D.
President



Edward C. Ness
Vice President for Finance and Operations

Lamar University

Table A 1
Educational and General Funds
Revenues and Transfers

	FY 2018		FY 2019		Variance		
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	Note
Total Statutory Tuition and Fees	\$	19,701,189	\$	19,880,107	\$	178,918	0.91%
State Appropriation							
Bill Pattern General Revenue	\$	45,059,816	\$	44,533,251	\$	(526,565)	-1.17%
Benefits	\$	18,579,273	\$	17,839,078	\$	(740,195)	-3.98%
Higher Education Fund	\$	14,101,882	\$	14,101,882	\$	-	0.00%
Hazlewood Reimbursement	\$	-	\$	-	\$	-	0.00%
Other	\$	3,643,721	\$	3,643,715	\$	(6)	0.00%
Total State Appropriations	\$	81,384,692	\$	80,117,926	\$	(1,266,766)	-1.56%
Other Revenue	\$	303,000	\$	512,516	\$	209,516	69.15%
Total Revenues	\$	101,388,881	\$	100,510,549	\$	(878,332)	-0.87%
Transfers In							
Designated Tuition	\$	10,475,549	\$	11,310,804	\$	835,255	7.97%
Technology Service Fee	\$	-	\$	-	\$	-	0.00%
Other	\$	-	\$	-	\$	-	0.00%
Total Transfers In	\$	10,475,549	\$	11,310,804	\$	835,255	7.97%
Budgeted Fund Balances	\$	-	\$	-	\$	-	0.00%
Total Budgeted Funds	\$	111,864,430	\$	111,821,353	\$	(43,077)	-0.04%

Lamar University

Table A 1
Educational and General Funds
Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
(1)	Other Revenue-TALH	\$ 209,516	Increased revenue based on prior-year actual
(2)	Designated Tuition-Transfers In	\$ 835,255	Reallocation of expenses to E&G

Lamar University

Table A 2
Educational and General Funds
Budgeted Expenditures

	FY 2018		FY 2019		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Instruction Support	\$	53,606,220	\$	53,539,751	\$	(66,469)	-0.12%	
Research / Organized Research	\$	1,903,029	\$	1,797,404	\$	(105,625)	-5.55%	
Public Service	\$	321,246	\$	280,451	\$	(40,795)	-12.70%	
Academic Support	\$	4,668,455	\$	4,390,938	\$	(277,517)	-5.94%	(1)
Student Service Support	\$	5,017,430	\$	4,618,979	\$	(398,451)	-7.94%	(1)
Institutional Support	\$	20,922,279	\$	19,367,492	\$	(1,554,787)	-7.43%	(1)
Plant Support	\$	5,702,622	\$	8,644,447	\$	2,941,825	51.59%	(2)
Scholarships & Fellowships	\$	-	\$	-	\$	-	0.00%	
Total Expenditures	\$	92,141,281	\$	92,639,462	\$	498,181	0.54%	
Transfers Out								
TPEG	\$	2,877,882	\$	2,906,484	\$	28,602	0.99%	
TRB Debt Service	\$	7,007,244	\$	6,470,138	\$	(537,106)	-7.67%	(3)
HEF - Debt Service	\$	-	\$	-	\$	-	0.00%	
HEF - Plant	\$	8,724,922	\$	8,701,882	\$	(23,040)	-0.26%	
Other	\$	1,113,101	\$	1,103,387	\$	(9,714)	-0.87%	
Total Transfers Out	\$	19,723,149	\$	19,181,891	\$	(541,258)	-2.74%	
Total Budgeted Expenditures & Transfers Out	\$	111,864,430	\$	111,821,353	\$	(43,077)	-0.04%	

Lamar University

Table A 2
Educational and General Funds
Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
(1)	Academic, Student Services, Institutional Support	\$ (2,230,755)	Decrease due to reallocation and expense reduction
(2)	Plant Support	\$ 2,941,825	Increase due to reallocation of expense from Designated
(3)	TRB Debt Service	\$ (537,106)	Reflects 2019 debt service schedule

Lamar University

Table B 1
Designated Funds
Revenues and Transfers

	FY 2018		FY 2019		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Tuition and Fees							
Designated Tuition	\$ 69,967,562	\$	65,888,513	\$	(4,079,049)	-5.83%	(1)
Advising Fee	\$ -	\$	-	\$	-	0.00%	
Technology Use / Computer Service Fee	\$ 6,752,240	\$	6,613,440	\$	(138,800)	-2.06%	
Environmental Service Fee	\$ -	\$	-	\$	-	0.00%	
ID / One-Card Fee	\$ -	\$	-	\$	-	0.00%	
Library Fee	\$ 3,589,528	\$	3,511,184	\$	(78,344)	-2.18%	
International Education Fee	\$ -	\$	-	\$	-	0.00%	
Student Publication Fee	\$ -	\$	-	\$	-	0.00%	
Academic Program Fees	\$ 5,283,675	\$	5,123,160	\$	(160,515)	-3.04%	
Distance Learning Fee	\$ 2,546,317	\$	2,211,773	\$	(334,544)	-13.14%	(1)
Records Fee	\$ -	\$	-	\$	-	0.00%	
Recreation Fee	\$ -	\$	-	\$	-	0.00%	
University Center Fee	\$ 1,057,561	\$	806,804	\$	(250,757)	-23.71%	(1)
International Study Fee	\$ -	\$	-	\$	-	0.00%	
Repeat Fee	\$ -	\$	-	\$	-	0.00%	
Other	\$ 1,825,392	\$	1,447,693	\$	(377,699)	-20.69%	(1)
Total Tuition and Fees	\$ 91,022,275	\$	85,602,567	\$	(5,419,708)	-5.95%	
Investment Income	\$ 500,000	\$	525,000	\$	25,000	5.00%	
Other Revenue	\$ 2,801,761	\$	2,324,407	\$	(477,354)	-17.04%	(1)
Total Revenues	\$ 94,324,036	\$	88,451,974	\$	(5,872,062)	-6.23%	
Transfers In							
TPEG	\$ 2,877,882	\$	2,906,484	\$	28,602	0.99%	
Auxiliary Funds	\$ -	\$	-	\$	-	0.00%	
Other	\$ -	\$	-	\$	-	0.00%	
Total Transfers In	\$ 2,877,882	\$	2,906,484	\$	28,602	0.99%	
Budgeted Fund Balances	\$ -	\$	2,334,796	\$	2,334,796	100.00%	(2)
Total Budgeted Funds	\$ 97,201,918	\$	93,693,254	\$	(3,508,664)	-3.61%	

Lamar University

Table B 1 Designated Funds Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
(1)	Tuition and Fees	\$ (5,042,049)	Reduction based on prior-year actual revenue and FY19 enrollment forecast
(2)	Budgeted Fund Balances	\$ 2,309,296	Supplemental use of reserves based on revenue forecast

Lamar University

Table B 2
Designated Funds
Budgeted Expenditures

	FY 2018		FY 2019		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Instruction Support	\$	18,269,209	\$	24,723,340	\$	6,454,131	35.33%	(1)
Research / Organized Research	\$	834,724	\$	1,101,255	\$	266,531	31.93%	(2)
Public Service	\$	936,672	\$	618,200	\$	(318,472)	-34.00%	(1)
Academic Support	\$	17,674,029	\$	13,599,933	\$	(4,074,096)	-23.05%	(2)
Student Support	\$	5,397,588	\$	6,026,822	\$	629,234	11.66%	(2)
Institutional Support	\$	9,426,719	\$	6,578,111	\$	(2,848,608)	-30.22%	(1)
Plant Support	\$	9,247,412	\$	4,633,298	\$	(4,614,114)	-49.90%	(3)
Scholarships & Fellowships	\$	17,022,882	\$	13,549,429	\$	(3,473,453)	-20.40%	(1)
Total Expenditures	\$	78,809,235	\$	70,830,388	\$	(7,978,847)	-10.12%	
Transfers Out								
System Assessment	\$	1,582,758	\$	1,958,794	\$	376,036	23.76%	(1)
Debt Service	\$	199,150	\$	214,119	\$	14,969	7.52%	
E&G	\$	10,475,549	\$	11,310,804	\$	835,255	7.97%	(3)
Auxiliary	\$	-	\$	-	\$	-	0.00%	
Other	\$	6,135,226	\$	9,379,149	\$	3,243,923	52.87%	(4)
Total Transfers Out	\$	18,392,683	\$	22,862,866	\$	4,470,183	24.30%	
Total Budgeted Expenditures & Transfers Out								
	\$	97,201,918	\$	93,693,254	\$	(3,508,664)	-3.61%	

Lamar University

Table B 2
Designated Funds
Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
(1)	Instruction Support, Public Service, Institutional Support, Scholarships, TSUS Support	\$ (6,640,534)	Decrease due to reallocation and expense reduction
(2)	Research, Academic Support, Student Support	\$ (3,178,331)	Budget change due to reallocation of expense
(3)	Plant Support, Transfer to E&G	\$ (3,778,858)	Reallocated expense to E&G
(4)	Other Transfer	\$ 3,218,423	Transfer to auxiliary based on budgeted Athletic expenditure
(5)	Instruction Support	\$ 6,454,132	Budget based upon prior-year actual expense
(6)	TSUS Support	\$ 376,036	Increase due to transfer of Audit expense to System Administration

Lamar University

Table C 1
Auxiliary Funds
Revenues and Transfers

	FY 2018		FY 2019		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Fees							
Athletic Fee	\$ 2,402,265	\$	1,752,232	\$	(650,033)	-27.06%	(1)
Medical Service Fee	\$ 917,054	\$	930,088	\$	13,034	1.42%	
Student Service Fee	\$ 4,928,620	\$	4,774,349	\$	(154,271)	-3.13%	
Recreational Sport Fee	\$ 1,887,807	\$	1,609,753	\$	(278,054)	-14.73%	(1)
Student Center Fee	\$ 2,056,075	\$	1,758,590	\$	(297,485)	-14.47%	(1)
Student Bus Fee	\$ -	\$	-	\$	-	0.00%	
ID Card Fee	\$ -	\$	-	\$	-	0.00%	
Other	\$ 157,000	\$	157,000	\$	-	0.00%	
Total Fees	\$ 12,348,821	\$	10,982,012	\$	(1,366,809)	-11.07%	
Sales and Services	\$ -	\$	-	\$	-	0.00%	
Housing	\$ 11,600,000	\$	12,316,800	\$	716,800	6.18%	(2)
Dining	\$ 6,500,000	\$	6,726,249	\$	226,249	3.48%	
Parking	\$ 680,000	\$	505,000	\$	(175,000)	-25.74%	
Athletics	\$ 2,625,500	\$	2,682,246	\$	56,746	2.16%	
Bookstore	\$ 300,000	\$	275,000	\$	(25,000)	-8.33%	
Other	\$ 505,000	\$	135,000	\$	(370,000)	-73.27%	(3)
Total Sales and Services	\$ 22,210,500	\$	22,640,295	\$	429,795	1.94%	
Investment Income	\$ -	\$	-	\$	-	0.00%	
Other Income	\$ 1,055,000	\$	325,000	\$	(730,000)	-69.19%	(4)
Total Revenues	\$ 35,614,321	\$	33,947,307	\$	(1,667,014)	-4.68%	
Transfers In							
Designated Tuition	\$ 6,135,226	\$	9,379,149	\$	3,243,923	52.87%	(5)
Other	\$ -	\$	-	\$	-	0.00%	
Total Transfers In	\$ 6,135,226	\$	9,379,149	\$	3,243,923	52.87%	
Budgeted Fund Balances	\$ -	\$	-	\$	-	0.00%	
Total Budgeted Funds	\$ 41,749,547	\$	43,326,456	\$	1,576,909	3.78%	

Lamar University

Table C 1
Auxiliary Funds
Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
(1)	Fees	\$ (1,225,572)	Budget based on prior-year actual fee revenue.
(2)	Housing	\$ 716,800	Increase in occupancy and room fee.
(3)	Other Sales and Services	\$ (370,000)	Revenue reclassification and revenue projection based on prior-year trend.
(4)	Other Income	\$ (730,000)	Reduction for one-time gift received in prior-year
(5)	Designated-Transfer In	\$ 3,218,423	Increase based on budgeted Athletic expenditure

Lamar University

Table C 2
Auxiliary Funds
Budgeted Expenditures

	FY 2018		FY 2019		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Athletic Fee	\$	-	\$	-	\$	-	0.00%
Medical Service Fee	\$	1,336,850	\$	1,336,850	\$	-	0.00%
Student Service Fee	\$	1,839,741	\$	1,736,059	\$	(103,682)	-5.64%
Recreational Sport Fee	\$	1,473,871	\$	1,461,871	\$	(12,000)	-0.81%
Student Center Fee	\$	-	\$	-	\$	-	0.00%
Student Bus Fee	\$	-	\$	-	\$	-	0.00%
ID Card Fee	\$	-	\$	-	\$	-	0.00%
Total Fee Based Expenditures	\$	4,650,462	\$	4,534,780	\$	(115,682)	-2.49%
Housing	\$	5,965,053	\$	5,888,383	\$	(76,670)	-1.29%
Dining	\$	4,735,806	\$	4,797,740	\$	61,934	1.31%
Parking	\$	100,000	\$	305,982	\$	205,982	205.98% (1)
Athletics	\$	13,261,839	\$	14,494,406	\$	1,232,567	9.29% (2)
Bookstore	\$	-	\$	-	\$	-	0.00%
Other	\$	3,077,048	\$	3,340,673	\$	263,625	8.57% (4)
Total Sales & Services Based Expenditures	\$	27,139,746	\$	28,827,184	\$	1,687,438	6.22%
Transfers Out							
Debt Service							
Medical Service	\$	-	\$	-	\$	-	0.00%
Athletics	\$	1,708,674	\$	1,660,800	\$	(47,874)	-2.80%
Student Center	\$	1,418,316	\$	1,449,254	\$	30,938	2.18%
Student Service	\$	-	\$	-	\$	-	0.00%
Housing	\$	5,381,989	\$	5,134,231	\$	(247,758)	-4.60%
Dining	\$	282,218	\$	311,557	\$	29,339	10.40%
Parking and Public Safety	\$	-	\$	-	\$	-	0.00%
Recreational Sports	\$	1,168,142	\$	1,408,650	\$	240,508	20.59% (3)
Other	\$	-	\$	-	\$	-	0.00%
Real Estate Rental	\$	-	\$	-	\$	-	0.00%
Vending	\$	-	\$	-	\$	-	0.00%
Designated Funds	\$	-	\$	-	\$	-	0.00%
Other	\$	-	\$	-	\$	-	0.00%
Total Transfers Out	\$	9,959,339	\$	9,964,492	\$	5,153	0.05%
Total Budgeted Expenditures & Transfers Out	\$	41,749,547	\$	43,326,456	\$	1,576,909	3.78%

Lamar University

Table C 2 Auxiliary Funds Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
(1)	Parking	\$ 205,982	Reallocation of expense from Campus Security
(2)	Athletics	\$ 1,207,067	Increase based on prior-year actual expense and FY19 forecast
(3)	Recreational Sports Center-Debt Service	\$ 240,508	Reflects 2019 debt service schedule
(4)	Other Expense	\$ 263,625	Increase due to reallocation of expense

Lamar University

Table D
Intercollegiate Athletics
Estimated Revenue and Budgeted Expenditures
Fiscal Year 2019

	MEN					WOMEN				
	FOOTBALL	BASKETBALL	BASEBALL	TRACK	OTHER	BASKETBALL	VOLLEYBALL	SOFTBALL	TRACK	OTHER
Revenues										
Sales and Service										
Gate Receipts/Parking	\$ 350,000	\$ 149,000	\$ 45,650	\$ -	\$ 5,000	\$ 24,141	\$ 2,500	\$ 20,000	\$ -	\$ 3,000
Game Guarantees	\$ 475,000	\$ 175,000	\$ -	\$ -	\$ -	\$ 55,000	\$ -	\$ -	\$ -	\$ -
Concessions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other										
Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licensing Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Camps	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NCAA Revenue Sharing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Stadium Operations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,455
Total Sales and Services	\$ 975,000	\$ 324,000	\$ 45,650	\$ -	\$ 5,000	\$ 79,141	\$ 2,500	\$ 20,000	\$ -	\$ 15,455
Designated Tuition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Athletic Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Tuition and Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Budgeted Fund Balances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Budgeted Funds	\$ 975,000	\$ 324,000	\$ 45,650	\$ -	\$ 5,000	\$ 79,141	\$ 2,500	\$ 20,000	\$ -	\$ 15,455
Expenditures										
Salaries	\$ 962,803	\$ 455,397	\$ 306,933	\$ 108,700	\$ 134,100	\$ 305,629	\$ 98,127	\$ 126,320	\$ 45,080	\$ 243,178
Benefits	\$ 219,000	\$ 90,435	\$ 71,400	\$ 32,700	\$ 34,350	\$ 57,000	\$ 22,000	\$ 35,901	\$ 13,200	\$ 65,760
Travel	\$ 410,000	\$ 256,000	\$ 145,000	\$ 68,000	\$ 102,000	\$ 162,000	\$ 74,000	\$ 106,500	\$ 69,500	\$ 164,000
Scholarships	\$ 1,991,004	\$ 346,480	\$ 314,758	\$ 247,382	\$ 218,964	\$ 389,523	\$ 261,100	\$ 249,000	\$ 335,081	\$ 687,784
Other Maintenance & Operating	\$ 407,150	\$ 99,450	\$ 95,200	\$ 28,050	\$ 60,775	\$ 83,385	\$ 34,850	\$ 72,250	\$ 28,050	\$ 78,625
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Budgeted Expenditures	\$ 3,989,957	\$ 1,247,762	\$ 933,291	\$ 484,832	\$ 550,189	\$ 997,537	\$ 490,077	\$ 589,971	\$ 490,911	\$ 1,239,347

Table D
Intercollegiate Athletics
Estimated Revenue and Budgeted Expenditures
Fiscal Year 2019

	TOTAL MEN	TOTAL WOMEN	OTHER ACTIVITIES	ADMIN	GRAND TOTAL
Revenues					
Sales & Services					
Gate Receipts	\$ 549,650	\$ 49,641	\$ -	\$ -	\$ 599,291
Games Guarantees	\$ 650,000	\$ 55,000	\$ -	\$ -	\$ 705,000
Concessions	\$ -	\$ -	\$ -	\$ -	\$ -
Other					
Advertising	\$ -	\$ -	\$ 370,000	\$ -	\$ 370,000
Licensing Fee	\$ -	\$ -	\$ -	\$ -	\$ -
NCAA Revenue Sharing	\$ -	\$ -	\$ 600,000	\$ -	\$ 600,000
Camps	\$ -	\$ -	\$ -	\$ -	\$ -
Stadium Operations	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000
Other	\$ 150,000	\$ 12,455	\$ 195,500	\$ -	\$ 357,955
Total Sales and Services	\$ 1,349,650	\$ 117,096	\$ 1,215,500	\$ -	\$ 2,682,246
Designated Tuition	\$ -	\$ -	\$ 9,379,149	\$ -	\$ 9,379,149
Athletic Fee	\$ -	\$ -	\$ 4,093,811	\$ -	\$ 4,093,811
Total Tuition and Fees	\$ -	\$ -	\$ 13,472,960	\$ -	\$ 13,472,960
Budgeted Fund Balances	\$ -	\$ -	\$ -	\$ -	\$ -
Total Budgeted Funds	\$ 1,349,650	\$ 117,096	\$ 14,688,460	\$ -	\$ 16,155,206
Expenditures					
Salaries	\$ 1,967,933	\$ 818,334	\$ -	\$ 1,440,515	\$ 4,226,782
Fringe Benefits	\$ 447,885	\$ 193,861	\$ -	\$ 346,678	\$ 988,424
Travel	\$ 981,000	\$ 576,000	\$ -	\$ 54,350	\$ 1,611,350
Scholarships	\$ 3,118,588	\$ 1,922,488	\$ -	\$ 164,000	\$ 5,205,076
O&M	\$ 690,625	\$ 297,160	\$ -	\$ 1,474,989	\$ 2,462,774
Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ 1,451,030	\$ 209,770	\$ -	\$ -	\$ 1,660,800
Other	\$ -	\$ -	\$ -	\$ -	\$ -
Total Budgeted Expenditures	\$ 8,657,061	\$ 4,017,613	\$ -	\$ 3,480,532	\$ 16,155,206

Lamar University

TABLE E
Student Services and Activities Financed by Student Services Fees
Estimated Revenue, Fund Balances and Budgeted Expenditures

	FY 2018		FY 2019		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Student Services Fee per Semester Credit Hour	\$	23.75	\$	23.75	\$	-	0.00%
Student Services Fee Fund Balance at Beginning of Year (Net of Encumbrances)	\$	-	\$	-	\$	-	0.00%
Forecasted Revenue:							
SSF Revenue	\$	4,928,620	\$	4,774,349	\$	(154,271)	-3.13%
Revenue Earned from Activities	\$	-	\$	-	\$	-	0.00%
Interest Revenue	\$	-	\$	-	\$	-	0.00%
Transfer In	\$	-	\$	-	\$	-	0.00%
Total Forecasted Revenue:	\$	4,928,620	\$	4,774,349	\$	(154,271)	-3.13%
Budgeted Student Service Fee Expenditures:							
1. Textbook Rentals	\$	-	\$	-	\$	-	0.00%
2. Recreational Activities	\$	1,473,871	\$	1,461,871	\$	(12,000)	-0.81%
3. Health and Hospital Services	\$	-	\$	-	\$	-	0.00%
4. Medical Services	\$	-	\$	-	\$	-	0.00%
5. Intramural and Intercollegiate Athletics	\$	2,466,098	\$	2,341,579	\$	(124,519)	-5.05%
6. Artists and Lecture Series	\$	204,391	\$	200,844	\$	(3,547)	-1.74%
7. Cultural Entertainment Series	\$	53,000	\$	52,475	\$	(525)	-0.99%
8. Debating and Oratorical Activities	\$	-	\$	-	\$	-	0.00%
9. Student Publications	\$	189,220	\$	180,648	\$	(8,572)	-4.53%
10. Student Government	\$	56,000	\$	55,200	\$	(800)	-1.43%
11. Student Fee Advisory Committee	\$	-	\$	-	\$	-	0.00%
12. Student Transportation Services Other Than Those in TEC 54.504, 511, 512, 513	\$	25,100	\$	24,222	\$	(878)	-3.50%
13. Other (See Detail Below)	\$	460,940	\$	457,510	\$	(3,430)	-0.74%
Total Budgeted Expenditures	\$	4,928,620	\$	4,774,349	\$	(154,271)	-3.13%
Estimated Student Services Fee Fund Balance at End of Year	\$	-	\$	-	\$	-	0.00%

Student Services Advisory Committee Meeting:

04/24/2018

TABLE E
Student Services and Activities Financed by Student Services Fees
Estimated Revenue, Fund Balances and Budgeted Expenditures

	FY 2018		FY 2019		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Title IX -Sexual Violence Education	\$ 16,000	\$	16,000	\$	-	0.00%	
Contingency for unanticipated expenditures or unplanned variances	\$ -	\$	-	\$	-	0.00%	
International Student Council	\$ 10,000	\$	9,700	\$	(300)	-3.00%	
Retention (Orientation, Week of Welcome, Parents)	\$ 187,500	\$	187,070	\$	(430)	-0.23%	
Leadership (Leadership Development, Kemble Shaw Gentry Recognition)	\$ 62,400	\$	61,400	\$	(1,000)	-1.60%	
Undergraduate Research Expo	\$ 7,000	\$	7,000	\$	-	0.00%	
Greek Life	\$ 53,500	\$	53,500	\$	-	0.00%	
Ambassadors	\$ 3,540	\$	2,840	\$	(700)	-19.77%	
Co-sponsorship for Student Organizations	\$ 39,000	\$	38,000	\$	(1,000)	-2.56%	
Civic Engagement	\$ 22,000	\$	22,000	\$	-	0.00%	
Major Events	\$ 60,000	\$	60,000	\$	-	0.00%	
	\$ -	\$	-	\$	-	0.00%	
Total Other	\$ 460,940	\$	457,510	\$	(3,430)	-0.74%	

Lamar University

Table F
Matrix of Budgeted Operating Expenses

	Instruction	Research	Public Service	Academic Support	Student Services	Institutional Support	Operation & Maintenance of Plant	Scholarships/ Fellowships	Auxiliary	Total Expenses
Salary	\$ 47,756,037	\$ 887,559	\$ 561,863	\$ 9,001,788	\$ 5,829,962	\$ 8,617,995	\$ 6,343,808	\$ -	\$ 8,945,230	\$ 87,944,242
Benefits	\$ 11,652,631	\$ 149,341	\$ 126,780	\$ 2,305,065	\$ 1,583,673	\$ 6,818,269	\$ 1,990,749	\$ -	\$ 2,029,543	\$ 26,656,051
Travel	\$ 375,334	\$ 126,096	\$ 24,750	\$ 211,966	\$ 208,295	\$ 155,400	\$ 28,725	\$ -	\$ 1,807,356	\$ 2,937,922
O&M	\$ 11,850,010	\$ 625,045	\$ 88,614	\$ 5,295,582	\$ 2,413,768	\$ 5,442,351	\$ 2,623,370	\$ -	\$ 11,372,911	\$ 39,711,651
Utilities	\$ 77,339	\$ 9,941	\$ 8,850	\$ 2,548	\$ 6,097	\$ 427,689	\$ 1,894,390	\$ -	\$ 1,684,205	\$ 4,111,059
Capital	\$ 671,324	\$ 332,399	\$ -	\$ 128,035	\$ 29,008	\$ 524,107	\$ 136,224	\$ -	\$ 953,925	\$ 2,775,022
Other	\$ 5,406,335	\$ 703,578	\$ 53,794	\$ 1,370,599	\$ 574,998	\$ 2,939,081	\$ 260,479	\$ 14,818,209	\$ 6,568,794	\$ 32,695,867
Total Budget	\$ 77,789,010	\$ 2,833,959	\$ 864,651	\$ 18,315,583	\$ 10,645,801	\$ 24,924,892	\$ 13,277,745	\$ 14,818,209	\$ 33,361,964	\$ 196,831,814

Lamar University

Recapitulation of Budgeted Revenues, Expenditures, Transfers, and Use of Reserves For Fiscal Year Ending August 31, 2019

	Estimated Revenues	Transfers In	Budgeted Use of Reserves	Total Budgeted Sources	Budgeted Expenditures	Transfers Out	Total Budgeted Uses	Net Transfers *
Educational & General	\$ 100,510,549	\$ 11,310,804	\$ -	\$ 111,821,353	\$ (92,639,462)	\$ (19,181,891)	\$ (111,821,353)	\$ (7,871,087)
Designated	\$ 88,451,974	\$ 2,906,484	\$ 2,334,796	\$ 93,693,254	\$ (70,830,388)	\$ (22,862,866)	\$ (93,693,254)	\$ (19,956,382)
Auxiliary Enterprises	\$ 33,947,307	\$ 9,379,149	\$ -	\$ 43,326,456	\$ (33,361,964)	\$ (9,964,492)	\$ (43,326,456)	\$ (585,343)
Total	<u>\$ 222,909,830</u>	<u>\$ 23,596,437</u>	<u>\$ 2,334,796</u>	<u>\$ 248,841,063</u>	<u>\$ (196,831,814)</u>	<u>\$ (52,009,249)</u>	<u>\$ (248,841,063)</u>	<u>\$ (28,412,812)</u>



Dana G. Hoyt

Sam Houston State University

MEMBER THE TEXAS STATE UNIVERSITY SYSTEM

OFFICE OF THE PRESIDENT

Board of Regents
The Texas State University System

The Honorable Regents:

Sam Houston State University submits the fiscal year 2019 Annual Operating Budget using the previously approved tuition and fee rates and the recently enacted state appropriations from the 85th Legislature. The budget includes educational and general, designated, and auxiliary enterprise activities and is balanced between revenue and expenses with no supplements from fund balance reserves. The following are the new initiatives and highlights of the 2019 Budget.

Enrollment Outlook:

During fiscal year 2018, SHSU enrollment increased at a rate slightly higher than two percent (2.3%) for the Fall 2017 semester to 21,115 students, resulting in the largest enrollment in SHSU's history. For the fiscal year 2019 budget, SHSU prepared the budget on flat enrollment growth to provide a conservative budget. This approach was taken, given the volatility associated with student applications and enrollment across Texas and the United States and unknown variables associated with the impact of waivers and exemptions on tuition and fee revenue. This budget method along with, approved tuition and fee increases, and other revenue changes, allowed for institutional investment in new initiatives.

Educational & General Appropriated Funds:

The institution's appropriated general revenue decreased for fiscal year 2019 by a minimal amount (approximately \$350 thousand). This decrease occurred primarily in tuition revenue bonds.

Designated Funds:

The Designated Funds budget includes projected revenue increases from the Board approved designated tuition rates.

Auxiliary Funds:

The auxiliary budget for FY2019 includes increases related to the Board approved rates for room and board.

Major Budgeted Initiatives:

- Fourteen new faculty positions were added to accommodate enrollment and program growth.
- The budget includes significant investment in faculty and other operating costs for all programmatic areas.
- Funding for university marketing and development, information technology, enrollment management and student services, facilities maintenance and administrative support functions is also included. This is comprised of support for eight new positions in addition to increases for institutional operations. It is important to note that many of these costs were funded through reallocation of existing resources.
- Increased scholarship allocations for statutorily required programs have increased along with associated cost of attendance.

Sam Houston State University is an Equal Opportunity/Affirmative Action Institution

Conclusion:

Sam Houston State University's financial stability and enrollment growth continue to demonstrate healthy patterns. We will end fiscal year 2018 in sound financial condition. Fall 2018 operational indicators are all positive and include enrollment growth in excess of historical experience, State support, and increases in anticipated Tuition and Fees. The budget for fiscal year 2019 is a foundation for the continued growth of Sam Houston State University and the success of our students.

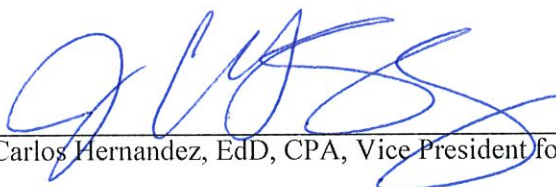
This budget has been carefully prepared to the best of our knowledge and abilities. Your approval is respectfully requested.

Sincerely,



Dana L. Hoyt, PhD, President

July 3 2018
Date



J. Carlos Hernandez, EdD, CPA, Vice President for Finance & Operations

July 3, 2018
Date

Sam Houston State University

Table A 1
Educational and General Funds
Revenues and Transfers

	FY 2018		FY 2019		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Total Statutory Tuition and Fees	\$	30,513,299	\$	31,223,201	\$	709,902	2.33%
State Appropriation							
Bill Pattern General Revenue	\$	57,270,168	\$	56,929,285	\$	(340,883)	-0.60%
Benefits	\$	17,734,636	\$	18,300,154	\$	565,518	3.19%
Higher Education Fund	\$	17,329,858	\$	17,329,858	\$	-	0.00%
Hazlewood Reimbursement	\$	-	\$	-	\$	-	0.00%
Other	\$	4,877,240	\$	4,877,239	\$	(1)	0.00%
Total State Appropriations	\$	97,211,902	\$	97,436,536	\$	224,634	0.23%
Other Revenue	\$	266,040	\$	266,040	\$	-	0.00%
Total Revenues	\$	127,991,241	\$	128,925,777	\$	934,536	0.73%
Transfers In							
Designated Tuition	\$	-	\$	-	\$	-	0.00%
Technology Service Fee	\$	-	\$	-	\$	-	0.00%
Other	\$	-	\$	-	\$	-	0.00%
Total Transfers In	\$	-	\$	-	\$	-	0.00%
Budgeted Fund Balances	\$	-	\$	-	\$	-	0.00%
Total Budgeted Funds	\$	127,991,241	\$	128,925,777	\$	934,536	0.73%

Sam Houston State University

Table A 2
Educational and General Funds
Budgeted Expenditures

	FY 2018		FY 2019		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Instruction Support	\$ 63,599,254	\$	64,534,290	\$	935,037	1.47%	
Research / Organized Research	\$ 668,009	\$	815,723	\$	147,714	22.11%	
Public Service	\$ 6,486,426	\$	6,076,838	\$	(409,588)	-6.31%	1
Academic Support	\$ 28,600,308	\$	27,905,033	\$	(695,275)	-2.43%	
Student Service Support	\$ 4,471,599	\$	4,708,789	\$	237,190	5.30%	2
Institutional Support	\$ 6,463,611	\$	7,320,627	\$	857,016	13.26%	3
Plant Support	\$ 7,430,617	\$	7,767,687	\$	337,070	4.54%	
Scholarships & Fellowships	\$ 3,000	\$	3,000	\$	-	0.00%	
Total Expenditures	\$ 117,722,824	\$	119,131,987	\$	1,409,163	1.20%	
Transfers Out							
TPEG	\$ 4,119,617	\$	4,147,490	\$	27,873	0.68%	
TRB Debt Service	\$ 6,148,800	\$	5,646,300	\$	(502,500)	-8.17%	4
HEF - Debt Service	\$ -	\$	-	\$	-	0.00%	
HEF - Plant	\$ -	\$	-	\$	-	0.00%	
Other	\$ -	\$	-	\$	-	0.00%	
Total Transfers Out	\$ 10,268,417	\$	9,793,790	\$	(474,627)	-4.62%	
Total Budgeted Expenditures & Transfers Out	\$ 127,991,241	\$	128,925,777	\$	934,536	0.73%	

Sam Houston State University

Table A 2
Educational and General Funds
Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
(1)	Public Service	\$ (409,588)	Expenditure decrease due to the Forensics Science Commission was moved from our appropriation.
(2)	Student Service Support	\$ 237,190	Expenditure authority was increase from moving employees to state from local funds.
(3)	Institutional Support	\$ 857,015	Expenditure authority was increase from moving employees to state from local funds.
(4)	TRB Debt	\$ (502,500)	Expenditure authority was decrease due to the reduction in TRB appropriation.

Sam Houston State University

Table B 1
Designated Funds
Revenues and Transfers

	FY 2018		FY 2019		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Tuition and Fees							
Designated Tuition	\$ 88,335,785	\$	93,562,239	\$	5,226,454	5.92%	1
Advising Fee	\$ 3,026,686	\$	3,073,344	\$	46,658	1.54%	
Technology Use / Computer Service Fee	\$ 16,912,531	\$	17,286,197	\$	373,666	2.21%	
Environmental Service Fee	\$ -	\$	-	\$	-	0.00%	
ID / One-Card Fee	\$ -	\$	-	\$	-	0.00%	
Library Fee	\$ 3,605,277	\$	5,463,238	\$	1,857,961	51.53%	2
International Education Fee	\$ 91,718	\$	93,132	\$	1,414	1.54%	
Student Publication Fee	\$ -	\$	-	\$	-	0.00%	
Academic Program Fees	\$ -	\$	-	\$	-	0.00%	
Distance Learning Fee	\$ 12,735,552	\$	14,637,265	\$	1,901,713	14.93%	3
Records Fee	\$ 550,306	\$	558,790	\$	8,484	1.54%	
Recreation Fee	\$ 4,506,686	\$	4,627,636	\$	120,950	2.68%	
University Center Fee	\$ 1,826,235	\$	1,786,258	\$	(39,977)	-2.19%	
International Study Fee	\$ 44,000	\$	55,000	\$	11,000	25.00%	
Repeat Fee	\$ -	\$	-	\$	-	0.00%	
Other	\$ -	\$	-	\$	-	0.00%	
Total Tuition and Fees	\$ 131,634,776	\$	141,143,099	\$	9,508,323	7.22%	
Investment Income	\$ -	\$	1,250,000	\$	1,250,000	100.00%	4
Other Revenue	\$ 5,522,814	\$	5,586,598	\$	63,784	1.15%	
Total Revenues	\$ 137,157,590	\$	147,979,697	\$	10,822,107	7.89%	
Transfers In							
TPEG	\$ 4,119,617	\$	4,147,490	\$	27,873	0.68%	
Auxiliary Funds	\$ -	\$	-	\$	-	0.00%	
Other	\$ 800,000	\$	-	\$	(800,000)	-100.00%	5
Total Transfers In	\$ 4,919,617	\$	4,147,490	\$	(772,127)	-15.69%	
Budgeted Fund Balances	\$ -	\$	-	\$	-	0.00%	
Total Budgeted Funds	\$ 142,077,207	\$	152,127,187	\$	10,049,980	7.07%	

Sam Houston State University

Table B 1
Designated Funds
Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
(1)	Designated Tuition	\$ 5,226,454	New board approved fee increase at November Board meeting 2017
(2)	Library Fee	\$ 1,859,961	New board approved fee increase at November Board meeting 2017
(3)	Distance Learning Fee	\$ 1,901,713	Increase in enrollment of Distance Learning Students
(4)	Investment Income	\$ 1,250,000	Investment Income moved from Auxiliary to Designated.

Sam Houston State University

Table B 2
Designated Funds
Budgeted Expenditures

	FY 2018		FY 2019		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Instruction Support	\$	31,800,232	\$	33,797,249	\$	1,997,017	6.28%	1
Research / Organized Research	\$	1,980,254	\$	2,994,218	\$	1,013,964	51.20%	2
Public Service	\$	1,365,421	\$	1,116,862	\$	(248,559)	-18.20%	3
Academic Support	\$	34,793,070	\$	38,705,699	\$	3,912,629	11.25%	4
Student Support	\$	11,923,909	\$	12,484,138	\$	560,229	4.70%	
Institutional Support	\$	27,740,571	\$	28,803,299	\$	1,062,728	3.83%	
Plant Support	\$	10,675,749	\$	11,384,705	\$	708,956	6.64%	5
Scholarships & Fellowships	\$	12,008,083	\$	13,124,781	\$	1,116,698	9.30%	6
Total Expenditures	\$	132,287,289	\$	142,410,951	\$	10,123,662	7.65%	
Transfers Out								
System Assessment	\$	2,386,291	\$	2,386,291	\$	-	0.00%	
Debt Service	\$	7,403,627	\$	7,329,945	\$	(73,682)	-1.00%	
E&G	\$	-	\$	-	\$	-	0.00%	
Auxiliary	\$	-	\$	-	\$	-	0.00%	
Other	\$	-	\$	-	\$	-	0.00%	
Total Transfers Out	\$	9,789,918	\$	9,716,236	\$	(73,682)	-0.75%	
Total Budgeted Expenditures & Transfers Out	\$	142,077,207	\$	152,127,187	\$	10,049,980	7.07%	

Sam Houston State University

Table B 2
Designated Funds
Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
(1)	Instruction Support	\$ 1,997,017	Increased funding to this area from Designated Tuition to fund new initiatives.
(2)	Research/Organized Research	\$ 1,013,964	Increased funding to this area from Designated Tuition and changing some graduate assistant to the research area.
(3)	Public Service	\$ (248,559)	Decreased funding in this are due to change in programs
(4)	Academic Support	\$ 3,912,629	Increased funding to this area from Designated Tuition, Library Fee and Distance Learning Fee.
(5)	Plant Support	\$ 708,956	Increased funding to this area from Designated Tuition for new initiatives.
(6)	Scholarships and Fellowship	\$ 1,116,698	Expenditure increase based on the estimate of expense.

Sam Houston State University

Table C 1
Auxiliary Funds
Revenues and Transfers

	FY 2018		FY 2019		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Fees							
Athletic Fee	\$ 9,717,777	\$	10,074,149	\$	356,372	3.67%	
Medical Service Fee	\$ 3,125,090	\$	3,178,302	\$	53,212	1.70%	
Student Service Fee	\$ 7,775,388	\$	7,956,610	\$	181,222	2.33%	
Recreational Sport Fee	\$ -	\$	-	\$	-	0.00%	
Student Center Fee	\$ 4,166,786	\$	4,237,736	\$	70,950	1.70%	
Student Bus Fee	\$ -	\$	-	\$	-	0.00%	
ID Card Fee	\$ 906,319	\$	919,751	\$	13,432	1.48%	
Other	\$ -	\$	-	\$	-	0.00%	
Total Fees	\$ 25,691,360	\$	26,366,548	\$	675,188	2.63%	
Sales and Services	\$ -	\$	-	\$	-	0.00%	
Housing	\$ 19,532,250	\$	19,825,536	\$	293,286	1.50%	
Dining	\$ 11,040,000	\$	13,040,000	\$	2,000,000	18.12%	1
Parking	\$ 2,774,935	\$	2,900,000	\$	125,065	4.51%	
Athletics	\$ 2,581,000	\$	2,650,000	\$	69,000	2.67%	
Bookstore	\$ 500,000	\$	500,000	\$	-	0.00%	
Other	\$ -	\$	-	\$	-	0.00%	
Total Sales and Services	\$ 36,428,185	\$	38,915,536	\$	2,487,351	6.83%	
Investment Income	\$ 1,000,000	\$	-	\$	(1,000,000)	-100.00%	2
Other Income	\$ 8,515,833	\$	7,889,508	\$	(626,325)	-7.35%	3
Total Revenues	\$ 71,635,378	\$	73,171,592	\$	1,536,214	2.14%	
Transfers In							
Designated Tuition	\$ -	\$	-	\$	-	0.00%	
Other	\$ -	\$	-	\$	-	0.00%	
Total Transfers In	\$ -	\$	-	\$	-	0.00%	
Budgeted Fund Balances	\$ -	\$	-	\$	-	0.00%	
Total Budgeted Funds	\$ 71,635,378	\$	73,171,592	\$	1,536,214	2.14%	

Sam Houston State University

Table C 1
Auxiliary Funds
Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
(1) Dining		\$ 2,000,000	Increased income based of activities for FY 18
(2) Investment Income		\$ (1,000,000)	Reclassified from Auxiliary Fund to Designated Fund.
(3) Other Income		\$ (636,325)	Decreased income based of activities for FY 18

Sam Houston State University

Table C 2
Auxiliary Funds
Budgeted Expenditures

	FY 2018		FY 2019		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Athletic Fee	\$ 9,592,777	\$	9,949,149	\$	356,372	3.72%	
Medical Service Fee	\$ 2,867,490	\$	2,940,452	\$	72,962	2.54%	
Student Service Fee	\$ 7,580,888	\$	7,786,960	\$	206,072	2.72%	
Recreational Sport Fee	\$ -	\$	-	\$	-	0.00%	
Student Center Fee	\$ 3,494,516	\$	3,639,343	\$	144,827	4.14%	
Student Bus Fee	\$ -	\$	-	\$	-	0.00%	
ID Card Fee	\$ 906,319	\$	919,751	\$	13,432	1.48%	
Total Fee Based Expenditures	\$ 24,441,990	\$	25,235,655	\$	793,665	3.25%	
Housing	\$ 11,943,058	\$	12,228,779	\$	285,721	2.39%	
Dining	\$ 10,443,793	\$	12,443,793	\$	2,000,000	19.15%	1
Parking	\$ 2,427,935	\$	2,553,000	\$	125,065	5.15%	
Athletics	\$ 2,581,000	\$	2,650,000	\$	69,000	2.67%	
Bookstore	\$ 500,000	\$	500,000	\$	-	0.00%	
Other	\$ 7,573,524	\$	6,645,889	\$	(927,635)	-12.25%	2
Total Sales & Services Based Expenditures	\$ 35,469,310	\$	37,021,461	\$	1,552,151	4.38%	
Transfers Out							
Debt Service							
Medical Service	\$ 552,600	\$	550,350	\$	(2,250)	-0.41%	
Athletics	\$ 125,000	\$	125,000	\$	-	0.00%	
Student Center	\$ 715,270	\$	688,393	\$	(26,877)	-3.76%	
Student Service	\$ 290,000	\$	265,150	\$	(24,850)	-8.57%	
Housing	\$ 7,589,192	\$	7,596,757	\$	7,565	0.10%	
Dining	\$ 596,207	\$	596,207	\$	-	0.00%	
Parking and Public Safety	\$ 347,000	\$	347,000	\$	-	0.00%	
Recreational Sports	\$ -	\$	-	\$	-	0.00%	
Other	\$ -	\$	-	\$	-	0.00%	
Real Estate Rental	\$ 396,609	\$	393,419	\$	(3,190)	-0.80%	
Vending	\$ 312,200	\$	352,200	\$	40,000	12.81%	
Designated Funds	\$ 800,000	\$	-	\$	(800,000)	-100.00%	3
Other	\$ -	\$	-	\$	-	0.00%	
Total Transfers Out	\$ 11,724,078	\$	10,914,476	\$	(809,602)	-6.91%	
Total Budgeted Expenditures & Transfers Out	\$ 71,635,378	\$	73,171,592	\$	1,536,214	2.14%	

Sam Houston State University

Table C 2
Auxiliary Funds
Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
(1) Dining		\$ 2,000,000	Expenditure authority was increased based on increase in revenue.
(2) Other		\$ (927,635)	Expenditure authority was decreased base on decrease in revenue.
(3) Designated Funds		\$ (800,000)	Due to reclass of Investment Income the transfer out was cancel.

Sam Houston State University

Table D
Intercollegiate Athletics
Estimated Revenue and Budgeted Expenditures
Fiscal Year 2019

	MEN					WOMEN				
	FOOTBALL	BASKETBALL	BASEBALL	TRACK	OTHER	BASKETBALL	VOLLEYBALL	SOFTBALL	TRACK	OTHER
Revenues										
Sales and Service										
Gate Receipts/Parking	\$ 608,000	\$ 55,000	\$ 110,000	\$ -	\$ -	\$ 10,000	\$ 5,000	\$ 12,000	\$ -	\$ -
Game Guarantees	\$ -	\$ 300,000	\$ 3,000	\$ -	\$ -	\$ 54,000	\$ -	\$ -	\$ -	\$ 3,000
Concessions	\$ 40,000	\$ -	\$ 17,000	\$ -	\$ -	\$ -	\$ -	\$ 4,000	\$ -	\$ -
Other										
Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licensing Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Camps	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NCAA Revenue Sharing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Stadium Operations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Sales and Services	\$ 648,000	\$ 355,000	\$ 130,000	\$ -	\$ -	\$ 64,000	\$ 5,000	\$ 16,000	\$ -	\$ 3,000
Designated Tuition	\$ 1,441,944	\$ 130,966	\$ 267,790	\$ -	\$ 162,996	\$ 343,320	\$ 274,656	\$ 274,656	\$ -	\$ 507,672
Athletic Fee	\$ 2,112,784	\$ 1,024,710	\$ 696,176	\$ 584,078	\$ 118,662	\$ 552,950	\$ 259,728	\$ 338,168	\$ 584,078	\$ 1,056,737
Total Tuition and Fees	\$ 3,554,728	\$ 1,155,676	\$ 963,966	\$ 584,078	\$ 281,658	\$ 896,270	\$ 534,384	\$ 612,824	\$ 584,078	\$ 1,564,409
Budgeted Fund Balances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Budgeted Funds	\$ 4,202,728	\$ 1,510,676	\$ 1,093,966	\$ 584,078	\$ 281,658	\$ 960,270	\$ 539,384	\$ 628,824	\$ 584,078	\$ 1,567,409
Expenditures										
Salaries	\$ 1,187,784	\$ 365,632	\$ 381,176	\$ 93,392	\$ 58,662	\$ 286,200	\$ 139,728	\$ 138,168	\$ 93,392	\$ 342,804
Benefits	\$ 350,000	\$ 110,000	\$ 115,000	\$ 28,000	\$ 20,000	\$ 95,000	\$ 40,000	\$ 50,000	\$ 28,000	\$ 113,500
Travel	\$ 274,000	\$ 187,500	\$ 100,000	\$ 50,000	\$ 20,000	\$ 51,750	\$ 60,000	\$ 100,000	\$ 50,000	\$ 150,000
Scholarships	\$ 1,441,944	\$ 372,544	\$ 267,790	\$ 350,186	\$ 162,996	\$ 343,320	\$ 274,656	\$ 274,656	\$ 350,187	\$ 828,104
Other Maintenance & Operating	\$ 301,000	\$ 120,000	\$ 100,000	\$ 62,500	\$ 20,000	\$ 120,000	\$ 20,000	\$ 50,000	\$ 62,500	\$ 130,000
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Budgeted Expenditures	\$ 3,554,728	\$ 1,155,676	\$ 963,966	\$ 584,078	\$ 281,658	\$ 896,270	\$ 534,384	\$ 612,824	\$ 584,079	\$ 1,564,408

Table D
Intercollegiate Athletics
Estimated Revenue and Budgeted Expenditures
Fiscal Year 2019

	TOTAL MEN	TOTAL WOMEN	OTHER ACTIVITIES	ADMIN	GRAND TOTAL
Revenues					
Sales & Services					
Gate Receipts	\$ 773,000	\$ 27,000	\$ -	\$ -	\$ 800,000
Games Guarantees	\$ 303,000	\$ 57,000	\$ -	\$ -	\$ 360,000
Concessions	\$ 57,000	\$ 4,000	\$ -	\$ 24,000	\$ 85,000
Other					
Advertising	\$ -	\$ -	\$ -	\$ 400,000	\$ 400,000
Licensing Fee	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000
NCAA Revenue Sharing	\$ -	\$ -	\$ -	\$ 800,000	\$ 800,000
Camps	\$ -	\$ -	\$ -	\$ -	\$ -
Stadium Operations	\$ -	\$ -	\$ -	\$ 55,000	\$ 55,000
Other	\$ -	\$ -	\$ -	\$ -	\$ -
Total Sales and Services	\$ 1,133,000	\$ 88,000	\$ -	\$ 1,429,000	\$ 2,650,000
Designated Tuition	\$ 2,003,696	\$ 1,400,304	\$ -	\$ -	\$ 3,404,000
Athletic Fee	\$ 4,536,410	\$ 2,791,661	\$ -	\$ 2,746,078	\$ 10,074,149
Total Tuition and Fees	\$ 6,540,106	\$ 4,191,965	\$ -	\$ 2,746,078	\$ 13,478,149
Budgeted Fund Balances	\$ -	\$ -	\$ -	\$ -	\$ -
Total Budgeted Funds	\$ 7,673,106	\$ 4,279,965	\$ -	\$ 4,175,078	\$ 16,128,149
Expenditures					
Salaries	\$ 2,086,646	\$ 1,000,292	\$ -	\$ 2,505,160	\$ 5,592,098
Fringe Benefits	\$ 623,000	\$ 326,500	\$ -	\$ 500,000	\$ 1,449,500
Travel	\$ 631,500	\$ 411,750	\$ -	\$ 18,500	\$ 1,061,750
Scholarships	\$ 2,595,460	\$ 2,070,923	\$ -	\$ 160,215	\$ 4,826,598
O&M	\$ 603,500	\$ 382,500	\$ -	\$ 1,887,203	\$ 2,873,203
Capital	\$ -	\$ -	\$ -	\$ 200,000	\$ 200,000
Debt Service	\$ -	\$ -	\$ -	\$ 125,000	\$ 125,000
Other	\$ -	\$ -	\$ -	\$ -	\$ -
Total Budgeted Expenditures	\$ 6,540,106	\$ 4,191,965	\$ -	\$ 5,396,078	\$ 16,128,149

Sam Houston State University

TABLE E
Student Services and Activities Financed by Student Services Fees
Estimated Revenue, Fund Balances and Budgeted Expenditures

	FY 2018		FY 2019		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Student Services Fee per Semester Credit Hour	\$	16	\$	16	\$	-	0.00%
Student Services Fee Fund Balance at Beginning of Year (Net of Encumbrances)	\$	1,266,420	\$	1,455,267	\$	188,847	14.91%
Forecasted Revenue:							
SSF Revenue	\$	7,775,388	\$	7,956,610	\$	181,222	2.33%
Revenue Earned from Activities	\$	95,500	\$	95,500	\$	-	0.00%
Interest Revenue	\$	-	\$	-	\$	-	0.00%
Transfer In	\$	-	\$	-	\$	-	0.00%
Total Forecasted Revenue:	\$	7,870,888	\$	8,052,110	\$	181,222	2.30%
Budgeted Student Service Fee Expenditures:							
1. Textbook Rentals	\$	-	\$	-	\$	-	0.00%
2. Recreational Activities	\$	-	\$	-	\$	-	0.00%
3. Health and Hospital Services	\$	-	\$	-	\$	-	0.00%
4. Medical Services	\$	-	\$	-	\$	-	0.00%
5. Intramural and Intercollegiate Athletics	\$	-	\$	-	\$	-	0.00%
6. Artists and Lecture Series	\$	-	\$	-	\$	-	0.00%
7. Cultural Entertainment Series	\$	648,500	\$	680,500	\$	32,000	4.93%
8. Debating and Oratorical Activities	\$	-	\$	-	\$	-	0.00%
9. Student Publications	\$	500	\$	500	\$	-	0.00%
10. Student Government	\$	75,000	\$	75,150	\$	150	0.20%
11. Student Fee Advisory Committee	\$	-	\$	-	\$	-	0.00%
12. Student Transportation Services Other Than Those in TEC 54.504, 511, 512, 513	\$	-	\$	-	\$	-	0.00%
13. Other (See Detail Below)	\$	7,146,888	\$	7,295,960	\$	149,072	2.09%
Total Budgeted Expenditures	\$	7,870,888	\$	8,052,110	\$	181,222	2.30%
Estimated Student Services Fee Fund Balance at End of Year	\$	1,266,420	\$	1,455,267	\$	188,847	14.91%

Student Services Advisory Committee Meeting:

03/23/2018

TABLE E
Student Services and Activities Financed by Student Services Fees
Estimated Revenue, Fund Balances and Budgeted Expenditures

	FY 2018		FY 2019		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Detail of Other:							
Counseling Center	\$ 655,000	\$	755,125	\$	100,125	15.29%	
Special Population	\$ 409,586	\$	444,736	\$	35,150	8.58%	
Legal Services for Students	\$ 245,708	\$	254,708	\$	9,000	3.66%	
Student Travel	\$ 383,000	\$	438,000	\$	55,000	14.36%	
Scholarship	\$ 396,200	\$	369,200	\$	(27,000)	-6.81%	
Program	\$ 1,210,167	\$	1,113,540	\$	(96,627)	-7.98%	
Dean of Student Life Salary Personnel	\$ 428,832	\$	437,288	\$	8,456	1.97%	
Student Activities Salaries	\$ 542,000	\$	642,431	\$	100,431	18.53%	
Student Support Service	\$ 1,390,114	\$	1,354,651	\$	(35,463)	-2.55%	
University Camp Phase II	\$ 386,281	\$	386,281	\$	-	0.00%	
Student Service Construction	\$ 1,100,000	\$	1,100,000	\$	-	0.00%	
Total Other	\$ 7,146,888	\$	7,295,960	\$	149,072	2.09%	

Sam Houston State University

Table F
Matrix of Budgeted Operating Expenses

			Public		Academic		Student		Institutional		Operation &		Scholarships/				Total			
	Instruction		Research		Service		Support		Services		Support		Maintenance of Plant		Fellowships		Auxiliary		Expenses	
Salary	\$	77,782,212	\$	2,521,757	\$	4,157,335	\$	22,063,344	\$	11,039,581	\$	14,674,872	\$	10,378,633	\$	162,000	\$	18,765,441	\$	161,545,175
Benefits	\$	17,465,992	\$	763,041	\$	1,486,155	\$	5,336,650	\$	2,548,632	\$	5,580,995	\$	2,289,676	\$	-	\$	4,966,579	\$	40,437,720
Travel	\$	631,500	\$	60,717	\$	57,500	\$	1,956,865	\$	252,336	\$	418,056	\$	65,345	\$	-	\$	1,751,157	\$	5,193,476
O&M	\$	2,464,635	\$	440,226	\$	2,287,679	\$	17,098,436	\$	3,021,319	\$	6,777,156	\$	2,571,810	\$	20,822,116	\$	28,355,562	\$	83,838,939
Utilities	\$	2,201	\$	4,200	\$	150,843	\$	310,386	\$	247,559	\$	21,860	\$	3,832,679	\$	-	\$	3,560,159	\$	8,129,887
Capital	\$	35,000	\$	20,000	\$	4,188	\$	19,064,865	\$	383,500	\$	74,837	\$	214,249	\$	-	\$	4,858,218	\$	24,654,857
Other	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Total Budget	\$	98,381,540	\$	3,809,941	\$	8,143,700	\$	65,830,546	\$	17,492,927	\$	27,547,776	\$	19,352,392	\$	20,984,116	\$	62,257,116	\$	323,800,054

SAM HOUSTON STATE UNIVERSITY

**Table G
Restricted Funds
Budgeted Revenues, Expense, and Transfers
Year Ending August 31, 2019**

	Revenue	Salaries	Travel	O & M	Utilities	Capital	Total
Charter School	\$ 2,379,300.00	\$ 1,736,567.00	\$ 30,000.00	\$ 612,733.00	\$ -	\$ -	\$ 2,379,300.00
	\$ 2,379,300.00	\$ 1,736,567.00	\$ 30,000.00	\$ 612,733.00	\$ -	\$ -	\$ 2,379,300.00

Sam Houston State University

Recapitulation of Budgeted Revenues, Expenditures, Transfers, and Use of Reserves
For Fiscal Year Ending August 31, 2019

	Estimated Revenues	Transfers In	Budgeted Use of Reserves	Total Budgeted Sources	Budgeted Expenditures	Transfers Out	Total Budgeted Uses	Net Transfers *
Educational & General	\$ 128,925,777	\$ -	\$ -	\$ 128,925,777	\$ (119,131,987)	\$ (9,793,790)	\$ (128,925,777)	\$ (9,793,790)
Designated	\$ 147,979,697	\$ 4,147,490	\$ -	\$ 152,127,187	\$ (142,410,951)	\$ (9,716,236)	\$ (152,127,187)	\$ (5,568,746)
Auxiliary Enterprises	\$ 73,171,592	\$ -	\$ -	\$ 73,171,592	\$ (62,257,116)	\$ (10,914,476)	\$ (73,171,592)	\$ (10,914,476)
Total	<u>\$ 350,077,066</u>	<u>\$ 4,147,490</u>	<u>\$ -</u>	<u>\$ 354,224,556</u>	<u>\$ (323,800,054)</u>	<u>\$ (30,424,502)</u>	<u>\$ (354,224,556)</u>	<u>\$ (26,277,012)</u>



SUL ROSS STATE UNIVERSITY
MEMBER THE TEXAS STATE UNIVERSITY SYSTEM™
ALPINE, TEXAS 79832

Office of
Vice President for Finance and Operations

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July 16, 2018

Board of Regents
Texas State University System
Austin, Texas

The Honorable Regents:

The following initiatives and/or highlights are included in the proposed FY2019 Operating Budget for Sul Ross State University – Alpine and Sul Ross State University – Rio Grande College.

General Revenue Appropriations:

SB1, 85th Legislature appropriated General Revenue for Sul Ross – Alpine for FY 2019 at \$1,180,052 less than the amount appropriated for FY 2018. However, \$1,193,867 of that was a reduction in debt service no longer needed so the net effect is an increase of \$13,815. For Sul Ross Rio Grande College, the appropriations were basically flat with a slight increase of \$3,005. These numbers represent the net changes to formula, debt service, research funding, and non-formula support. The appropriations for staff group insurance premiums for FY 2019 were increased by \$114,791 for Alpine and \$15,979 for Rio Grande College.

Fee and Other Revenues:

For FY 2018, Sul Ross – Alpine experienced stable enrollment while Sul Ross Rio Grande College experienced a decline in the spring and summer I semesters. We projected enrollment for FY 2019 utilizing a three year trend analysis by semester. The result of this analysis resulted in lower projected enrollment. Because of this decline, budgeted semester credit hours for Alpine are approximately 1,454 less in FY 2019 than that budgeted in FY 2018. Sul Ross Rio Grande College decrease in projected enrollment is 1,780 semester credit hours. These enrollment increases resulted in decreases in budgeted revenue for all fees except those with approved rate increases.

We are projecting higher housing revenue than the current fiscal year at \$167,000. Occupancy for FY 2018 continued to improve. In addition to improved occupancy, the refinancing of the Housing Complex Bonds generated savings which are redirected to funding of the President's Access Initiative Scholarship program and other housing improvements. Each annual cohort in this program requires \$75,000 and FY 2019 will have a full four year cohort. Fund balance in Pledged Auxiliary Enterprises after providing for debt service and this scholarship program

continues to be strong.

Budgeted transfers to fund the President's Access Initiative and to pay the debt service due in 2019 are within the available revenues for 2019. The scheduled debt service for 2019 is increasing from the low levels resulting from the previous refinancing.

Sul Ross Legacy Plan 2018

In order to address the anticipated revenue shortfalls from reduced enrollments as well as anticipated reductions in state funding, Sul Ross implemented the Legacy Plan 2018. The goal of this plan was to identify strategies and initiatives aimed at preserving and enhancing the Sul Ross legacy of academic excellence, unique and life changing student experiences, affordability, cutting edge research, service and outreach. This plan is ongoing but appears to be successful.

In summary, the university was able to meet the reductions in revenue resulting from the enrollment declines, fund the increased cost of debt service for housing bonds, hire additional faculty needed in critical areas, increase housing budgets for maintenance, provide employee pay raises of 2% with a minimum of \$720, and still see an improvement in the use of reserves for the budget. We continue to evaluate new initiatives and anticipate continued savings.

Impact to Employees:

The proposed FY 2019 Operating Budget provides for pay raises of 2% with a minimum of \$720. Generally, we have not changed/impacted budgets for undergraduate and graduate student employment compared to the 2018 budget other than some redirection from non-need based to need based funding.

Lease Costs – RGC:

Sul Ross –RGC net overall lease costs decreased by approximately \$30K as a result of the increase in CPI and the elimination of leased space in Castroville. The total lease costs for FY 2019 are approximately \$1.39M for all three sites. These lease costs include all building maintenance, security, utilities, and grounds keeping.

Current Overall Fiscal Condition:

As reflected on the summary page of the Operating Budget for FY 2019, the University is continuing to maintain a good financial status. Alpine fund balance improved while Sul Ross Rio Grande College declined. Combined, the effect was basically flat. All Educational and General Fund expenditures are included in the E&G budget section and because appropriations and related tuition revenue are not sufficient to fully fund these expenditures, a supplement from Designated Funds is required for each campus. For FY 2019, the supplements are \$2,764,267 for Alpine and \$1,658,008 for Sul Ross Rio Grande College. Both of these are improved from FY 2018. In addition for Alpine, a transfer of \$1,579,591 to Unpledged Auxiliary is budgeted to supplement funding for the athletics program and the University Center. The auxiliary transfer is increased from FY 2018 as a result of reclassification of several coaches to 100% athletic duties, the transfer of Graduate Assistants to athletics, and the addition of assistant coaches in two sports.

We believe we have taken a conservative approach in budgeting enrollment and related revenues. Growth in enrollment remains the critical element to continued strengthening of fund balances.


In summary, the overall financial condition of Sul Ross State University remains strong. Enrollment improvements along with the implementation of the Legacy Plan 2018 strategies will continue as the critical keys to ensuring the long term financial stability of Sul Ross State University-Alpine and Sul Ross Rio Grande College. Stable or increased enrollment is necessary to provide appropriate revenues. We are optimistic that Fall 2018 enrollments will be stable as Summer II enrollments appear strong. Our conservative approach to this budget should allow the Alpine and RGC fund balances to remain stable.



William L. Kibler, Ph.D.
President

7/16/18

Date



Cesario Valenzuela
Vice President for Finance and Operations

7/16/18

Date

Sul Ross State University

Table A 1
Educational and General Funds
Revenues and Transfers

	FY 2018		FY 2019		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Total Statutory Tuition and Fees	\$ 2,587,000	\$	2,580,800	\$	(6,200)	-0.24%	
State Appropriation							
Bill Pattern General Revenue	\$ 11,895,228	\$	10,715,176	\$	(1,180,052)	-9.92%	1
Benefits	\$ 3,878,305	\$	3,925,562	\$	47,257	1.22%	
Higher Education Fund	\$ 2,135,523	\$	2,135,523	\$	-	0.00%	
Hazlewood Reimbursement	\$ -	\$	48,083	\$	48,083	100.00%	
Other	\$ -	\$	-	\$	-	0.00%	
Total State Appropriations	\$ 17,909,056	\$	16,824,344	\$	(1,084,712)	-6.06%	
Other Revenue	\$ 19,000	\$	24,000	\$	5,000	26.32%	
Total Revenues	\$ 20,515,056	\$	19,429,144	\$	(1,085,912)	-5.29%	
Transfers In							
Designated Tuition	\$ 2,829,977	\$	2,289,267	\$	(540,710)	-19.11%	2
Technology Service Fee	\$ 475,000	\$	475,000	\$	-	0.00%	
Other	\$ 1,329,109	\$	1,249,145	\$	(79,964)	-6.02%	
Total Transfers In	\$ 4,634,086	\$	4,013,412	\$	(620,674)	-13.39%	
Budgeted Fund Balances	\$ -	\$	-	\$	-	0.00%	
Total Budgeted Funds	\$ 25,149,142	\$	23,442,556	\$	(1,706,586)	-6.79%	

Sul Ross State University

Table A 1
Educational and General Funds
Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
(1)		\$ (1,180,052)	Represents the reduction in General Revenue Appropriations for TRB Debt Service in 2019.
	Bill Pattern General Revenue		
(2)		\$ (540,710)	The implementation of the 2018 Legacy Plan resulted in reduced expenditures and a reduced reliance on Designated Tuition for the E&G budget.
	Designated Tuition Transfer In		

Sul Ross State University

Table A 2
Educational and General Funds
Budgeted Expenditures

	FY 2018		FY 2019		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Instruction Support	\$	9,642,164	\$	9,523,234	\$	(118,930)	-1.23%	1
Research / Organized Research	\$	272,695	\$	273,794	\$	1,099	0.40%	
Public Service	\$	166,654	\$	166,654	\$	-	0.00%	
Academic Support	\$	1,740,904	\$	1,642,421	\$	(98,483)	-5.66%	
Student Service Support	\$	1,467,921	\$	1,458,192	\$	(9,729)	-0.66%	
Institutional Support	\$	5,565,138	\$	5,268,312	\$	(296,826)	-5.33%	
Plant Support	\$	2,955,856	\$	3,045,580	\$	89,724	3.04%	
Scholarships & Fellowships	\$	285,826	\$	215,826	\$	(70,000)	-24.49%	
Total Expenditures	\$	22,097,158	\$	21,594,013	\$	(503,145)	-2.28%	
Transfers Out								
TPEG	\$	325,890	\$	317,610	\$	(8,280)	-2.54%	2
TRB Debt Service	\$	2,726,094	\$	1,530,933	\$	(1,195,161)	-43.84%	
HEF - Debt Service	\$	-	\$	-	\$	-	0.00%	
HEF - Plant	\$	-	\$	-	\$	-	0.00%	
Other	\$	-	\$	-	\$	-	0.00%	
Total Transfers Out	\$	3,051,984	\$	1,848,543	\$	(1,203,441)	-39.43%	
Total Budgeted Expenditures & Transfers Out	\$	25,149,142	\$	23,442,556	\$	(1,706,586)	-6.79%	

Sul Ross State University

Table A 2
Educational and General Funds
Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
(1)		\$ (296,826)	Reductions in expenditures resulting from the implementation of the 2018 Legacy Plan.
	Institutional Support Expenditures		
(2)		\$ (1,195,161)	Reduction is due to TRB Debt service no longer needed due to retired bonds.
	TRB Debt Service		

Sul Ross State University

Table B 1
Designated Funds
Revenues and Transfers

	FY 2018		FY 2019		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Tuition and Fees							
Designated Tuition	\$ 6,171,000	\$	6,297,000	\$	126,000	2.04%	
Advising Fee	\$ -	\$	-	\$	-	0.00%	
Technology Use / Computer Service Fee	\$ 1,037,000	\$	1,002,000	\$	(35,000)	-3.38%	
Environmental Service Fee	\$ -	\$	-	\$	-	0.00%	
ID / One-Card Fee	\$ -	\$	-	\$	-	0.00%	
Library Fee	\$ 338,000	\$	325,000	\$	(13,000)	-3.85%	
International Education Fee	\$ 4,764	\$	4,617	\$	(147)	-3.09%	
Student Publication Fee	\$ -	\$	-	\$	-	0.00%	
Academic Program Fees	\$ -	\$	-	\$	-	0.00%	
Distance Learning Fee	\$ 585,000	\$	553,000	\$	(32,000)	-5.47%	
Records Fee	\$ -	\$	-	\$	-	0.00%	
Recreation Fee	\$ -	\$	-	\$	-	0.00%	
University Center Fee	\$ -	\$	-	\$	-	0.00%	
International Study Fee	\$ -	\$	-	\$	-	0.00%	
Repeat Fee	\$ -	\$	-	\$	-	0.00%	
Other	\$ 285,500	\$	318,750	\$	33,250	11.65%	
Total Tuition and Fees	\$ 8,421,264	\$	8,500,367	\$	79,103	0.94%	
Investment Income	\$ 15,000	\$	140,000	\$	125,000	833.33%	
Other Revenue	\$ 251,750	\$	264,000	\$	12,250	4.87%	
Total Revenues	\$ 8,688,014	\$	8,904,367	\$	216,353	2.49%	
Transfers In							
TPEG	\$ 293,301	\$	285,849	\$	(7,452)	-2.54%	
Auxiliary Funds	\$ -	\$	-	\$	-	0.00%	
Other	\$ -	\$	-	\$	-	0.00%	
Total Transfers In	\$ 293,301	\$	285,849	\$	(7,452)	-2.54%	
Budgeted Fund Balances	\$ 191,413	\$	(265,855)	\$	(457,268)	-238.89%	1
Total Budgeted Funds	\$ 9,172,728	\$	8,924,361	\$	(248,367)	-2.71%	

Sul Ross State University

Table B 1
Designated Funds
Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
(1)		\$ (457,268)	Decreased reliance on fund balance is a result of the implementation of the 2018 Legacy Plan.
	Budgeted Fund Balances		

Sul Ross State University

Table B 2
Designated Funds
Budgeted Expenditures

	FY 2018		FY 2019		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Instruction Support	\$	686,751	\$	778,767	\$	92,016	13.40%	
Research / Organized Research	\$	218,426	\$	275,055	\$	56,629	25.93%	
Public Service	\$	83,493	\$	86,786	\$	3,293	3.94%	
Academic Support	\$	379,958	\$	454,197	\$	74,239	19.54%	
Student Support	\$	132,715	\$	155,415	\$	22,700	17.10%	
Institutional Support	\$	1,839,439	\$	1,538,839	\$	(300,600)	-16.34%	1
Plant Support	\$	80,500	\$	80,500	\$	-	0.00%	
Scholarships & Fellowships	\$	928,301	\$	948,849	\$	20,548	2.21%	
Total Expenditures	\$	4,349,583	\$	4,318,408	\$	(31,175)	-0.72%	
Transfers Out								
System Assessment	\$	177,000	\$	262,095	\$	85,095	48.08%	
Debt Service	\$	-	\$	-	\$	-	0.00%	
E&G	\$	3,304,977	\$	2,764,267	\$	(540,710)	-16.36%	2
Auxiliary	\$	1,341,168	\$	1,579,591	\$	238,423	17.78%	3
Other	\$	-	\$	-	\$	-	0.00%	
Total Transfers Out	\$	4,823,145	\$	4,605,953	\$	(217,192)	-4.50%	
Total Budgeted Expenditures & Transfers Out								
	\$	9,172,728	\$	8,924,361	\$	(248,367)	-2.71%	

Sul Ross State University

Table B 2
Designated Funds
Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
(1)	Institutional Support Expenditures	\$ (300,600)	Reduction in expenditures is a result of the implementation of the 2018 Legacy Plan.
(2)	Transfers out E&G	\$ (540,710)	The implementation of the 2018 Legacy Plan resulted in a reduction of the transfer needed to fund the E&G budget.
(3)	Transfers out Auxiliary	\$ 238,423	The transfer from Designated Tuition to Auxiliary Enterprises increased due to reclassification of some coaches to full time athletics, the reclassification of 10 GA's to athletics, and the addition of assistant coaches in two sports.

Sul Ross State University

Table C 1
Auxiliary Funds
Revenues and Transfers

	FY 2018		FY 2019		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Fees							
Athletic Fee	\$ 504,000	\$	485,000	\$	(19,000)	-3.77%	
Medical Service Fee	\$ 149,000	\$	144,000	\$	(5,000)	-3.36%	
Student Service Fee	\$ 816,000	\$	794,000	\$	(22,000)	-2.70%	
Recreational Sport Fee	\$ 357,000	\$	376,000	\$	19,000	5.32%	
Student Center Fee	\$ 178,000	\$	172,800	\$	(5,200)	-2.92%	
Student Bus Fee	\$ -	\$	-	\$	-	0.00%	
ID Card Fee	\$ -	\$	-	\$	-	0.00%	
Other	\$ -	\$	-	\$	-	0.00%	
Total Fees	\$ 2,004,000	\$	1,971,800	\$	(32,200)	-1.61%	
Sales and Services	\$ -	\$	-	\$	-	0.00%	
Housing	\$ 3,000,000	\$	3,167,000	\$	167,000	5.57%	
Dining	\$ 1,555,700	\$	1,652,700	\$	97,000	6.24%	
Parking	\$ 4,000	\$	4,000	\$	-	0.00%	
Athletics	\$ 15,250	\$	15,250	\$	-	0.00%	
Bookstore	\$ -	\$	-	\$	-	0.00%	
Other	\$ 82,000	\$	82,000	\$	-	0.00%	
Total Sales and Services	\$ 4,656,950	\$	4,920,950	\$	264,000	5.67%	
Investment Income	\$ 9,000	\$	20,000	\$	11,000	122.22%	
Other Income	\$ 3,500	\$	4,500	\$	1,000	28.57%	
Total Revenues	\$ 6,673,450	\$	6,917,250	\$	243,800	3.65%	
Transfers In							
Designated Tuition	\$ 1,341,168	\$	1,579,591	\$	238,423	17.78%	1
Other	\$ -	\$	-	\$	-	0.00%	
Total Transfers In	\$ 1,341,168	\$	1,579,591	\$	238,423	17.78%	
Budgeted Fund Balances	\$ (449,791)	\$	(48,770)	\$	401,021	-89.16%	2
Total Budgeted Funds	\$ 7,564,827	\$	8,448,071	\$	883,244	11.68%	

Sul Ross State University

Table C 1
Auxiliary Funds
Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
(1)		\$ 238,423	The transfer in from Designated Tuition increased due to reclassification of some coaches to full time athletics, the reclassification of 10 GA's to athletics, and the addition of assistant coaches in two sports.
	Transfer In Designated Tuition		
(2)		\$ 401,021	In FY2018, results of operations added \$449,791 to fund balance, this decreased in 2019 due primarily to the debt service on Lobo Village Housing bonds which increased in FY2019 by \$363K.
	Budgeted Fund Balances		

Sul Ross State University

Table C 2
Auxiliary Funds
Budgeted Expenditures

	FY 2018		FY 2019		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Athletic Fee	\$	267,000	\$	249,612	\$	(17,388)	-6.51%
Medical Service Fee	\$	143,029	\$	131,847	\$	(11,182)	-7.82%
Student Service Fee	\$	764,812	\$	809,779	\$	44,967	5.88%
Recreational Sport Fee	\$	313,985	\$	322,542	\$	8,557	2.73%
Student Center Fee	\$	240,855	\$	247,600	\$	6,745	2.80%
Student Bus Fee	\$	-	\$	-	\$	-	0.00%
ID Card Fee	\$	-	\$	-	\$	-	0.00%
Total Fee Based Expenditures	\$	1,729,681	\$	1,761,380	\$	31,699	1.83%
Housing	\$	1,273,344	\$	1,437,809	\$	164,465	12.92%
Dining	\$	1,352,000	\$	1,440,000	\$	88,000	6.51%
Parking	\$	-	\$	-	\$	-	0.00%
Athletics	\$	-	\$	-	\$	-	0.00%
Bookstore	\$	-	\$	-	\$	-	0.00%
Other	\$	1,589,152	\$	1,845,832	\$	256,680	16.15%
Total Sales & Services Based Expenditures	\$	4,214,496	\$	4,723,641	\$	509,145	12.08%
Transfers Out							
Debt Service							
Medical Service	\$	-	\$	-	\$	-	0.00%
Athletics	\$	262,000	\$	221,174	\$	(40,826)	-15.58%
Student Center	\$	-	\$	-	\$	-	0.00%
Student Service	\$	-	\$	-	\$	-	0.00%
Housing	\$	1,015,650	\$	1,378,450	\$	362,800	35.72%
Dining	\$	-	\$	-	\$	-	0.00%
Parking and Public Safety	\$	-	\$	-	\$	-	0.00%
Recreational Sports	\$	63,000	\$	63,426	\$	426	0.68%
Other	\$	-	\$	-	\$	-	0.00%
Real Estate Rental	\$	-	\$	-	\$	-	0.00%
Vending	\$	-	\$	-	\$	-	0.00%
Designated Funds	\$	-	\$	-	\$	-	0.00%
Other	\$	280,000	\$	300,000	\$	20,000	7.14%
Total Transfers Out	\$	1,620,650	\$	1,963,050	\$	342,400	21.13%
Total Budgeted Expenditures & Transfers Out	\$	7,564,827	\$	8,448,071	\$	883,244	11.68%

Sul Ross State University

Table C 2
Auxiliary Funds
Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
(1)			Increases due primarily to reclassification of coaching staff to full time athletics, reclassification of GA's to athletics and increased debt service on motor coach bond. All funded from Designated Tuition.
	Other Sales and Services Based Expenditures	\$ 256,680	
(2)			Debt service on Lobo Village bonds increases in 2019 per debt service schedule.
	Debt Service Housing	\$ 362,800	

Sul Ross State University

Table D
Intercollegiate Athletics
Estimated Revenue and Budgeted Expenditures
Fiscal Year 2019

	MEN					WOMEN				
	FOOTBALL	BASKETBALL	BASEBALL	TRACK	OTHER	BASKETBALL	VOLLEYBALL	SOFTBALL	TRACK	OTHER
Revenues										
Sales and Service										
Gate Receipts/Parking	\$ 1,250	\$ 500	\$ 500	\$ -	\$ -	\$ 500	\$ 500	\$ -	\$ -	\$ -
Game Guarantees	\$ 5,000	\$ 7,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Concessions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other										
Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licensing Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Camps	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NCAA Revenue Sharing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Stadium Operations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Sales and Services	\$ 6,250	\$ 7,500	\$ 500	\$ -	\$ -	\$ 500	\$ 500	\$ -	\$ -	\$ -
Designated Tuition	\$ 247,117	\$ 101,229	\$ 85,157	\$ -	\$ 164,788	\$ 88,900	\$ 59,384	\$ 95,554	\$ -	\$ 188,587
Athletic Fee	\$ 71,533	\$ 18,686	\$ 20,150	\$ -	\$ 19,600	\$ 13,400	\$ 15,500	\$ 11,000	\$ -	\$ 17,880
Total Tuition and Fees	\$ 318,650	\$ 119,915	\$ 105,307	\$ -	\$ 184,388	\$ 102,300	\$ 74,884	\$ 106,554	\$ -	\$ 206,467
Budgeted Fund Balances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Budgeted Funds	\$ 324,900	\$ 127,415	\$ 105,807	\$ -	\$ 184,388	\$ 102,800	\$ 75,384	\$ 106,554	\$ -	\$ 206,467
Expenditures										
Salaries	\$ 166,868	\$ 63,982	\$ 43,443	\$ -	\$ 98,586	\$ 49,694	\$ 33,894	\$ 53,394	\$ -	\$ 102,098
Benefits	\$ 78,362	\$ 19,647	\$ 14,714	\$ -	\$ 34,477	\$ 14,606	\$ 9,990	\$ 15,160	\$ -	\$ 38,764
Travel	\$ 38,220	\$ 25,100	\$ 27,500	\$ -	\$ 13,725	\$ 25,100	\$ 21,000	\$ 27,000	\$ -	\$ 36,225
Scholarships	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Maintenance & Operating	\$ 5,080	\$ 7,400	\$ 7,000	\$ -	\$ 18,350	\$ 7,400	\$ 7,500	\$ 6,000	\$ -	\$ 16,850
Capital	\$ 36,370	\$ 11,286	\$ 13,150	\$ -	\$ 19,250	\$ 6,000	\$ 3,000	\$ 5,000	\$ -	\$ 12,530
Total Budgeted Expenditures	\$ 324,900	\$ 127,415	\$ 105,807	\$ -	\$ 184,388	\$ 102,800	\$ 75,384	\$ 106,554	\$ -	\$ 206,467

Table D
Intercollegiate Athletics
Estimated Revenue and Budgeted Expenditures
Fiscal Year 2019

	TOTAL MEN	TOTAL WOMEN	OTHER ACTIVITIES	ADMIN	GRAND TOTAL
Revenues					
Sales & Services					
Gate Receipts	\$ 2,250	\$ 1,000	\$ -	\$ -	\$ 3,250
Games Guarantees	\$ 12,000	\$ -	\$ -	\$ -	\$ 12,000
Concessions	\$ -	\$ -	\$ -	\$ -	\$ -
Other					
Advertising	\$ -	\$ -	\$ -	\$ -	\$ -
Licensing Fee	\$ -	\$ -	\$ -	\$ -	\$ -
NCAA Revenue Sharing	\$ -	\$ -	\$ -	\$ -	\$ -
Camps	\$ -	\$ -	\$ -	\$ -	\$ -
Stadium Operations	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -
Total Sales and Services	\$ 14,250	\$ 1,000	\$ -	\$ -	\$ 15,250
Designated Tuition	\$ 598,291	\$ 432,425	\$ 240,926	\$ 178,394	\$ 1,450,036
Athletic Fee	\$ 129,969	\$ 57,780	\$ 3,000	\$ 58,863	\$ 249,612
Total Tuition and Fees	\$ 728,260	\$ 490,205	\$ 243,926	\$ 237,257	\$ 1,699,648
Budgeted Fund Balances	\$ -	\$ -	\$ -	\$ -	\$ -
Total Budgeted Funds	\$ 742,510	\$ 491,205	\$ 243,926	\$ 237,257	\$ 1,714,898
Expenditures					
Salaries	\$ 372,879	\$ 239,080	\$ 33,333	\$ 166,893	\$ 812,185
Fringe Benefits	\$ 147,200	\$ 78,520	\$ 9,791	\$ 27,864	\$ 263,375
Travel	\$ 104,545	\$ 109,325	\$ 7,245	\$ 4,500	\$ 225,615
Scholarships	\$ -	\$ -	\$ -	\$ -	\$ -
O&M	\$ 37,830	\$ 37,750	\$ 193,557	\$ 35,000	\$ 304,137
Capital	\$ 80,056	\$ 26,530	\$ -	\$ 3,000	\$ 109,586
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -
Total Budgeted Expenditures	\$ 742,510	\$ 491,205	\$ 243,926	\$ 237,257	\$ 1,714,898

Sul Ross State University

TABLE E
Student Services and Activities Financed by Student Services Fees
Estimated Revenue, Fund Balances and Budgeted Expenditures

	FY 2018		FY 2019		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Student Services Fee per Semester Credit Hour	\$	22	\$	22	\$	-	0.00%
Student Services Fee Fund Balance at Beginning of Year (Net of Encumbrances)	\$	90,000	\$	232,854	\$	142,854	158.73%
Forecasted Revenue:							
SSF Revenue	\$	816,000	\$	794,000	\$	(22,000)	-2.70%
Revenue Earned from Activities	\$	6,000	\$	6,000	\$	-	0.00%
Interest Revenue	\$	4,000	\$	4,000	\$	-	0.00%
Transfer In	\$	-	\$	-	\$	-	0.00%
Total Forecasted Revenue:	\$	826,000	\$	804,000	\$	(22,000)	-2.66%
Budgeted Student Service Fee Expenditures:							
1. Textbook Rentals	\$	-	\$	-	\$	-	0.00%
2. Recreational Activities	\$	37,858	\$	43,519	\$	5,661	14.95%
3. Health and Hospital Services	\$	-	\$	-	\$	-	0.00%
4. Medical Services	\$	-	\$	-	\$	-	0.00%
5. Intramural and Intercollegiate Athletics	\$	-	\$	-	\$	-	0.00%
6. Artists and Lecture Series	\$	-	\$	-	\$	-	0.00%
7. Cultural Entertainment Series	\$	17,500	\$	15,000	\$	(2,500)	-14.29%
8. Debating and Oratorical Activities	\$	-	\$	-	\$	-	0.00%
9. Student Publications	\$	61,800	\$	92,948	\$	31,148	50.40%
10. Student Government	\$	12,450	\$	12,450	\$	-	0.00%
11. Student Fee Advisory Committee	\$	-	\$	-	\$	-	0.00%
12. Student Transportation Services Other Than Those in TEC 54.504, 511, 512, 513	\$	-	\$	-	\$	-	0.00%
13. Other (See Detail Below)	\$	635,204	\$	645,862	\$	10,658	1.68%
Total Budgeted Expenditures	\$	764,812	\$	809,779	\$	44,967	5.88%
Estimated Student Services Fee Fund Balance at End of Year	\$	151,188	\$	227,075	\$	75,887	50.19%

Student Services Advisory Committee Meeting:

03/27/2018

TABLE E
Student Services and Activities Financed by Student Services Fees
Estimated Revenue, Fund Balances and Budgeted Expenditures

	FY 2018		FY 2019		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Detail of Other:							
Advising and Orientation	\$ 172,434	\$	173,758	\$	1,324	0.77%	
Ambassadors	\$ 20,000	\$	20,000	\$	-	0.00%	
Bank Service Charges	\$ 20,500	\$	20,500	\$	-	0.00%	
Counseling Center	\$ 127,933	\$	148,273	\$	20,340	15.90%	
Excet Review Course	\$ 34,024	\$	24,446	\$	(9,578)	-28.15%	
Freshman Leadership	\$ 27,500	\$	28,000	\$	500	1.82%	
Homecoming	\$ 5,000	\$	5,000	\$	-	0.00%	
Lobo Comic Con	\$ -	\$	1,500	\$	1,500	100.00%	
Intercollegiate Rodeo	\$ 75,461	\$	82,423	\$	6,962	9.23%	
Intercollegiate Rodeo NIRA Event	\$ 33,000	\$	34,000	\$	1,000	3.03%	
Student Advisory Board	\$ 4,600	\$	6,000	\$	1,400	30.43%	
Student Development	\$ 79,724	\$	66,649	\$	(13,075)	-16.40%	
Student Support Services	\$ 1,500	\$	2,000	\$	500	33.33%	
Student Service Fee Contingency	\$ 21,000	\$	20,785	\$	(215)	-1.02%	
Undergraduate Travel and Funds for Organizations	\$ 12,528	\$	12,528	\$	-	0.00%	
Total Other	\$ 635,204	\$	645,862	\$	10,658	1.68%	

Sul Ross State University

Table F
Matrix of Budgeted Operating Expenses

	Instruction		Research		Public Service		Academic Support		Student Services		Institutional Support		Operation & Maintenance of Plant		Scholarships/ Fellowships		Auxiliary		Total Expenses	
Salary	\$	5,848,014	\$	446,179	\$	195,699	\$	1,209,787	\$	913,425	\$	3,631,455	\$	1,037,905	\$	-	\$	2,027,068	\$	15,309,532
Benefits	\$	2,264,008	\$	230,056	\$	75,455	\$	519,291	\$	352,186	\$	1,600,074	\$	400,182	\$	-	\$	613,615	\$	6,054,867
Travel	\$	89,064	\$	11,200	\$	-	\$	54,910	\$	58,359	\$	93,768	\$	-	\$	-	\$	312,094	\$	619,395
O&M	\$	302,875	\$	17,616	\$	7,052	\$	410,972	\$	875,801	\$	1,633,016	\$	263,901	\$	296,649	\$	2,855,658	\$	6,663,540
Utilities	\$	-	\$	-	\$	-	\$	-	\$	-	\$	36,000	\$	902,000	\$	-	\$	537,000	\$	1,475,000
Capital	\$	700,000	\$	100,000	\$	-	\$	228,282	\$	100,000	\$	558,826	\$	448,415	\$	-	\$	139,586	\$	2,275,109
Other	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Total Budget	\$	9,203,961	\$	805,051	\$	278,206	\$	2,423,242	\$	2,299,771	\$	7,553,139	\$	3,052,403	\$	296,649	\$	6,485,021	\$	32,397,443

Sul Ross State University

Recapitulation of Budgeted Revenues, Expenditures, Transfers, and Use of Reserves
For Fiscal Year Ending August 31, 2019

	Estimated Revenues	Transfers In	Budgeted Use of Reserves	Total Budgeted Sources	Budgeted Expenditures	Transfers Out	Total Budgeted Uses	Net Transfers *
Educational & General	\$ 19,429,144	\$ 4,013,412	\$ -	\$ 23,442,556	\$ (21,594,013)	\$ (1,848,543)	\$ (23,442,556)	\$ 2,164,869
Designated	\$ 8,904,367	\$ 285,849	\$ (265,855)	\$ 8,924,361	\$ (4,318,408)	\$ (4,605,953)	\$ (8,924,361)	\$ (4,320,104)
Auxiliary Enterprises	\$ 6,917,250	\$ 1,579,591	\$ (48,770)	\$ 8,448,071	\$ (6,485,021)	\$ (1,963,050)	\$ (8,448,071)	\$ (383,459)
Total	<u>\$ 35,250,761</u>	<u>\$ 5,878,852</u>	<u>\$ (314,625)</u>	<u>\$ 40,814,988</u>	<u>\$ (32,397,442)</u>	<u>\$ (8,417,546)</u>	<u>\$ (40,814,988)</u>	<u>\$ (2,538,694)</u>

Sul Ross State University - Rio Grande College

Table A 1
Educational and General Funds
Revenues and Transfers

	FY 2018		FY 2019		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Total Statutory Tuition and Fees	\$	1,071,000	\$	958,700	\$	(112,300)	-10.49%
State Appropriation							
Bill Pattern General Revenue	\$	4,665,709	\$	4,668,714	\$	3,005	0.06%
Benefits	\$	726,882	\$	762,539	\$	35,657	4.91%
Higher Education Fund	\$	410,738	\$	410,738	\$	-	0.00%
Hazlewood Reimbursement	\$	-	\$	-	\$	-	0.00%
Other	\$	-	\$	-	\$	-	0.00%
Total State Appropriations	\$	5,803,329	\$	5,841,991	\$	38,662	0.67%
Other Revenue	\$	7,000	\$	10,000	\$	3,000	42.86%
Total Revenues	\$	6,881,329	\$	6,810,691	\$	(70,638)	-1.03%
Transfers In							
Designated Tuition	\$	1,479,860	\$	1,308,008	\$	(171,852)	-11.61%
Technology Service Fee	\$	250,000	\$	350,000	\$	100,000	40.00%
Other	\$	-	\$	-	\$	-	0.00%
Total Transfers In	\$	1,729,860	\$	1,658,008	\$	(71,852)	-4.15%
Budgeted Fund Balances	\$	-	\$	-	\$	-	0.00%
Total Budgeted Funds	\$	8,611,189	\$	8,468,699	\$	(142,490)	-1.65%

Sul Ross State University - Rio Grande College

Table A 2
Educational and General Funds
Budgeted Expenditures

	FY 2018		FY 2019		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Instruction Support	\$	3,491,091	\$	3,475,320	\$	(15,771)	-0.45%
Research / Organized Research	\$	-	\$	-	\$	-	0.00%
Public Service	\$	121,434	\$	121,434	\$	-	0.00%
Academic Support	\$	602,051	\$	585,591	\$	(16,460)	-2.73%
Student Service Support	\$	642,058	\$	636,019	\$	(6,039)	-0.94%
Institutional Support	\$	858,543	\$	878,101	\$	19,558	2.28%
Plant Support	\$	1,424,433	\$	1,394,959	\$	(29,474)	-2.07%
Scholarships & Fellowships	\$	-	\$	-	\$	-	0.00%
Total Expenditures	\$	7,139,610	\$	7,091,424	\$	(48,186)	-0.67%
Transfers Out							
TPEG	\$	142,470	\$	128,130	\$	(14,340)	-10.07%
TRB Debt Service	\$	-	\$	-	\$	-	0.00%
HEF - Debt Service	\$	-	\$	-	\$	-	0.00%
HEF - Plant	\$	-	\$	-	\$	-	0.00%
Other	\$	1,329,109	\$	1,249,145	\$	(79,964)	-6.02%
Total Transfers Out	\$	1,471,579	\$	1,377,275	\$	(94,304)	-6.41%
Total Budgeted Expenditures & Transfers Out	\$	8,611,189	\$	8,468,699	\$	(142,490)	-1.65%

Sul Ross State University - Rio Grande College

Table B 1
Designated Funds
Revenues and Transfers

	FY 2018		FY 2019		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Tuition and Fees							
Designated Tuition	\$ 1,694,000	\$	1,607,000	\$	(87,000)	-5.14%	
Advising Fee	\$ -	\$	-	\$	-	0.00%	
Technology Use / Computer Service Fee	\$ 462,000	\$	416,500	\$	(45,500)	-9.85%	
Environmental Service Fee	\$ -	\$	-	\$	-	0.00%	
ID / One-Card Fee	\$ -	\$	-	\$	-	0.00%	
Library Fee	\$ 37,000	\$	33,070	\$	(3,930)	-10.62%	
International Education Fee	\$ 2,764	\$	2,474	\$	(290)	-10.49%	
Student Publication Fee	\$ -	\$	-	\$	-	0.00%	
Academic Program Fees	\$ -	\$	-	\$	-	0.00%	
Distance Learning Fee	\$ 254,000	\$	240,000	\$	(14,000)	-5.51%	
Records Fee	\$ -	\$	-	\$	-	0.00%	
Recreation Fee	\$ -	\$	-	\$	-	0.00%	
University Center Fee	\$ -	\$	-	\$	-	0.00%	
International Study Fee	\$ -	\$	-	\$	-	0.00%	
Repeat Fee	\$ -	\$	-	\$	-	0.00%	
Other	\$ 18,000	\$	20,000	\$	2,000	11.11%	
Total Tuition and Fees	\$ 2,467,764	\$	2,319,044	\$	(148,720)	-6.03%	
Investment Income	\$ -	\$	-	\$	-	0.00%	
Other Revenue	\$ -	\$	-	\$	-	0.00%	
Total Revenues	\$ 2,467,764	\$	2,319,044	\$	(148,720)	-6.03%	
Transfers In							
TPEG	\$ 128,223	\$	115,317	\$	(12,906)	-10.07%	
Auxiliary Funds	\$ -	\$	-	\$	-	0.00%	
Other	\$ -	\$	-	\$	-	0.00%	
Total Transfers In	\$ 128,223	\$	115,317	\$	(12,906)	-10.07%	
Budgeted Fund Balances	\$ 233,380	\$	273,734	\$	40,354	17.29%	
Total Budgeted Funds	\$ 2,829,367	\$	2,708,095	\$	(121,272)	-4.29%	

Sul Ross State University - Rio Grande College

Table B 2
Designated Funds
Budgeted Expenditures

	FY 2018		FY 2019		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Instruction Support	\$	232,611	\$	234,205	\$	1,594	0.69%
Research / Organized Research	\$	-	\$	-	\$	-	0.00%
Public Service	\$	-	\$	-	\$	-	0.00%
Academic Support	\$	125,039	\$	140,090	\$	15,051	12.04%
Student Support	\$	24,884	\$	23,384	\$	(1,500)	-6.03%
Institutional Support	\$	413,750	\$	333,750	\$	(80,000)	-19.34%
Plant Support	\$	2,000	\$	2,000	\$	-	0.00%
Scholarships & Fellowships	\$	254,223	\$	241,317	\$	(12,906)	-5.08%
Total Expenditures	\$	1,052,507	\$	974,746	\$	(77,761)	-7.39%
Transfers Out							
System Assessment	\$	47,000	\$	75,341	\$	28,341	60.30%
Debt Service	\$	-	\$	-	\$	-	0.00%
E&G	\$	1,729,860	\$	1,658,008	\$	(71,852)	-4.15%
Auxiliary	\$	-	\$	-	\$	-	0.00%
Other	\$	-	\$	-	\$	-	0.00%
Total Transfers Out	\$	1,776,860	\$	1,733,349	\$	(43,511)	-2.45%
Total Budgeted Expenditures & Transfers Out	\$	2,829,367	\$	2,708,095	\$	(121,272)	-4.29%

Sul Ross State University - Rio Grande College

Table C 1
Auxiliary Funds
Revenues and Transfers

	FY 2018		FY 2019		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Fees							
Athletic Fee	\$ -	\$	-	\$	-	0.00%	
Medical Service Fee	\$ -	\$	-	\$	-	0.00%	
Student Service Fee	\$ 246,000	\$	224,000	\$	(22,000)	-8.94%	
Recreational Sport Fee	\$ -	\$	-	\$	-	0.00%	
Student Center Fee	\$ -	\$	-	\$	-	0.00%	
Student Bus Fee	\$ -	\$	-	\$	-	0.00%	
ID Card Fee	\$ -	\$	-	\$	-	0.00%	
Other	\$ -	\$	-	\$	-	0.00%	
Total Fees	\$ 246,000	\$	224,000	\$	(22,000)	-8.94%	
Sales and Services	\$ -	\$	-	\$	-	0.00%	
Housing	\$ -	\$	-	\$	-	0.00%	
Dining	\$ -	\$	-	\$	-	0.00%	
Parking	\$ -	\$	-	\$	-	0.00%	
Athletics	\$ -	\$	-	\$	-	0.00%	
Bookstore	\$ -	\$	-	\$	-	0.00%	
Other	\$ -	\$	-	\$	-	0.00%	
Total Sales and Services	\$ -	\$	-	\$	-	0.00%	
Investment Income	\$ 1,000	\$	1,000	\$	-	0.00%	
Other Income	\$ -	\$	-	\$	-	0.00%	
Total Revenues	\$ 247,000	\$	225,000	\$	(22,000)	-8.91%	
Transfers In							
Designated Tuition	\$ -	\$	-	\$	-	0.00%	
Other	\$ -	\$	-	\$	-	0.00%	
Total Transfers In	\$ -	\$	-	\$	-	0.00%	
Budgeted Fund Balances	\$ 161,935	\$	103,105	\$	(58,830)	-36.33%	
Total Budgeted Funds	\$ 408,935	\$	328,105	\$	(80,830)	-19.77%	

Sul Ross State University - Rio Grande College

Table C 2
Auxiliary Funds
Budgeted Expenditures

	FY 2018		FY 2019		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Athletic Fee	\$	-	\$	-	\$	-	0.00%
Medical Service Fee	\$	-	\$	-	\$	-	0.00%
Student Service Fee	\$	408,935	\$	328,105	\$	(80,830)	-19.77%
Recreational Sport Fee	\$	-	\$	-	\$	-	0.00%
Student Center Fee	\$	-	\$	-	\$	-	0.00%
Student Bus Fee	\$	-	\$	-	\$	-	0.00%
ID Card Fee	\$	-	\$	-	\$	-	0.00%
Total Fee Based Expenditures	\$	408,935	\$	328,105	\$	(80,830)	-19.77%
Housing	\$	-	\$	-	\$	-	0.00%
Dining	\$	-	\$	-	\$	-	0.00%
Parking	\$	-	\$	-	\$	-	0.00%
Athletics	\$	-	\$	-	\$	-	0.00%
Bookstore	\$	-	\$	-	\$	-	0.00%
Other	\$	-	\$	-	\$	-	0.00%
Total Sales & Services Based Expenditures	\$	-	\$	-	\$	-	0.00%
Transfers Out							
Debt Service							
Medical Service	\$	-	\$	-	\$	-	0.00%
Athletics	\$	-	\$	-	\$	-	0.00%
Student Center	\$	-	\$	-	\$	-	0.00%
Student Service	\$	-	\$	-	\$	-	0.00%
Housing	\$	-	\$	-	\$	-	0.00%
Dining	\$	-	\$	-	\$	-	0.00%
Parking and Public Safety	\$	-	\$	-	\$	-	0.00%
Recreational Sports	\$	-	\$	-	\$	-	0.00%
Other	\$	-	\$	-	\$	-	0.00%
Real Estate Rental	\$	-	\$	-	\$	-	0.00%
Vending	\$	-	\$	-	\$	-	0.00%
Designated Funds	\$	-	\$	-	\$	-	0.00%
Other	\$	-	\$	-	\$	-	0.00%
Total Transfers Out	\$	-	\$	-	\$	-	0.00%
Total Budgeted Expenditures & Transfers Out	\$	408,935	\$	328,105	\$	(80,830)	-19.77%

Sul Ross State University - Rio Grande College

TABLE E
Student Services and Activities Financed by Student Services Fees
Estimated Revenue, Fund Balances and Budgeted Expenditures

	FY 2018		FY 2019		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Student Services Fee per Semester Credit Hour	\$ 15	\$	15	\$	-	0.00%	
Student Services Fee Fund Balance at Beginning of Year (Net of Encumbrances)	\$ 540,000	\$	536,734	\$	(3,266)	-0.60%	
Forecasted Revenue:							
SSF Revenue	\$ 246,000	\$	224,000	\$	(22,000)	-8.94%	
Revenue Earned from Activities	\$ -	\$	-	\$	-	0.00%	
Interest Revenue	\$ 1,000	\$	1,000	\$	-	0.00%	
Transfer In	\$ -	\$	-	\$	-	0.00%	
Total Forecasted Revenue:	\$ 247,000	\$	225,000	\$	(22,000)	-8.91%	
Budgeted Student Service Fee Expenditures:							
1. Textbook Rentals	\$ -	\$	-	\$	-	0.00%	
2. Recreational Activities	\$ -	\$	-	\$	-	0.00%	
3. Health and Hospital Services	\$ -	\$	-	\$	-	0.00%	
4. Medical Services	\$ -	\$	-	\$	-	0.00%	
5. Intramural and Intercollegiate Athletics	\$ -	\$	-	\$	-	0.00%	
6. Artists and Lecture Series	\$ 25,000	\$	24,800	\$	(200)	-0.80%	
7. Cultural Entertainment Series	\$ 15,140	\$	11,140	\$	(4,000)	-26.42%	
8. Debating and Oratorical Activities	\$ -	\$	-	\$	-	0.00%	
9. Student Publications	\$ 3,840	\$	3,900	\$	60	1.56%	
10. Student Government	\$ 22,679	\$	20,235	\$	(2,444)	-10.78%	
11. Student Fee Advisory Committee	\$ -	\$	-	\$	-	0.00%	
12. Student Transportation Services Other Than Those in TEC 54.504, 511, 512, 513	\$ -	\$	-	\$	-	0.00%	
13. Other (See Detail Below)	\$ 342,276	\$	268,030	\$	(74,246)	-21.69%	
Total Budgeted Expenditures	\$ 408,935	\$	328,105	\$	(80,830)	-19.77%	
Estimated Student Services Fee Fund Balance at End of Year	\$ 378,065	\$	433,629	\$	55,564	14.70%	

Student Services Advisory Committee Meeting:

05/04/2018

TABLE E
Student Services and Activities Financed by Student Services Fees
Estimated Revenue, Fund Balances and Budgeted Expenditures

	FY 2018		FY 2019		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Detail of Other:							
Bank Service Charges	\$ 500	\$	\$ 500	\$	-	0.00%	
Leadership Retreat	\$ 2,900	\$	\$ 2,900	\$	-	0.00%	
Advertising	\$ 25,000	\$	\$ -	\$	(25,000)	-100.00%	
Student Academic Tools	\$ 35,100	\$	\$ 35,100	\$	-	0.00%	
Student Development	\$ 22,425	\$	\$ 17,800	\$	(4,625)	-20.62%	
Student Mentors	\$ 8,352	\$	\$ -	\$	(8,352)	-100.00%	
Student Organization Travel	\$ 6,000	\$	\$ -	\$	(6,000)	-100.00%	
Student Services	\$ 183,535	\$	\$ 183,230	\$	(305)	-0.17%	
Student Copy Service	\$ 10,128	\$	\$ 10,000	\$	(128)	-1.26%	
Student Service Fee Contingency	\$ 24,500	\$	\$ -	\$	(24,500)	-100.00%	
University Funds for Organizations	\$ 23,836	\$	\$ 18,500	\$	(5,336)	-22.39%	
Total Other	\$ 342,276	\$	\$ 268,030	\$	(74,246)	-21.69%	

Sul Ross State University - Rio Grande College

Table F
Matrix of Budgeted Operating Expenses

	Instruction		Research		Public Service		Academic Support		Student Services		Institutional Support		Operation & Maintenance of Plant		Scholarships/ Fellowships		Auxiliary		Total Expenses	
Salary	\$	2,188,211	\$	-	\$	121,132	\$	326,191	\$	422,947	\$	453,355	\$	-	\$	-	\$	115,446	\$	3,627,282
Benefits	\$	698,525	\$	-	\$	38,668	\$	107,696	\$	135,014	\$	158,524	\$	-	\$	-	\$	40,819	\$	1,179,246
Travel	\$	122,800	\$	-	\$	-	\$	24,000	\$	29,280	\$	28,834	\$	-	\$	-	\$	17,200	\$	222,114
O&M	\$	108,036	\$	-	\$	302	\$	34,721	\$	240,414	\$	764,306	\$	-	\$	115,317	\$	154,640	\$	1,417,736
Utilities	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Capital	\$	135,738	\$	-	\$	-	\$	150,000	\$	50,000	\$	75,000	\$	-	\$	-	\$	-	\$	410,738
Other	\$	-	\$	-	\$	-	\$	142,200	\$	-	\$	-	\$	1,394,959	\$	-	\$	-	\$	1,537,159
Total Budget	\$	3,253,310	\$	-	\$	160,102	\$	784,808	\$	877,655	\$	1,480,019	\$	1,394,959	\$	115,317	\$	328,105	\$	8,394,275

Sul Ross State University - Rio Grande College

Recapitulation of Budgeted Revenues, Expenditures, Transfers, and Use of Reserves
For Fiscal Year Ending August 31, 2019

	Estimated Revenues	Transfers In	Budgeted Use of Reserves	Total Budgeted Sources	Budgeted Expenditures	Transfers Out	Total Budgeted Uses	Net Transfers *
Educational & General	\$ 6,810,691	\$ 1,658,008	\$ -	\$ 8,468,699	\$ (7,091,424)	\$ (1,377,275)	\$ (8,468,699)	\$ 280,733
Designated	\$ 2,319,044	\$ 115,317	\$ 273,734	\$ 2,708,095	\$ (974,746)	\$ (1,733,349)	\$ (2,708,095)	\$ (1,618,032)
Auxiliary Enterprises	\$ 225,000	\$ -	\$ 103,105	\$ 328,105	\$ (328,105)	\$ -	\$ (328,105)	\$ -
Total	<u>\$ 9,354,735</u>	<u>\$ 1,773,325</u>	<u>\$ 376,839</u>	<u>\$ 11,504,899</u>	<u>\$ (8,394,275)</u>	<u>\$ (3,110,624)</u>	<u>\$ (11,504,899)</u>	<u>\$ (1,337,299)</u>



DENISE M. TRAUTH
PRESIDENT

OFFICE OF THE PRESIDENT

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July 30, 2018

Members of the Board of Regents
The Texas State University System

Dear Members of the Board of Regents:

The fiscal year 2019 Texas State University budget reflects an all-funds increase of approximately 2.16 percent versus fiscal year 2018. Fiscal year 2019, being the second year of the state budget biennium, will bring only minor changes to our state appropriations which were already cut by approximately \$4.4 million in the first year of the biennium. Despite this state funding cut, Texas State's financial picture remains sound due in large part to the 2.95 percent tuition and fee increase previously approved by the Board of Regents and conservative financial planning on behalf of the University.

The enclosed proposed budget has been prepared using previously approved tuition and fee rates. Enrollment figures for the last 12 months were used to project income for fiscal year 2019. While we hope for a modest enrollment increase, we remain committed to the practice of not counting on increased revenue from enrollment growth until it materializes. Our plans for growth this year will be tested as both of our top competitors (UT Austin and Texas A&M) continue to grow with one of them having significantly increased the amount of financial aid it is awarding to students from funding sources not available to Texas State. Nevertheless, our enrollment for fall 2018 continues to look strong.

We have preliminarily funded a merit pool in this budget for faculty and staff salary increases based on one-percent of eligible salaries, though our employees' salaries, on average, continue to trail local and national markets by an amount much greater than this. However, the merit pool will not be allocated until January 2019. This will allow us to have reliable enrollment statistics and an estimate of the growth in Hazlewood Act tuition and fee waivers this fall before implementing this decision. The cost of this merit pool, if implemented for our employees paid from appropriations and tuition, is approximately \$2 million. Other income-generating and grant accounts must fund their own merit pool as their available resources allow.

In order to accommodate faculty promotion and tenure awards, an additional \$680,493 has been allocated. We added another \$113,199 for faculty summer salaries, reflecting further growth in our summer offerings. We also added \$128,031 to provide one-percent increases in graduate assistantships to try to keep these positions competitive with other universities. Due to the delayed implementation of the proposed merit pool, managers across Texas State have not yet allocated merit increases. Therefore, salary information in the budget reflects fiscal year 2018 levels.

The estimated cost for employee and retiree health insurance has increased by \$104,987 for fiscal year 2019. This amount is artificially low compared to the actual increase in the cost of insurance to the state because the Legislature directed the state insurance program to use its reserves in order to keep rate increases down this year. We expect those reserves to be depleted during fiscal year 2019 and significantly higher insurance cost increases to resume in fiscal year 2020.

We continue to invest in our future, even during tight budget times. The budget includes additional funding for new academic program implementation. Those programs include a Ph.D. in Computer Science, a Master of Science in Engineering, a Bachelor of Science in Civil Engineering, a Master of Science in Integrated Agriculture, a Ph.D. in Anthropology, and several others at a combined cost of just over \$3 million.

Through continuous and concerted energy-saving efforts, we are able to limit any increases to the university's utilities budget for existing buildings. However, the opening of over 300,000 square feet of new space across Bruce and Gloria Ingram Hall, Willow Hall, and the University Events Center requires an increase in our utilities budget of approximately \$1 million.

As a university with thousands of veterans and their family members currently enrolled, we fully support the spirit of the Hazlewood Act. In fact, Texas State has the second highest number of Hazlewood program participants of any university in Texas. However, this largely unfunded mandate continues to place a significant burden on the University. We have waived more than \$19 million in tuition and fees under this program in fiscal year 2018 alone while receiving only a little more than \$2 million from the state to help offset that loss. This continues to place a significant and increasing drain on our resources.

Our past and planned growth provides necessary opportunities for improved financial strength, academic quality, and student services. However, growth does not come without increased costs. Each fall, we increase the salary budget of each academic department in order to hire additional faculty to teach the classes required by growth. Our efficient use of classroom and laboratory space is already the best among all universities in Texas, yet we continue to find ways to accommodate more students each fall.

Texas State has a bright financial future even as state appropriations continue to decrease. With all of the challenges that face us, we are particularly thankful to you, our Board members, for your ongoing support. Your leadership has been instrumental in allowing us to make tremendous progress in moving the university forward, serving more students each year, progressing toward National Research University status, and ensuring a high quality education for our students.

Sincerely,



Denise M. Trauth
President



Eric Algoe
Vice President for Finance and Support Services

Enclosure

xc: Chancellor Brian McCall

Texas State University

Table A 1
Educational and General Funds
Revenues and Transfers

	FY 2018		FY 2019		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Total Statutory Tuition and Fees	\$	55,534,000	\$	55,898,526	\$	364,526	0.66%
State Appropriation							
Bill Pattern General Revenue	\$	110,242,894	\$	109,087,076	\$	(1,155,818)	-1.05%
Benefits	\$	26,327,416	\$	25,740,048	\$	(587,368)	-2.23%
Higher Education Fund	\$	37,162,755	\$	37,162,755	\$	-	0.00%
Hazlewood Reimbursement	\$	1,000,000	\$	1,000,000	\$	-	0.00%
Other	\$	-	\$	-	\$	-	0.00%
Total State Appropriations	\$	174,733,065	\$	172,989,879	\$	(1,743,186)	-1.00%
Other Revenue	\$	1,636,000	\$	1,679,000	\$	43,000	2.63%
Total Revenues	\$	231,903,065	\$	230,567,405	\$	(1,335,660)	-0.58%
Transfers In							
Designated Tuition	\$	51,935,989	\$	54,410,874	\$	2,474,885	4.77%
Technology Service Fee	\$	-	\$	-	\$	-	0.00%
Other	\$	-	\$	-	\$	-	0.00%
Total Transfers In	\$	51,935,989	\$	54,410,874	\$	2,474,885	4.77%
Budgeted Fund Balances	\$	-	\$	-	\$	-	0.00%
Total Budgeted Funds	\$	283,839,054	\$	284,978,279	\$	1,139,225	0.40%

Texas State University

Table A 2
Educational and General Funds
Budgeted Expenditures

	FY 2018	FY 2019	Variance		
	APPROVED BUDGET	PROPOSED BUDGET	DOLLAR	PERCENT	Note
Instruction Support	\$ 179,811,132	\$ 182,192,212	\$ 2,381,080	1.32%	
Research / Organized Research	\$ 8,830,292	\$ 8,826,706	\$ (3,586)	-0.04%	
Public Service	\$ 1,403,656	\$ 1,371,996	\$ (31,660)	-2.26%	
Academic Support	\$ 10,278,963	\$ 10,552,355	\$ 273,392	2.66%	
Student Service Support	\$ 6,918,848	\$ 6,979,384	\$ 60,537	0.87%	
Institutional Support	\$ 2,648,870	\$ 2,547,049	\$ (101,822)	-3.84%	
Plant Support	\$ 12,771,065	\$ 12,651,846	\$ (119,218)	-0.93%	
Scholarships & Fellowships	\$ 502,000	\$ 502,000	\$ -	0.00%	
Total Expenditures	\$ 223,164,825	\$ 225,623,548	\$ 2,458,723	1.10%	
Transfers Out					
TPEG	\$ 6,915,180	\$ 6,966,438	\$ 51,258	0.74%	
TRB Debt Service	\$ 18,740,277	\$ 17,387,991	\$ (1,352,286)	-7.22%	(1)
HEF - Debt Service	\$ 5,808,500	\$ 5,819,500	\$ 11,000	0.19%	
HEF - Plant	\$ 29,210,272	\$ 29,180,802	\$ (29,470)	-0.10%	
Other	\$ -	\$ -	\$ -	0.00%	
Total Transfers Out	\$ 60,674,229	\$ 59,354,731	\$ (1,319,498)	-2.17%	
Total Budgeted Expenditures & Transfers Out	\$ 283,839,054	\$ 284,978,279	\$ 1,139,225	0.40%	

Texas State University

Table A 2 Educational and General Funds Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
(1)	TRB Debt Service	\$ (1,352,286)	Reflects decrease in appropriation for debt service.

Texas State University

Table B 1
Designated Funds
Revenues and Transfers

	FY 2018		FY 2019		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Tuition and Fees							
Designated Tuition	\$	198,865,000	\$	205,692,203	\$	6,827,203	3.43%
Advising Fee	\$	7,615,000	\$	7,588,000	\$	(27,000)	-0.35%
Technology Use / Computer Service Fee	\$	14,576,000	\$	14,576,000	\$	-	0.00%
Environmental Service Fee	\$	82,000	\$	82,000	\$	-	0.00%
ID / One-Card Fee	\$	-	\$	-	\$	-	0.00%
Library Fee	\$	11,600,000	\$	11,600,000	\$	-	0.00%
International Education Fee	\$	247,000	\$	247,000	\$	-	0.00%
Student Publication Fee	\$	680,000	\$	655,700	\$	(24,300)	-3.57%
Academic Program Fees	\$	-	\$	-	\$	-	0.00%
Distance Learning Fee	\$	3,500,000	\$	4,386,600	\$	886,600	25.33% (1)
Records Fee	\$	-	\$	-	\$	-	0.00%
Recreation Fee	\$	-	\$	-	\$	-	0.00%
University Center Fee	\$	-	\$	-	\$	-	0.00%
International Study Fee	\$	5,944,000	\$	5,412,125	\$	(531,875)	-8.95% (2)
Repeat Fee	\$	1,603,000	\$	1,603,000	\$	-	0.00%
Other	\$	4,684,000	\$	5,066,500	\$	382,500	8.17% (3)
Total Tuition and Fees	\$	249,396,000	\$	256,909,128	\$	7,513,128	3.01%
Investment Income	\$	1,745,000	\$	3,000,000	\$	1,255,000	71.92% (4)
Other Revenue	\$	17,048,000	\$	20,081,300	\$	3,033,300	17.79% (5)
Total Revenues	\$	268,189,000	\$	279,990,428	\$	11,801,428	4.40%
Transfers In							
TPEG	\$	6,915,180	\$	6,966,438	\$	51,258	0.74%
Auxiliary Funds	\$	-	\$	-	\$	-	0.00%
Other	\$	165,000	\$	386,250	\$	221,250	134.09% (6)
Total Transfers In	\$	7,080,180	\$	7,352,688	\$	272,508	3.85%
Budgeted Fund Balances	\$	-	\$	-	\$	-	0.00%
Total Budgeted Funds	\$	275,269,180	\$	287,343,116	\$	12,073,936	4.39%

Texas State University

Table B 1
Designated Funds
Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
(1)	Distance Learning Fee	\$ 886,600	Additional participation in electronic course offerings.
(2)	International Study Fee	\$ (531,875)	Adjusted to more accurately reflect expected revenue.
(3)	Other	\$ 382,500	Reflects increased participation in College of Business graduate programs.
(4)	Investment Income	\$ 1,255,000	Adjusted to more accurately reflect projected revenue.
(5)	Other Revenue	\$ 3,033,300	Reflects \$1.4M increase in administrative overhead; \$1M additional revenue from University Advancement Development Foundation; \$528k additional indirect cost recovery from increased grant activity.
(6)	Transfers In - Other	\$ 221,250	Increased transfer from College of Business for support of graduate programs.

Texas State University

Table B 2
Designated Funds
Budgeted Expenditures

	FY 2018	FY 2019	Variance		Note
	APPROVED BUDGET	PROPOSED BUDGET	DOLLAR	PERCENT	
Instruction Support	\$ 30,211,766	\$ 30,088,042	\$ (123,723)	-0.41%	
Research / Organized Research	\$ 7,954,156	\$ 9,229,196	\$ 1,275,040	16.03%	(1)
Public Service	\$ 839,000	\$ 900,000	\$ 61,000	7.27%	
Academic Support	\$ 43,175,980	\$ 44,645,941	\$ 1,469,961	3.40%	
Student Support	\$ 9,425,880	\$ 9,495,266	\$ 69,386	0.74%	
Institutional Support	\$ 47,351,735	\$ 50,945,911	\$ 3,594,176	7.59%	(2)
Plant Support	\$ 31,980,226	\$ 34,076,899	\$ 2,096,673	6.56%	(3)
Scholarships & Fellowships	\$ 37,927,474	\$ 39,268,987	\$ 1,341,513	3.54%	
Total Expenditures	\$ 208,866,216	\$ 218,650,242	\$ 9,784,026	4.68%	
Transfers Out					
System Assessment	\$ 4,695,842	\$ 5,598,434	\$ 902,592	19.22%	(4)
Debt Service	\$ 4,237,133	\$ 3,444,316	\$ (792,818)	-18.71%	(5)
E&G	\$ 51,935,989	\$ 54,410,874	\$ 2,474,885	4.77%	
Auxiliary	\$ 5,369,000	\$ 4,853,000	\$ (516,000)	-9.61%	(6)
Other	\$ 165,000	\$ 386,250	\$ 221,250	134.09%	(7)
Total Transfers Out	\$ 66,402,964	\$ 68,692,874	\$ 2,289,910	3.45%	
Total Budgeted Expenditures & Transfers Out	\$ 275,269,180	\$ 287,343,116	\$ 12,073,936	4.39%	

Texas State University

Table B 2
Designated Funds
Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
(1)			Increased focus on research/organized research expenditures in order to support the journey to achieving NRUF status.
	Research/Organized Research	\$ 1,275,040	
(2)			\$2.5M correction of permanent budget from transfer to institutional support; \$1M increase in permanent budget for the University Advancement Development Foundation account.
	Institutional Support	\$ 3,594,176	
(3)			Includes \$960k purchased utilities increase, \$500k for the establishment of designated utility and maintenance for new Round Rock facilities, and \$243k increase in custodial contracts.
	Plant Support	\$ 2,096,673	
(4)			Established permanent budget for system assessment due to audit and legal functions being moved to the system office.
	System Assessment	\$ 902,592	
(5) Debt Service		\$ (792,818)	Reduction in scheduled debt service to be paid from designated funds.
(6) Auxiliary		\$ (516,000)	Decrease in athletic support from designated funds.
(7) Other		\$ 221,250	Increased transfer from College of Business for support of graduate programs.

Texas State University

Table C 1
Auxiliary Funds
Revenues and Transfers

	FY 2018		FY 2019		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Fees							
Athletic Fee	\$ 18,211,000		\$ 19,160,000		\$ 949,000	5.21%	(1)
Medical Service Fee	\$ 4,081,000		\$ 4,019,000		\$ (62,000)	-1.52%	
Student Service Fee	\$ 7,000,000		\$ 6,940,000		\$ (60,000)	-0.86%	
Recreational Sport Fee	\$ 7,000,000		\$ 6,935,000		\$ (65,000)	-0.93%	
Student Center Fee	\$ 6,107,000		\$ 7,374,700		\$ 1,267,700	20.76%	(2)
Student Bus Fee	\$ 7,074,000		\$ 7,005,500		\$ (68,500)	-0.97%	
ID Card Fee	\$ -	\$ -	\$ -	\$ -	-	0.00%	
Other	\$ -	\$ -	\$ -	\$ -	-	0.00%	
Total Fees	\$ 49,473,000		\$ 51,434,200		\$ 1,961,200	3.96%	
Sales and Services				\$ -		0.00%	
Housing	\$ 45,812,000		\$ 45,580,000		\$ (232,000)	-0.51%	
Dining	\$ 15,250,000		\$ 16,000,000		\$ 750,000	4.92%	
Parking	\$ 7,754,000		\$ 7,871,000		\$ 117,000	1.51%	
Athletics	\$ 6,974,000		\$ 7,373,000		\$ 399,000	5.72%	(3)
Bookstore	\$ 8,750,000		\$ 8,500,000		\$ (250,000)	-2.86%	
Other	\$ 6,313,000		\$ 6,591,930		\$ 278,930	4.42%	
Total Sales and Services	\$ 90,853,000		\$ 91,915,930		\$ 1,062,930	1.17%	
Investment Income	\$ 2,313,000		\$ 2,057,000		\$ (256,000)	-11.07%	(4)
Other Income	\$ -	\$ -	\$ -	\$ -	-	0.00%	
Total Revenues	\$ 142,639,000		\$ 145,407,130		\$ 2,768,130	1.94%	
Transfers In							
Designated Tuition	\$ 5,369,000		\$ 4,853,000		\$ (516,000)	-9.61%	(5)
Other	\$ 1,970,000		\$ 1,714,000		\$ (256,000)	-12.99%	(6)
Total Transfers In	\$ 7,339,000		\$ 6,567,000		\$ (772,000)	-10.52%	
Budgeted Fund Balances	\$ -	\$ -	\$ -	\$ -	-	0.00%	
Total Budgeted Funds	\$ 149,978,000		\$ 151,974,130		\$ 1,996,130	1.33%	

Texas State University

Table C 1
Auxiliary Funds
Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
(1)	Athletic Fee	\$ 949,000	Reflects the Board-authorized fee increase of \$1/crhr for FY19.
(2)	Student Center Fee	\$ 1,267,700	Reflects the Board-authorized fee increase of \$18/semester for FY19.
(3)	Athletics	\$ 399,000	Increase in expected program revenue from new and continuing initiatives.
(4)	Investment Income	\$ (256,000)	Adjusted to more accurately reflect expected revenue.
(5)	Designated Tuition	\$ (516,000)	Decrease in athletic program support from designated funds.
(6)	Transfers In - Other	\$ (256,000)	Reduction in athletic program support from other designated funds.

Texas State University

Table C 2
Auxiliary Funds
Budgeted Expenditures

	FY 2018		FY 2019		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Athletic Fee	\$ 18,211,000	\$	19,160,000	\$	949,000	5.21%	(1)
Medical Service Fee	\$ 3,810,105	\$	3,747,363	\$	(62,742)	-1.65%	
Student Service Fee	\$ 7,000,000	\$	6,940,000	\$	(60,000)	-0.86%	
Recreational Sport Fee	\$ 4,826,450	\$	4,817,700	\$	(8,750)	-0.18%	
Student Center Fee	\$ 5,200,750	\$	6,471,450	\$	1,270,700	24.43%	(2)
Student Bus Fee	\$ 7,187,000	\$	7,118,500	\$	(68,500)	-0.95%	
ID Card Fee	\$ -	\$	-	\$	-	0.00%	
Total Fee Based Expenditures	\$ 46,235,305	\$	48,255,013	\$	2,019,708	4.37%	
Housing	\$ 30,811,207	\$	30,749,161	\$	(62,046)	-0.20%	
Dining	\$ 14,109,038	\$	14,858,597	\$	749,559	5.31%	(3)
Parking	\$ 3,675,787	\$	3,707,249	\$	31,462	0.86%	
Athletics	\$ 10,019,984	\$	9,611,100	\$	(408,884)	-4.08%	
Bookstore	\$ 8,462,668	\$	8,211,780	\$	(250,888)	-2.96%	
Other	\$ 5,818,000	\$	6,096,930	\$	278,930	4.79%	
Total Sales & Services Based Expenditures	\$ 72,896,684	\$	73,234,817	\$	338,133	0.46%	
Transfers Out							
Debt Service							
Medical Service	\$ 270,895	\$	271,637	\$	742	0.27%	
Athletics	\$ 4,293,016	\$	4,328,900	\$	35,884	0.84%	
Student Center	\$ 906,250	\$	903,250	\$	(3,000)	-0.33%	
Student Service	\$ -	\$	-	\$	-	0.00%	
Housing	\$ 15,000,793	\$	14,830,839	\$	(169,954)	-1.13%	
Dining	\$ 1,140,962	\$	1,141,403	\$	441	0.04%	
Parking and Public Safety	\$ 4,078,213	\$	4,163,752	\$	85,539	2.10%	
Recreational Sports	\$ 2,173,550	\$	2,117,300	\$	(56,250)	-2.59%	
Other	\$ 1,012,332	\$	1,013,220	\$	888	0.09%	
Real Estate Rental	\$ -	\$	-	\$	-	0.00%	
Vending	\$ -	\$	-	\$	-	0.00%	
Designated Funds	\$ -	\$	-	\$	-	0.00%	
Other	\$ 1,970,000	\$	1,714,000	\$	(256,000)	-12.99%	(4)
Total Transfers Out	\$ 30,846,011	\$	30,484,301	\$	(361,710)	-1.17%	
Total Budgeted Expenditures & Transfers Out	\$ 149,978,000	\$	151,974,130	\$	1,996,130	1.33%	

Texas State University

Table C 2
Auxiliary Funds
Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
(1)	Athletic Fee	\$ 949,000	Increase in program expenditures.
(2)	Student Center Fee	\$ 1,270,700	Reflects budgeted increases in operating expenditures
(3)	Dining	\$ 749,559	Adjusted to more accurately reflect expected revenue.
(4)	Transfers Out - Other	\$ (256,000)	Reduction in athletic program support.

Texas State University

Table D
Intercollegiate Athletics
Estimated Revenue and Budgeted Expenditures
Fiscal Year 2019

	MEN					WOMEN				
	FOOTBALL	BASKETBALL	BASEBALL	TRACK	OTHER	BASKETBALL	VOLLEYBALL	SOFTBALL	TRACK	OTHER
Revenues										
Sales and Service										
Gate Receipts/Parking	\$ 800,000	\$ 50,000	\$ 75,000	\$ -	\$ -	\$ 10,000	\$ 7,000	\$ 15,000	\$ -	\$ -
Game Guarantees	\$ 1,200,000	\$ 185,000	\$ 3,000	\$ -	\$ -	\$ 45,000	\$ 7,000	\$ -	\$ -	\$ -
Concessions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other										
Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licensing Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Camps	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NCAA Revenue Sharing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Stadium Operations	\$ 814,000	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 7,000	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Sales and Services	\$ 2,814,000	\$ 235,000	\$ 138,000	\$ -	\$ -	\$ 55,000	\$ 14,000	\$ 22,000	\$ -	\$ -
Designated Tuition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Athletic Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Tuition and Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Budgeted Fund Balances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Budgeted Funds	\$ 2,814,000	\$ 235,000	\$ 138,000	\$ -	\$ -	\$ 55,000	\$ 14,000	\$ 22,000	\$ -	\$ -
Expenditures										
Salaries	\$ 1,935,106	\$ 672,315	\$ 232,163	\$ 138,165	\$ 80,921	\$ 394,005	\$ 176,571	\$ 180,192	\$ 139,316	\$ 277,235
Benefits	\$ 628,909	\$ 218,502	\$ 75,453	\$ 44,904	\$ 26,299	\$ 128,052	\$ 57,386	\$ 58,562	\$ 45,278	\$ 90,101
Travel	\$ 1,134,529	\$ 311,875	\$ 257,070	\$ 136,150	\$ 45,328	\$ 301,000	\$ 180,105	\$ 220,837	\$ 140,150	\$ 287,248
Scholarships	\$ 2,686,000	\$ 410,800	\$ 369,720	\$ 398,160	\$ 142,200	\$ 474,000	\$ 379,200	\$ 379,200	\$ 568,800	\$ 884,800
Other Maintenance & Operating	\$ 1,075,471	\$ 74,618	\$ 80,735	\$ 17,036	\$ 12,850	\$ 56,000	\$ 27,877	\$ 31,779	\$ 18,036	\$ 40,554
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Budgeted Expenditures	\$ 7,460,015	\$ 1,688,110	\$ 1,015,141	\$ 734,415	\$ 307,598	\$ 1,353,057	\$ 821,139	\$ 870,570	\$ 911,580	\$ 1,579,938

Table D
Intercollegiate Athletics
Estimated Revenue and Budgeted Expenditures
Fiscal Year 2019

	TOTAL MEN	TOTAL WOMEN	OTHER ACTIVITIES	ADMIN	GRAND TOTAL
Revenues					
Sales & Services					
Gate Receipts	\$ 925,000	\$ 32,000	\$ -	\$ -	\$ 957,000
Games Guarantees	\$ 1,388,000	\$ 52,000	\$ -	\$ -	\$ 1,440,000
Concessions	\$ -	\$ -	\$ -	\$ 215,000	\$ 215,000
Other					
Advertising	\$ -	\$ -	\$ -	\$ 625,000	\$ 625,000
Licensing Fee	\$ -	\$ -	\$ -	\$ 350,000	\$ 350,000
NCAA Revenue Sharing	\$ -	\$ -	\$ -	\$ 1,550,000	\$ 1,550,000
Camps	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000
Stadium Operations	\$ 874,000	\$ 7,000	\$ -	\$ -	\$ 881,000
Other	\$ -	\$ -	\$ -	\$ 1,205,000	\$ 1,205,000
Total Sales and Services	\$ 3,187,000	\$ 91,000	\$ -	\$ 4,095,000	\$ 7,373,000
Designated Tuition	\$ -	\$ -	\$ -	\$ 6,567,000	\$ 6,567,000
Athletic Fee	\$ -	\$ -	\$ -	\$ 19,160,000	\$ 19,160,000
Total Tuition and Fees	\$ -	\$ -	\$ -	\$ 25,727,000	\$ 25,727,000
Budgeted Fund Balances	\$ -	\$ -	\$ -	\$ -	\$ -
Total Budgeted Funds	\$ 3,187,000	\$ 91,000	\$ -	\$ 29,822,000	\$ 33,100,000
Expenditures					
Salaries	\$ 3,058,670	\$ 1,167,319	\$ -	\$ 3,088,989	\$ 7,314,978
Fringe Benefits	\$ 994,068	\$ 379,379	\$ -	\$ 1,003,553	\$ 2,377,000
Travel	\$ 1,884,952	\$ 1,129,340	\$ -	\$ 219,647	\$ 3,233,939
Scholarships	\$ 4,006,880	\$ 2,686,000	\$ -	\$ 1,057,501	\$ 7,750,381
O&M	\$ 1,260,710	\$ 174,246	\$ -	\$ 6,169,636	\$ 7,604,592
Capital	\$ -	\$ -	\$ -	\$ 76,109	\$ 76,109
Debt Service	\$ -	\$ -	\$ -	\$ 4,328,900	\$ 4,328,900
Other	\$ -	\$ -	\$ -	\$ 414,101	\$ 414,101
Total Budgeted Expenditures	\$ 11,205,280	\$ 5,536,284	\$ -	\$ 16,358,436	\$ 33,100,000

Texas State University

TABLE E
Student Services and Activities Financed by Student Services Fees
Estimated Revenue, Fund Balances and Budgeted Expenditures

	FY 2018		FY 2019		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Student Services Fee per Semester Credit Hour	\$	10	\$	10	\$	-	0.00%
Student Services Fee Fund Balance at Beginning of Year (Net of Encumbrances)	\$	3,987,071	\$	3,745,411	\$	(241,660)	-6.06%
Forecasted Revenue:							
SSF Revenue	\$	7,000,000	\$	6,940,000	\$	(60,000)	-0.86%
Revenue Earned from Activities	\$	-	\$	-	\$	-	0.00%
Interest Revenue	\$	-	\$	-	\$	-	0.00%
Transfer In	\$	-	\$	-	\$	-	0.00%
Total Forecasted Revenue:	\$	7,000,000	\$	6,940,000	\$	(60,000)	-0.86%
Budgeted Student Service Fee Expenditures:							
1. Textbook Rentals					\$	-	0.00%
2. Recreational Activities	\$	621,527	\$	622,773	\$	1,246	0.20%
3. Health and Hospital Services					\$	-	0.00%
4. Medical Services					\$	-	0.00%
5. Intramural and Intercollegiate Athletics					\$	-	0.00%
6. Artists and Lecture Series	\$	41,700	\$	41,700	\$	-	0.00%
7. Cultural Entertainment Series	\$	144,397	\$	145,153	\$	756	0.52%
8. Debating and Oratorical Activities	\$	47,590	\$	47,590	\$	-	0.00%
9. Student Publications	\$	278,121	\$	278,609	\$	488	0.18%
10. Student Government	\$	62,105	\$	62,105	\$	-	0.00%
11. Student Fee Advisory Committee	\$	1,612	\$	1,612	\$	-	0.00%
12. Student Transportation Services Other Than Those in TEC 54.504, 511, 512, 513	\$	42,440	\$	42,440	\$	-	0.00%
13. Other (See Detail Below)	\$	6,002,168	\$	6,088,428	\$	86,260	1.44%
Total Budgeted Expenditures	\$	7,241,660	\$	7,330,409	\$	88,749	1.23%
Estimated Student Services Fee Fund Balance at End of Year	\$	3,745,411	\$	3,355,001	\$	(390,409)	-10.42%

Student Services Advisory Committee Meeting:

01/01/2018

TABLE E
Student Services and Activities Financed by Student Services Fees
Estimated Revenue, Fund Balances and Budgeted Expenditures

	FY 2018	FY 2019	Variance		Note
	APPROVED BUDGET	PROPOSED BUDGET	DOLLAR	PERCENT	
Detail of Other:					
Scholarships	\$ 107,320	\$ 107,320	\$ -	0.00%	
Student Programming & Services	\$ 3,920,506	\$ 3,953,452	\$ 32,946	0.84%	
Student Travel	\$ 88,775	\$ 88,775	\$ -	0.00%	
Central-Benefits, Administrative Overhead, Pay Increases	\$ 1,885,567	\$ 1,938,882	\$ 53,315	2.83%	
Total Other	\$ 6,002,168	\$ 6,088,428	\$ 86,260	1.44%	

Texas State University

Table F
Matrix of Budgeted Operating Expenses

	Instruction		Research		Public Service		Academic Support		Student Services		Institutional Support		Operation & Maintenance of Plant		Scholarships/ Fellowships		Auxiliary		Total Expenses	
Salary	\$	153,000,273	\$	7,347,359	\$	1,050,055	\$	26,698,837	\$	21,059,129	\$	25,210,107	\$	15,918,258	\$	-	\$	20,339,828	\$	270,623,845
Benefits	\$	42,667,393	\$	1,695,265	\$	327,172	\$	7,194,799	\$	5,452,338	\$	13,549,424	\$	2,565,148	\$		\$	6,217,603	\$	79,669,142
Travel	\$	2,965,333	\$	31,635	\$	23,000	\$	328,623	\$	394,495	\$	268,558	\$	34,703	\$		\$	3,361,939	\$	7,408,286
O&M	\$	13,647,256	\$	8,981,643	\$	871,769	\$	14,105,064	\$	8,957,862	\$	14,464,870	\$	9,356,692	\$	39,878,307	\$	56,637,583	\$	166,901,045
Utilities							\$		\$	6,000			\$	20,265,596			\$	12,249,000	\$	32,520,596
Capital							\$	6,870,973	\$	15,000			\$	320,000			\$	1,434,733	\$	8,640,706
Other	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Total Budget	\$	212,280,255	\$	18,055,902	\$	2,271,996	\$	55,198,296	\$	35,884,823	\$	53,492,959	\$	48,460,396	\$	39,878,307	\$	100,240,686	\$	565,763,619

Texas State University

Recapitulation of Budgeted Revenues, Expenditures, Transfers, and Use of Reserves
For Fiscal Year Ending August 31, 2019

	Estimated Revenues	Transfers In	Budgeted Use of Reserves	Total Budgeted Sources	Budgeted Expenditures	Transfers Out	Total Budgeted Uses	Net Transfers *
Educational & General	\$ 230,567,405	\$ 54,410,874	\$ -	\$ 284,978,279	\$ (225,623,548)	\$ (59,354,731)	\$ (284,978,279)	\$ (4,943,857)
Designated	\$ 279,990,428	\$ 7,352,688	\$ -	\$ 287,343,116	\$ (218,650,242)	\$ (68,692,874)	\$ (287,343,116)	\$ (61,340,186)
Auxiliary Enterprises	\$ 145,407,130	\$ 6,567,000	\$ -	\$ 151,974,130	\$ (121,489,829)	\$ (30,484,301)	\$ (151,974,130)	\$ (23,917,301)
Total	<u>\$ 655,964,963</u>	<u>\$ 68,330,562</u>	<u>\$ -</u>	<u>\$ 724,295,525</u>	<u>\$ (565,763,619)</u>	<u>\$ (158,531,906)</u>	<u>\$ (724,295,525)</u>	<u>\$ (90,201,343)</u>

July 16, 2018

Members of the Board of Regents
The Texas State University System

Dear Regents:

This letter provides the following recommendations for the annual budget of Lamar Institute of Technology (LIT) for the fiscal year beginning September 1, 2018. The budget was prepared assuming flat enrollment for FY 2019 compared to FY 2017. The proposed budget includes all educational and general, designated, and auxiliary enterprise activities.

Education and General Funds

LIT's General Revenue Appropriation decreased overall by 1.5% or \$142,482 from FY2018. This was caused by the Tuition Revenue Bond (TRB) Debt Service decrease of \$144,029. Higher Education Funds (HEF) appropriations remained at \$2,580,521. These funds will be used for needed renovations of facilities. Being focused on efficiencies, the institution realized a \$326,000 cost savings which was used to reinvest into the following:

- A 3% raise to full time employees employed more than 6 months.
- An increase in adjunct pay from \$43.75 per hour to \$45.
- Pay to development on line courses of \$500.
- An increase of \$3,000 in the stipend of Department Chairs.

Our employees are very important for the success of LIT and we are excited to provide these changes. As a part of our shared governance and our budget process, a 'College Conservation' with all faculty and staff was instituted in April to gather input related to budget priorities.

Designated Funds

Designated funds are allocated to provide Academic programs with equipment and supplies. With a review of efficiencies, a 7.6% reduction of maintenance and operations was realized from 2018 in the amount of \$45,360. Also those areas that support Academics, such as Marketing, Student Success, Facilities and Information Technology are funded by Designated funds. An increase in Designated Tuition was approved by the board for Fall 2018 for an increase of 2.68% or \$132,269. A Designated transfer of \$280,144 was allocated to support the Education and General budget.

Auxiliary Funds

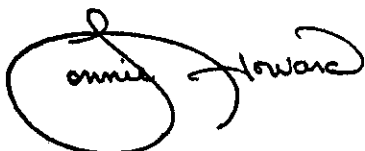
Auxiliary revenue for Student Center Fees, Health Center Fees, and Recreational Sports Center Fees of \$690,910 are collected from LIT students and passed to Lamar University for use of their facilities. Student Services Fees, Student ID Fees, and Parking Fees of \$1,454,436 are collected and expended at LIT. LIT continues to operate Megabytes (which includes some hot meal options) for students, faculty, and staff.

Conclusion

Despite LIT starting its Fall 2017 semester with Hurricane Harvey, an 8% enrollment growth was realized. The Fire Academy was a total loss but thanks to local fire departments this program was not interrupted. Our Institution will remain fiscally responsible in its spending and will continue to look at cost-savings in all areas. With steady enrollment growth every long semester, plans for **10,000 students in 10 years** (our college's long range goal) has been incorporated in our updated Master Plan which will be presented to the board in November.

In short, LIT continues to operate financially, provide an excellent education to our students, and be a quality place to work for our faculty and staff.

Respectfully,

A handwritten signature in black ink, appearing to read "Lonnie Howard", enclosed within a large, loopy circular flourish.

Dr. Lonnie L. Howard
President

A handwritten signature in black ink, appearing to read "Bonnie Albright", written in a cursive style.

Bonnie Albright
Vice President of Finance and Operations

Lamar Institute of Technology

Table A 1
Educational and General Funds
Revenues and Transfers

	FY 2018		FY 2019		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Total Statutory Tuition and Fees	\$	3,017,034	\$	3,017,034	\$	-	0.00%
State Appropriation							
Bill Pattern General Revenue	\$	9,829,225	\$	9,686,743	\$	(142,482)	-1.45%
Benefits	\$	2,618,602	\$	2,660,941	\$	42,339	1.62%
Higher Education Fund	\$	2,580,521	\$	2,580,521	\$	-	0.00%
Hazlewood Reimbursement	\$	-	\$	40,344	\$	40,344	100.00%
Other	\$	-	\$	-	\$	-	0.00%
Total State Appropriations	\$	15,028,348	\$	14,968,549	\$	(59,799)	-0.40%
Other Revenue	\$	9,693	\$	14,027	\$	4,334	44.71%
Total Revenues	\$	18,055,075	\$	17,999,610	\$	(55,465)	-0.31%
Transfers In							
Designated Tuition	\$	280,144	\$	280,144	\$	-	0.00%
Technology Service Fee	\$	-	\$	-	\$	-	0.00%
Other	\$	-	\$	-	\$	-	0.00%
Total Transfers In	\$	280,144	\$	280,144	\$	-	0.00%
Budgeted Fund Balances	\$	-	\$	-	\$	-	0.00%
Total Budgeted Funds	\$	18,335,219	\$	18,279,754	\$	(55,465)	-0.30%

Lamar Institute of Technology

Table A 2
Educational and General Funds
Budgeted Expenditures

	FY 2018		FY 2019		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Instruction Support	\$ 9,206,957	\$	9,492,355	\$	285,398	3.10%	
Research / Organized Research	\$ -	\$	-	\$	-	0.00%	
Public Service	\$ 847,902	\$	783,736	\$	(64,166)	-7.57%	
Academic Support	\$ 861,676	\$	765,635	\$	(96,041)	-11.15%	
Student Service Support	\$ 497,354	\$	472,845	\$	(24,509)	-4.93%	
Institutional Support	\$ 2,291,073	\$	2,272,416	\$	(18,657)	-0.81%	
Plant Support	\$ 683,655	\$	690,194	\$	6,539	0.96%	
Scholarships & Fellowships	\$ -	\$	-	\$	-	0.00%	
Total Expenditures	\$ 14,388,617	\$	14,477,181	\$	88,564	0.62%	
Transfers Out							
TPEG	\$ 390,000	\$	390,000	\$	-	0.00%	
TRB Debt Service	\$ 1,476,081	\$	1,332,052	\$	(144,029)	-9.76%	
HEF - Debt Service	\$ -	\$	-	\$	-	0.00%	
HEF - Plant	\$ 2,080,521	\$	2,080,521	\$	-	0.00%	
Other	\$ -	\$	-	\$	-	0.00%	
Total Transfers Out	\$ 3,946,602	\$	3,802,573	\$	(144,029)	-3.65%	
Total Budgeted Expenditures & Transfers Out	\$ 18,335,219	\$	18,279,754	\$	(55,465)	-0.30%	

Lamar Institute of Technology

Table B 1
Designated Funds
Revenues and Transfers

	FY 2018		FY 2019		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Tuition and Fees							
Designated Tuition	\$	4,931,548	\$	5,063,817	\$	132,269	2.68%
Advising Fee	\$	-	\$	-	\$	-	0.00%
Technology Use / Computer Service Fee	\$	1,065,522	\$	1,031,702	\$	(33,820)	-3.17%
Environmental Service Fee	\$	-	\$	-	\$	-	0.00%
ID / One-Card Fee	\$	-	\$	-	\$	-	0.00%
Library Fee	\$	289,917	\$	289,917	\$	-	0.00%
International Education Fee	\$	-	\$	-	\$	-	0.00%
Student Publication Fee	\$	-	\$	-	\$	-	0.00%
Academic Program Fees	\$	433,210	\$	433,210	\$	-	0.00%
Distance Learning Fee	\$	160,000	\$	160,000	\$	-	0.00%
Records Fee	\$	-	\$	-	\$	-	0.00%
Recreation Fee	\$	-	\$	-	\$	-	0.00%
University Center Fee	\$	-	\$	-	\$	-	0.00%
International Study Fee	\$	-	\$	-	\$	-	0.00%
Repeat Fee	\$	-	\$	-	\$	-	0.00%
Other	\$	195,300	\$	114,763	\$	(80,537)	-41.24%
Total Tuition and Fees	\$	7,075,497	\$	7,093,409	\$	17,912	0.25%
Investment Income	\$	11,362	\$	19,903	\$	8,541	75.17%
Other Revenue	\$	17,000	\$	17,000	\$	-	0.00%
Total Revenues	\$	7,103,859	\$	7,130,312	\$	26,453	0.37%
Transfers In							
TPEG	\$	390,000	\$	390,000	\$	-	0.00%
Auxiliary Funds	\$	-	\$	-	\$	-	0.00%
Other	\$	-	\$	-	\$	-	0.00%
Total Transfers In	\$	390,000	\$	390,000	\$	-	0.00%
Budgeted Fund Balances	\$	-	\$	-	\$	-	0.00%
Total Budgeted Funds	\$	7,493,859	\$	7,520,312	\$	26,453	0.35%

Lamar Institute of Technology

Table B 2
Designated Funds
Budgeted Expenditures

	FY 2018		FY 2019		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Instruction Support	\$	597,466	\$	552,106	\$ (45,360)	-7.59%	
Research / Organized Research	\$	-	\$	-	\$ -	0.00%	
Public Service	\$	535,184	\$	460,013	\$ (75,171)	-14.05%	
Academic Support	\$	209,400	\$	185,799	\$ (23,601)	-11.27%	
Student Support	\$	98,733	\$	93,483	\$ (5,250)	-5.32%	
Institutional Support	\$	3,296,063	\$	3,381,898	\$ 85,835	2.60%	
Plant Support	\$	830,000	\$	860,000	\$ 30,000	3.61%	
Scholarships & Fellowships	\$	877,491	\$	877,491	\$ -	0.00%	
Total Expenditures	\$	6,444,337	\$	6,410,790	\$ (33,547)	-0.52%	
Transfers Out							
System Assessment	\$	153,347	\$	222,264	\$ 68,917	44.94%	
Debt Service	\$	-	\$	-	\$ -	0.00%	
E&G	\$	280,144	\$	280,144	\$ -	0.00%	
Auxiliary	\$	8,917	\$	-	\$ (8,917)	-100.00%	
Other	\$	607,114	\$	607,114	\$ -	0.00%	
Total Transfers Out	\$	1,049,522	\$	1,109,522	\$ 60,000	5.72%	
Total Budgeted Expenditures & Transfers Out	\$	7,493,859	\$	7,520,312	\$ 26,453	0.35%	

Lamar Institute of Technology

Table C 1
Auxiliary Funds
Revenues and Transfers

	FY 2018		FY 2019		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Fees							
Athletic Fee	\$ -	\$	-	\$	-	0.00%	
Medical Service Fee	\$ 182,331	\$	182,331	\$	-	0.00%	
Student Service Fee	\$ 1,106,000	\$	1,192,000	\$	86,000	7.78%	
Recreational Sport Fee	\$ 366,212	\$	366,212	\$	-	0.00%	
Student Center Fee	\$ 142,367	\$	142,367	\$	-	0.00%	
Student Bus Fee	\$ -	\$	-	\$	-	0.00%	
ID Card Fee	\$ 10,180	\$	10,180	\$	-	0.00%	
Other	\$ 116,133	\$	116,133	\$	-	0.00%	
Total Fees	\$ 1,923,223	\$	2,009,223	\$	86,000	4.47%	
Sales and Services	\$ -	\$	-	\$	-	0.00%	
Housing	\$ -	\$	-	\$	-	0.00%	
Dining	\$ 163,253	\$	136,123	\$	(27,130)	-16.62%	
Parking	\$ -	\$	-	\$	-	0.00%	
Athletics	\$ -	\$	-	\$	-	0.00%	
Bookstore	\$ -	\$	-	\$	-	0.00%	
Other	\$ -	\$	-	\$	-	0.00%	
Total Sales and Services	\$ 163,253	\$	136,123	\$	(27,130)	-16.62%	
Investment Income	\$ -	\$	-	\$	-	0.00%	
Other Income	\$ -	\$	-	\$	-	0.00%	
Total Revenues	\$ 2,086,476	\$	2,145,346	\$	58,870	2.82%	
Transfers In							
Designated Tuition	\$ 8,917	\$	-	\$	(8,917)	-100.00%	
Other	\$ -	\$	-	\$	-	0.00%	
Total Transfers In	\$ 8,917	\$	-	\$	(8,917)	-100.00%	
Budgeted Fund Balances	\$ -	\$	-	\$	-	0.00%	
Total Budgeted Funds	\$ 2,095,393	\$	2,145,346	\$	49,953	2.38%	

Lamar Institute of Technology

Table C 2
Auxiliary Funds
Budgeted Expenditures

	FY 2018		FY 2019		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Athletic Fee	\$	-	\$	-	\$	-	0.00%
Medical Service Fee	\$	182,331	\$	182,331	\$	-	0.00%
Student Service Fee	\$	1,106,000	\$	998,123	\$	(107,877)	-9.75%
Recreational Sport Fee	\$	366,212	\$	366,212	\$	-	0.00%
Student Center Fee	\$	142,367	\$	142,367	\$	-	0.00%
Student Bus Fee			\$	-	\$	-	0.00%
ID Card Fee	\$	126,313	\$	126,313	\$	-	0.00%
Total Fee Based Expenditures	\$	1,923,223	\$	1,815,346	\$	(107,877)	-5.61%
Housing	\$	-	\$	-	\$	-	0.00%
Dining	\$	172,170	\$	330,000	\$	157,830	91.67%
Parking	\$	-	\$	-	\$	-	0.00%
Athletics	\$	-	\$	-	\$	-	0.00%
Bookstore	\$	-	\$	-	\$	-	0.00%
Other	\$	-	\$	-	\$	-	0.00%
Total Sales & Services Based Expenditures	\$	172,170	\$	330,000	\$	157,830	91.67%
Transfers Out							
Debt Service							
Medical Service	\$	-	\$	-	\$	-	0.00%
Athletics	\$	-	\$	-	\$	-	0.00%
Student Center	\$	-	\$	-	\$	-	0.00%
Student Service	\$	-	\$	-	\$	-	0.00%
Housing	\$	-	\$	-	\$	-	0.00%
Dining	\$	-	\$	-	\$	-	0.00%
Parking and Public Safety	\$	-	\$	-	\$	-	0.00%
Recreational Sports	\$	-	\$	-	\$	-	0.00%
Other	\$	-	\$	-	\$	-	0.00%
Real Estate Rental	\$	-	\$	-	\$	-	0.00%
Vending	\$	-	\$	-	\$	-	0.00%
Designated Funds	\$	-	\$	-	\$	-	0.00%
Other	\$	-	\$	-	\$	-	0.00%
Total Transfers Out	\$	-	\$	-	\$	-	0.00%
Total Budgeted Expenditures & Transfers Out	\$	2,095,393	\$	2,145,346	\$	49,953	2.38%

Lamar Institute of Technology

TABLE E
Student Services and Activities Financed by Student Services Fees
Estimated Revenue, Fund Balances and Budgeted Expenditures

	FY 2018		FY 2019		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Student Services Fee per Semester Credit Hour	\$	24	\$	24	\$	-	0.00%
Student Services Fee Fund Balance at Beginning of Year (Net of Encumbrances)	\$	3,143,932	\$	3,072,845	\$	(71,087)	-2.26%
Forecasted Revenue:							
SSF Revenue	\$	1,106,000	\$	1,192,000	\$	86,000	7.78%
Revenue Earned from Activities	\$	-	\$	-	\$	-	0.00%
Interest Revenue	\$	5,000	\$	5,000	\$	-	0.00%
Transfer In	\$	-	\$	-	\$	-	0.00%
Total Forecasted Revenue:	\$	1,111,000	\$	1,197,000	\$	86,000	7.74%
Budgeted Student Service Fee Expenditures:							
1. Textbook Rentals	\$	-	\$	-	\$	-	0.00%
2. Recreational Activities	\$	225,630	\$	229,540	\$	3,910	1.73%
3. Health and Hospital Services	\$	-	\$	-	\$	-	0.00%
4. Medical Services	\$	-	\$	-	\$	-	0.00%
5. Intramural and Intercollegiate Athletics	\$	-	\$	-	\$	-	0.00%
6. Artists and Lecture Series	\$	13,000	\$	10,000	\$	(3,000)	-23.08%
7. Cultural Entertainment Series	\$	33,800	\$	29,800	\$	(4,000)	-11.83%
8. Debating and Oratorical Activities	\$	-	\$	-	\$	-	0.00%
9. Student Publications	\$	-	\$	-	\$	-	0.00%
10. Student Government	\$	85,435	\$	106,235	\$	20,800	24.35%
11. Student Fee Advisory Committee	\$	-	\$	-	\$	-	0.00%
12. Student Transportation Services Other Than Those in TEC 54.504, 511, 512, 513	\$	-	\$	-	\$	-	0.00%
13. Other (See Detail Below)	\$	969,832	\$	1,499,659	\$	529,827	54.63%
Total Budgeted Expenditures	\$	1,327,697	\$	1,875,234	\$	547,537	41.24%
Estimated Student Services Fee Fund Balance at End of Year	\$	2,927,235	\$	2,394,611	\$	(532,624)	-18.20%

Student Services Advisory Committee Meeting:

04/28/2018

Lamar Institute of Technology

TABLE E
Student Services and Activities Financed by Student Services Fees
Estimated Revenue, Fund Balances and Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
(1)	Equipment/Furniture Student Success	\$ 250,000	For the T-1 construction project - the students voted to used funds to purchase equipment and furniture in the new building for Student Success.
(2)	Megabytes Food Services	\$ 215,000	To keep food costs low and have a convenient place on campus to purchase food between class, the students voted to fund the loss on food service not to exceed \$215,000.

TABLE E
Student Services and Activities Financed by Student Services Fees
Estimated Revenue, Fund Balances and Budgeted Expenditures

	FY 2018		FY 2019		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Detail of Other:							
Media Lab	\$ -	\$	44,838	\$	44,838	100.00%	
Online Tutoring - Distance Education	\$ 3,000	\$	6,003	\$	3,003	100.10%	
Public Information	\$ 400,000	\$	450,000	\$	50,000	12.50%	
Contingency	\$ 92,474	\$	50,000	\$	(42,474)	-45.93%	
Equipment/Furniture Student Success	\$ -	\$	250,000	\$	250,000	100.00%	1
Megabytes Food Service	\$ -	\$	215,000	\$	215,000	100.00%	2
Skills USA	\$ 73,500	\$	76,000	\$	2,500	3.40%	
Professional Tutors - Learning Lab	\$ 17,100	\$	22,800	\$	5,700	33.33%	
Salaries	\$ 383,758	\$	385,018	\$	1,260	0.33%	
Total Other	\$ 969,832	\$	1,499,659	\$	529,827	54.63%	

Lamar Institute of Technology

Table F
Matrix of Budgeted Operating Expenses

	Instruction		Research		Public Service		Academic Support		Student Services		Institutional Support		Operation & Maintenance of Plant		Scholarships/ Fellowships		Auxiliary		Total Expenses	
Salary	\$	7,200,000	\$	-	\$	574,000	\$	653,080	\$	208,000	\$	2,280,445	\$	300,000	\$	-	\$	404,000	\$	11,619,525
Benefits	\$	2,660,000	\$	-	\$	173,000	\$	236,354	\$	74,000	\$	622,646	\$	70,000	\$	-	\$	160,000	\$	3,996,000
Travel	\$	-	\$	-	\$	15,000	\$	62,000	\$	13,000	\$	50,000	\$	-	\$	-	\$	48,000	\$	188,000
O&M	\$	50,000	\$	-	\$	-	\$	-	\$	-	\$	850,000	\$	573,194	\$	-	\$	15,000	\$	1,488,194
Utilities	\$	5,000	\$	-	\$	-	\$	-	\$	3,000	\$	630,000	\$	372,000	\$	-	\$	-	\$	1,010,000
Capital	\$	-	\$	-	\$	20,000	\$	-	\$	25,000	\$	500,000	\$	-	\$	-	\$	25,000	\$	570,000
Other	\$	129,461	\$	-	\$	461,749	\$	-	\$	243,328	\$	721,223	\$	235,000	\$	877,491	\$	1,493,346	\$	4,161,598
Total Budget	\$	10,044,461	\$	-	\$	1,243,749	\$	951,434	\$	566,328	\$	5,654,314	\$	1,550,194	\$	877,491	\$	2,145,346	\$	23,033,317

Lamar Institute of Technology

Recapitulation of Budgeted Revenues, Expenditures, Transfers, and Use of Reserves
For Fiscal Year Ending August 31, 2019

	Estimated Revenues	Transfers In	Budgeted Use of Reserves	Total Budgeted Sources	Budgeted Expenditures	Transfers Out	Total Budgeted Uses	Net Transfers *
Educational & General	\$ 17,999,610	\$ 280,144	\$ -	\$ 18,279,754	\$ (14,477,181)	\$ (3,802,573)	\$ (18,279,754)	\$ (3,522,429)
Designated	\$ 7,130,312	\$ 390,000	\$ -	\$ 7,520,312	\$ (6,410,790)	\$ (1,109,522)	\$ (7,520,312)	\$ (719,522)
Auxiliary Enterprises	\$ 2,145,346	\$ -	\$ -	\$ 2,145,346	\$ (2,145,346)	\$ -	\$ (2,145,346)	\$ -
Total	\$ 27,275,268	\$ 670,144	\$ -	\$ 27,945,412	\$ (23,033,317)	\$ (4,912,095)	\$ (27,945,412)	\$ (4,241,951)



July 6, 2018

The Honorable Regents:

We make the following declarations in conjunction with the submission of the Lamar State College – Orange budget and supporting Regents' Budget Summary for the fiscal year beginning September 1, 2018. The proposed budget encompasses the educational and general (E&G), designated, and auxiliary funds of the college.

Assumptions

Enrollment for FY 18 was flat in comparison to FY 17. Accordingly, we used the FY 18 enrollment figures as the basis for predicting the revenue we expect to earn in the coming fiscal year. We do not anticipate any major changes that would impact either revenue or expenses.

New Budget Initiatives

The current budget incorporates the non-formula funding that was approved during the last legislative session. We are continuing with the implementation of our maritime training program and the expansion of our Allied Health programs. The budget provides for equipping our Learning Technology department with the necessary tools to provide the best service to our online faculty and students, as well as supplement the learning experience for our traditional class offerings. We also budget for a significant technology upgrade to our computer labs on campus.

Budget Reductions

The college offered senior faculty that met specific criteria a voluntary separation agreement to terminate their employment at Lamar State College – Orange. The objective was to reduce faculty salary costs by replacing senior faculty with lower paid junior faculty. Four faculty members took advantage of the opportunity. They will be replaced by three new faculty hires. The cost of this program will be recouped in the first year. The operating budgets throughout the college remained flat and did not provide for any increases to accommodate inflation.

LAMAR STATE COLLEGE-ORANGE

410 Front Street ♦ Orange, Texas ♦ Phone: 409/883-7750 ♦ Fax: 409/882-3374

Through these reductions, the FY 2018 budget focuses on developing new programs and focusing resources to those initiatives.

E&G Funds

We used actual FY18 tuition revenue to project our FY19 figure. This resulted in a revenue decrease of less than 1%. We are again allocating an amount equal to 35 percent of total salaries to cover our portion of employee benefit costs. We are proposing to transfer \$1,434,450 from designated funds to E&G to support salaries and utility costs. Our HEF allocation is budgeted for debt service (\$340,100) and capital equipment (\$306,729). The balance of our HEF appropriation is reserved for future capital projects. The budget is reflective of the additional appropriation of \$673,852 for non-formula support for new Allied Health programs and the Maritime technology program.

Designated Funds

Overall tuition and fee revenue for designated funds is budgeted to be relatively flat. The college does budget for tuition revenue to increase over 2018 actual activity as a result of designated tuition increase previously approved by the Board effective this fall. However, waivers related to dual credit are budgeted to increase to reflect the trend regarding those waivers. The budget uses \$120,000 in computer use fee fund balance to cover costs for much needed upgrades in computer labs on campus and fund balance of \$70,557 in possible equipment needs in the area of workforce training.

Auxiliary Funds

The auxiliary fund budget mirrors last year's budget. Projected revenue will cover our projected expenses.

Salary Administration

The salaries of faculty and staff continue to be lower than those of our peer campuses. The proposed budget contains a modest salary increase of three percent to keep up with increases in the cost of living.

Conclusion

Despite challenges, Lamar State College – Orange remains in sound fiscal condition. We have adequate resources to maintain our commitment to quality instruction and associated support services. We have adequate financial reserves to handle any unanticipated contingencies.

Sincerely,



Dr. J. Michael Shahan
President



Jeff Horton, CPA
Vice President for Finance and Operations

Lamar State College-Orange

Table A 1
Educational and General Funds
Revenues and Transfers

	FY 2018		FY 2019	Variance		
	APPROVED BUDGET		PROPOSED BUDGET	DOLLAR	PERCENT	Note
Total Statutory Tuition and Fees	\$ 2,300,262	\$	2,281,692	\$ (18,570)	-0.81%	
State Appropriation						
Bill Pattern General Revenue	\$ 8,293,981	\$	8,056,076	\$ (237,905)	-2.87%	
Benefits	\$ 2,026,478	\$	2,083,250	\$ 56,772	2.80%	
Higher Education Fund	\$ 1,694,343	\$	1,694,343	\$ -	0.00%	
Hazlewood Reimbursement	\$ -	\$	-	\$ -	0.00%	
Other	\$ -	\$	-	\$ -	0.00%	
Total State Appropriations	\$ 12,014,802	\$	11,833,669	\$ (181,133)	-1.51%	
Other Revenue	\$ 15,000	\$	15,949	\$ 949	6.33%	
Total Revenues	\$ 14,330,064	\$	14,131,310	\$ (198,754)	-1.39%	
Transfers In						
Designated Tuition	\$ 1,609,366	\$	1,434,450	\$ (174,916)	-10.87%	
Technology Service Fee	\$ -	\$	-	\$ -	0.00%	
Other	\$ -	\$	-	\$ -	0.00%	
Total Transfers In	\$ 1,609,366	\$	1,434,450	\$ (174,916)	-10.87%	
Budgeted Fund Balances	\$ -	\$	-	\$ -	0.00%	
Total Budgeted Funds	\$ 15,939,430	\$	15,565,760	\$ (373,670)	-2.34%	

Lamar State College-Orange

Table A 2
Educational and General Funds
Budgeted Expenditures

	FY 2018		FY 2019		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Instruction Support	\$	7,231,548	\$	6,960,607	\$	(270,941)	-3.75%
Research / Organized Research	\$	-	\$	-	\$	-	0.00%
Public Service	\$	66,527	\$	76,798	\$	10,271	15.44%
Academic Support	\$	1,337,237	\$	1,326,139	\$	(11,098)	-0.83%
Student Service Support	\$	925,696	\$	964,127	\$	38,431	4.15%
Institutional Support	\$	1,810,583	\$	1,827,490	\$	16,907	0.93%
Plant Support	\$	1,631,393	\$	1,707,803	\$	76,410	4.68%
Scholarships & Fellowships	\$	-	\$	-	\$	-	0.00%
Total Expenditures	\$	13,002,984	\$	12,862,964	\$	(140,020)	-1.08%
Transfers Out							
TPEG	\$	403,902	\$	395,583	\$	(8,319)	-2.06%
TRB Debt Service	\$	1,158,403	\$	919,599	\$	(238,804)	-20.61%
HEF - Debt Service	\$	342,300	\$	340,100	\$	(2,200)	-0.64%
HEF - Plant	\$	1,031,841	\$	1,047,514	\$	15,673	1.52%
Other	\$	-	\$	-	\$	-	0.00%
Total Transfers Out	\$	2,936,446	\$	2,702,796	\$	(233,650)	-7.96%
Total Budgeted Expenditures & Transfers Out	\$	15,939,430	\$	15,565,760	\$	(373,670)	-2.34%

Lamar State College-Orange

Table A 2
Educational and General Funds
Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT	EXPLANATION
		CHANGED	
(1)	TRB Debt Service	\$ (238,804)	Last payment made on Series 2008 and Series 2015A debt in FY18.

Lamar State College-Orange

Table B 1
Designated Funds
Revenues and Transfers

	FY 2018		FY 2019		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Tuition and Fees							
Designated Tuition	\$	3,691,345	\$	3,663,174	\$	(28,171)	-0.76%
Advising Fee	\$	-	\$	-	\$	-	0.00%
Technology Use / Computer Service Fee	\$	964,110	\$	981,149	\$	17,039	1.77%
Environmental Service Fee	\$	-	\$	-	\$	-	0.00%
ID / One-Card Fee	\$	-	\$	-	\$	-	0.00%
Library Fee	\$	130,428	\$	131,750	\$	1,322	1.01%
International Education Fee	\$	-	\$	-	\$	-	0.00%
Student Publication Fee	\$	-	\$	-	\$	-	0.00%
Academic Program Fees	\$	-	\$	-	\$	-	0.00%
Distance Learning Fee	\$	-	\$	-	\$	-	0.00%
Records Fee	\$	-	\$	-	\$	-	0.00%
Recreation Fee	\$	-	\$	-	\$	-	0.00%
University Center Fee	\$	-	\$	-	\$	-	0.00%
International Study Fee	\$	-	\$	-	\$	-	0.00%
Repeat Fee	\$	-	\$	-	\$	-	0.00%
Other	\$	300,352	\$	318,334	\$	17,982	5.99%
Total Tuition and Fees	\$	5,086,235	\$	5,094,407	\$	8,172	0.16%
Investment Income	\$	77,805	\$	206,630	\$	128,825	165.57%
Other Revenue	\$	537,063	\$	536,670	\$	(393)	-0.07%
Total Revenues	\$	5,701,103	\$	5,837,707	\$	136,604	2.40%
Transfers In							
TPEG	\$	363,512	\$	356,025	\$	(7,487)	-2.06%
Auxiliary Funds	\$	73,400	\$	79,707	\$	6,307	8.59%
Other	\$	-	\$	-	\$	-	0.00%
Total Transfers In	\$	436,912	\$	435,732	\$	(1,180)	-0.27%
Budgeted Fund Balances	\$	54,438	\$	190,557	\$	136,119	250.04%
Total Budgeted Funds	\$	6,192,453	\$	6,463,996	\$	271,543	4.39%

Lamar State College-Orange

Table B 2
Designated Funds
Budgeted Expenditures

	FY 2018		FY 2019		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Instruction Support	\$	516,236	\$	798,471	\$	282,235	54.67%	(1)
Research / Organized Research	\$	-	\$	-	\$	-	0.00%	
Public Service	\$	610,368	\$	618,007	\$	7,639	1.25%	
Academic Support	\$	1,186,427	\$	1,149,750	\$	(36,677)	-3.09%	
Student Support	\$	86,341	\$	88,904	\$	2,563	2.97%	
Institutional Support	\$	1,274,969	\$	1,455,482	\$	180,513	14.16%	
Plant Support	\$	-	\$	-	\$	-	0.00%	
Scholarships & Fellowships	\$	767,012	\$	778,932	\$	11,920	1.55%	
Total Expenditures	\$	4,441,353	\$	4,889,546	\$	448,193	10.09%	
Transfers Out								
System Assessment	\$	138,468	\$	140,000	\$	1,532	1.11%	
Debt Service	\$	3,266	\$	-	\$	(3,266)	-100.00%	
E&G	\$	1,609,366	\$	1,434,450	\$	(174,916)	-10.87%	
Auxiliary	\$	-	\$	-	\$	-	0.00%	
Other	\$	-	\$	-	\$	-	0.00%	
Total Transfers Out	\$	1,751,100	\$	1,574,450	\$	(176,650)	-10.09%	
Total Budgeted Expenditures & Transfers Out								
	\$	6,192,453	\$	6,463,996	\$	271,543	4.39%	

Lamar State College-Orange

Table B 2 Designated Funds Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
(1) Instruction Support		\$ 282,235	Reclassification of operating expenses from E&G to Designated. One time expenditure for Workforce Program.

Lamar State College-Orange

Table C 1
Auxiliary Funds
Revenues and Transfers

	FY 2018		FY 2019		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Fees							
Athletic Fee	\$	-	\$	-	\$	-	0.00%
Medical Service Fee	\$	-	\$	-	\$	-	0.00%
Student Service Fee	\$	597,798	\$	594,030	\$	(3,768)	-0.63%
Recreational Sport Fee	\$	-	\$	-	\$	-	0.00%
Student Center Fee	\$	129,420	\$	130,916	\$	1,496	1.16%
Student Bus Fee	\$	-	\$	-	\$	-	0.00%
ID Card Fee	\$	-	\$	-	\$	-	0.00%
Other	\$	13,865	\$	13,865	\$	-	0.00%
Total Fees	\$	741,083	\$	738,811	\$	(2,272)	-0.31%
Sales and Services	\$	-	\$	-	\$	-	0.00%
Housing	\$	-	\$	-	\$	-	0.00%
Dining	\$	1,500	\$	1,500	\$	-	0.00%
Parking	\$	-	\$	-	\$	-	0.00%
Athletics	\$	-	\$	-	\$	-	0.00%
Bookstore	\$	72,000	\$	78,307	\$	6,307	8.76%
Other	\$	1,500	\$	1,500	\$	-	0.00%
Total Sales and Services	\$	75,000	\$	81,307	\$	6,307	8.41%
Investment Income	\$	17,200	\$	31,700	\$	14,500	84.30%

Lamar State College-Orange

Table C 2
Auxiliary Funds
Budgeted Expenditures

	FY 2018		FY 2019		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Athletic Fee	\$	-	\$	-	\$	-	0.00%
Medical Service Fee	\$	-	\$	-	\$	-	0.00%
Student Service Fee	\$	610,298	\$	621,030	\$	10,732	1.76%
Recreational Sport Fee	\$	-	\$	-	\$	-	0.00%
Student Center Fee	\$	142,143	\$	143,639	\$	1,496	1.05%
Student Bus Fee	\$	-	\$	-	\$	-	0.00%
ID Card Fee	\$	-	\$	-	\$	-	0.00%
Total Fee Based Expenditures	\$	752,441	\$	764,669	\$	12,228	1.63%
Housing	\$	-	\$	-	\$	-	0.00%
Dining	\$	1,500	\$	1,500	\$	-	0.00%
Parking	\$	-	\$	-	\$	-	0.00%
Athletics	\$	-	\$	-	\$	-	0.00%
Bookstore	\$	-	\$	-	\$	-	0.00%
Other	\$	5,942	\$	5,942	\$	-	0.00%
Total Sales & Services Based Expenditures	\$	7,442	\$	7,442	\$	-	0.00%
Transfers Out							
Debt Service							
Medical Service	\$	-	\$	-	\$	-	0.00%
Athletics	\$	-	\$	-	\$	-	0.00%
Student Center	\$	-	\$	-	\$	-	0.00%
Student Service	\$	-	\$	-	\$	-	0.00%
Housing	\$	-	\$	-	\$	-	0.00%
Dining	\$	-	\$	-	\$	-	0.00%
Parking and Public Safety	\$	-	\$	-	\$	-	0.00%
Recreational Sports	\$	-	\$	-	\$	-	0.00%
Other	\$	-	\$	-	\$	-	0.00%
Real Estate Rental	\$	-	\$	-	\$	-	0.00%
Vending	\$	-	\$	-	\$	-	0.00%
Designated Funds	\$	73,400	\$	79,707	\$	6,307	8.59%
Other	\$	-	\$	-	\$	-	0.00%
Total Transfers Out	\$	73,400	\$	79,707	\$	6,307	8.59%
Total Budgeted Expenditures & Transfers Out	\$	833,283	\$	851,818	\$	18,535	2.22%

Lamar State College-Orange

TABLE E
Student Services and Activities Financed by Student Services Fees
Estimated Revenue, Fund Balances and Budgeted Expenditures

Student Services Fee per Semester Credit Hour	\$	18	\$	18	\$	-	0.00%
Student Services Fee Fund Balance at Beginning of Year (Net of Encumbrances)	\$	2,289,886	\$	2,289,886	\$	-	0.00%
Forecasted Revenue:							
SSF Revenue	\$	597,798	\$	594,030	\$	(3,768)	-0.63%
Revenue Earned from Activities	\$	-	\$	-	\$	-	0.00%
Interest Revenue	\$	12,500	\$	27,000	\$	14,500	116.00%
Transfer In					\$	-	0.00%
Total Forecasted Revenue:	\$	610,298	\$	621,030	\$	10,732	1.76%
Budgeted Student Service Fee Expenditures:							
1. Textbook Rentals	\$	-	\$	-	\$	-	0.00%
2. Recreational Activities	\$	80,336	\$	81,407	\$	1,071	1.33%
3. Health and Hospital Services	\$	-	\$	-	\$	-	0.00%
4. Medical Services	\$	-	\$	-	\$	-	0.00%
5. Intramural and Intercollegiate Athletics	\$	2,800	\$	2,800	\$	-	0.00%
6. Artists and Lecture Series	\$	50,000	\$	49,500	\$	(500)	-1.00%
7. Cultural Entertainment Series	\$	-	\$	-	\$	-	0.00%
8. Debating and Oratorical Activities	\$	33,578	\$	31,178	\$	(2,400)	-7.15%
9. Student Publications	\$	4,000	\$	4,000	\$	-	0.00%
10. Student Government	\$	33,634	\$	33,634	\$	-	0.00%
11. Student Fee Advisory Committee	\$	-	\$	-	\$	-	0.00%
12. Student Transportation Services Other Than Those in TEC 54.504, 511, 512, 513	\$	-	\$	-	\$	-	0.00%
13. Other (See Detail Below)	\$	405,950	\$	418,511	\$	12,561	3.09%
Total Budgeted Expenditures	\$	610,298	\$	621,030	\$	10,732	1.76%
Estimated Student Services Fee Fund Balance at End of Year	\$	2,289,886	\$	2,289,886	\$	-	0.00%

Student Services Advisory Committee Meeting: 07/12/2018

TABLE E
Student Services and Activities Financed by Student Services Fees
Estimated Revenue, Fund Balances and Budgeted Expenditures

	FY 2018		FY 2019		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Detail of Other:							
Student Assistants Counseling/Student Activities	\$	29,970	\$	29,970	\$	-	0.00%
Special Populations	\$	22,194	\$	16,794	\$	(5,400)	-24.33%
Study Skills Assistance	\$	20,204	\$	20,204	\$	-	0.00%
Retention Counseling and Advising	\$	197,815	\$	207,776	\$	9,961	5.04%
Scholarships	\$	39,100	\$	47,100	\$	8,000	20.46%
Contingency	\$	45,967	\$	45,967	\$	-	0.00%
Title IX Awareness	\$	20,700	\$	20,700	\$	-	0.00%
Student Organizations	\$	28,000	\$	28,000	\$	-	0.00%
Bad Debt Expense for Student Service Fee	\$	2,000	\$	2,000	\$	-	0.00%
Total Other	\$	405,950	\$	418,511	\$	12,561	3.09%

Lamar State College-Orange

Table F
Matrix of Budgeted Operating Expenses

	Instruction	Research	Public Service	Academic Support	Student Services	Institutional Support	Operation & Maintenance of Plant	Scholarships/ Fellowships	Auxiliary	Total Expenses
Salary	\$ 4,739,146	\$ -	\$ 275,225	\$ 1,182,650	\$ 706,467	\$ 1,421,055	\$ 352,210	\$ -	\$ 237,943	\$ 8,914,696
Benefits	\$ 1,683,725	\$ -	\$ 97,790	\$ 419,712	\$ 250,984	\$ 504,769	\$ 124,883	\$ -	\$ 74,067	\$ 3,155,930
Travel	\$ 61,379	\$ -	\$ 8,300	\$ 2,500	\$ 17,778	\$ 38,577	\$ -	\$ -	\$ 20,934	\$ 149,468
O&M	\$ 284,302	\$ -	\$ 74,395	\$ 358,586	\$ 12,394	\$ 252,450	\$ 232,172	\$ -	\$ 79,903	\$ 1,294,202
Utilities	\$ -	\$ -	\$ 30,509	\$ 175,013	\$ -	\$ 74,831	\$ 530,038	\$ -	\$ 36,085	\$ 846,476
Capital	\$ 261,051	\$ -	\$ -	\$ 41,300	\$ 5,000	\$ 326,835	\$ 73,100	\$ -	\$ 12,000	\$ 719,286
Other	\$ 446,930	\$ -	\$ 209,873	\$ 580,585	\$ 64,582	\$ 647,846	\$ 407,486	\$ 776,082	\$ 311,179	\$ 3,444,563
Total Budget	\$ 7,476,533	\$ -	\$ 696,092	\$ 2,760,346	\$ 1,057,205	\$ 3,266,363	\$ 1,719,889	\$ 776,082	\$ 772,111	\$ 18,524,621

Lamar State College-Orange

Recapitulation of Budgeted Revenues, Expenditures, Transfers, and Use of Reserves
For Fiscal Year Ending August 31, 2019

	Estimated Revenues	Transfers In	Budgeted Use of Reserves	Total Budgeted Sources	Budgeted Expenditures	Transfers Out	Total Budgeted Uses	Net Transfers *
Educational & General	\$ 14,131,310	\$ 1,434,450	\$ -	\$ 15,565,760	\$ (12,862,964)	\$ (2,702,796)	\$ (15,565,760)	\$ (1,268,346)
Designated	\$ 5,837,707	\$ 435,732	\$ 190,557	\$ 6,463,996	\$ (4,889,546)	\$ (1,574,450)	\$ (6,463,996)	\$ (1,138,718)
Auxiliary Enterprises	\$ 851,818	\$ -	\$ -	\$ 851,818	\$ (772,111)	\$ (79,707)	\$ (851,818)	\$ (79,707)
Total	<u>\$ 20,820,835</u>	<u>\$ 1,870,182</u>	<u>\$ 190,557</u>	<u>\$ 22,881,574</u>	<u>\$ (18,524,621)</u>	<u>\$ (4,356,953)</u>	<u>\$ (22,881,574)</u>	<u>\$ (2,486,771)</u>



Lamar State College-Port Arthur
Member of The Texas State University System™

July 16, 2018

Members of the Board of Regents,
The Texas State University System

The Honorable Regents,

The following pages are the recommendations for the annual budget of Lamar State College-Port Arthur for the fiscal year beginning September 1, 2018.

Lamar State College-Port Arthur has experienced a positive trend in enrollment beginning in Fall 2015 and continuing through the Fall 2017 semesters. However, that trend was negatively affected by Hurricane Harvey on August 29, 2017 since it impacted virtually every LSCPA student to some degree. As a result of this impact, we expect enrollment to remain flat for the upcoming year as compared to the previous year. The unexpected trend caused by Hurricane Harvey has been offset by an increase in the designated tuition rate. Furthermore, enrollment figures for the last twelve months were used to project revenue for the upcoming year. The proposed budget includes all educational and general, designated and auxiliary enterprise activities as well as Higher Education Funds (HEF) budgeted for the upcoming year.

Education and General Funds

The total revenues related to education and general funds which consist mainly of state appropriations for bill pattern revenue and benefits reflected less than a 1% increase from FY 2018 to FY 2019 from \$16,014,708 to \$16,119,022. Highlights for the coming year include the fact that LSCPA's partnerships with the local school districts have developed into a robust dual enrollment program that has grown 207% since the 83rd Legislative Session approved HB 5. LSCPA continues to work with local schools to offer *Early College High School* (ECHS). The majority of the students are categorized as at-risk students. The first cohort will graduate in 2020. Students who enroll in the ECHS in the 9th grade will have the opportunity to earn an Associate of Arts Degree or an Associate of Applied Science Degree. By the 4th year of the ECHS, the anticipated enrollment is 400 students. We are excited about the opportunities LSCPA provides to our community.

Due to the continued strategic efforts to improve efficiencies across the campus while being fiscally responsible including combining job descriptions, the decision to not fill certain vacant positions and the additional cost-cutting measure used to analyze designated expenses, we have funded a three percent merit pool in this budget for faculty and staff salary increases. The combination of these factors allowed us to meet the education and general requirements necessary for campus operations.

Our HEF allocation is budgeted for debt service of \$136,663 and capital equipment of \$935,750. The balance of \$1,085,371 is reserved for possible maintenance and emergency expenditures of our aging campus facilities. In addition, the reserve is available for supplementing a tentative capital project to expand a campus technology program that will provide more opportunities to our community.

Designated Funds

Designated tuition includes projected revenue increases of approximately \$285,000 as a result of a designated tuition increase previously approved by the Board of Regents as well as the impact of new agreements for dual credit and ECHS students amounting to approximately \$100,000. Because appropriated and related tuition revenues are not sufficient to fully fund all educational and general expenditures, a designated transfer of approximately \$365,000 was budgeted to cover those expenditures. Furthermore, the budget allocates \$98,382 in computer use fee fund balance to cover telecommunications costs previously funded by E&G.

Auxiliary Funds

The auxiliary budget reflects an increase in the use of the student service fee fund balance when compared to FY 2018 of approximately \$59,000 which is used to fund certain student projects as approved by the Student Advisory Committee. Other auxiliary fund budgets are comparable to last year's budget.


Current Fiscal Condition

Lamar State College-Port Arthur is financially sound. The fiscal condition of the College continues to remain constant. Management intends to remain pro-active and continue to implement additional cost-reduction strategies to improve efficiency. As a result, the campus plans to achieve savings where possible to assure the campus has funds to operate in upcoming budget year.

The budget does provide for all of the needs of the campus and is balanced for FY 2019.

Sincerely,


Betty Reynard, President


Mary Wickland, Vice President for
Finance and Operations

Lamar State College-Port Arthur

Table A 1
Educational and General Funds
Revenues and Transfers

	FY 2018		FY 2019	Variance		
	APPROVED BUDGET		PROPOSED BUDGET	DOLLAR	PERCENT	Note
Total Statutory Tuition and Fees	\$ 2,235,814	\$	2,297,896	\$ 62,082	2.78%	
State Appropriation						
Bill Pattern General Revenue	\$ 9,293,644	\$	9,096,512	\$ (197,132)	-2.12%	
Benefits	\$ 2,300,732	\$	2,527,238	\$ 226,506	9.84%	1
Higher Education Fund	\$ 2,157,784	\$	2,157,784	\$ -	0.00%	
Hazlewood Reimbursement	\$ -	\$	-	\$ -	0.00%	
Other	\$ 9,275	\$	11,592	\$ 2,317	24.98%	
Total State Appropriations	\$ 13,761,435	\$	13,793,126	\$ 31,691	0.23%	
Other Revenue	\$ 17,459	\$	28,000	\$ 10,541	60.38%	
Total Revenues	\$ 16,014,708	\$	16,119,022	\$ 104,314	0.65%	
Transfers In						
Designated Tuition	\$ 435,100	\$	365,204	\$ (69,896)	-16.06%	
Technology Service Fee	\$ -	\$	-	\$ -	0.00%	
Other	\$ 73,002	\$	-	\$ (73,002)	-100.00%	
Total Transfers In	\$ 508,102	\$	365,204	\$ (142,898)	-28.12%	
Budgeted Fund Balances	\$ -	\$	-	\$ -	0.00%	
Total Budgeted Funds	\$ 16,522,810	\$	16,484,226	\$ (38,584)	-0.23%	

Lamar State College-Port Arthur

Table A 1
Educational and General Funds
Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
(1)	Staff Appropriations - Benefits	\$ 226,506	

Increase in appropriated funds by Legislature for staff and retiree benefits.

Lamar State College-Port Arthur

Table A 2
Educational and General Funds
Budgeted Expenditures

	FY 2018	FY 2019	Variance		Note
	APPROVED BUDGET	PROPOSED BUDGET	DOLLAR	PERCENT	
Instruction Support	\$ 6,631,870	\$ 6,666,322	\$ 34,452	0.52%	
Research / Organized Research	\$ -	\$ -	\$ -	0.00%	
Public Service	\$ 187,479	\$ 190,948	\$ 3,469	1.85%	
Academic Support	\$ 1,672,759	\$ 1,441,848	\$ (230,911)	-13.80%	1
Student Service Support	\$ 1,133,144	\$ 1,140,424	\$ 7,280	0.64%	
Institutional Support	\$ 2,491,354	\$ 2,999,971	\$ 508,617	20.42%	2
Plant Support	\$ 1,232,966	\$ 1,212,552	\$ (20,414)	-1.66%	
Scholarships & Fellowships	\$ -	\$ -	\$ -	0.00%	
Total Expenditures	\$ 13,349,572	\$ 13,652,065	\$ 302,493	2.27%	
Transfers Out					
TPEG	\$ 332,338	\$ 341,947	\$ 9,609	2.89%	
TRB Debt Service	\$ 1,466,211	\$ 1,268,180	\$ (198,031)	-13.51%	
HEF - Debt Service	\$ 136,663	\$ 136,663	\$ -	0.00%	
HEF - Plant	\$ 1,238,026	\$ 1,085,371	\$ (152,655)	-12.33%	
Other	\$ -	\$ -	\$ -	0.00%	
Total Transfers Out	\$ 3,173,238	\$ 2,832,161	\$ (341,077)	-10.75%	
Total Budgeted Expenditures & Transfers Out	\$ 16,522,810	\$ 16,484,226	\$ (38,584)	-0.23%	

Lamar State College-Port Arthur

Table A 2
Educational and General Funds
Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT		EXPLANATION
		CHANGED		
(1)	Academic Support	\$	(230,911)	Decrease in several positions due to cost-cutting measures implemented at the end of FY 2017.
(2)	Institutional Support	\$	508,617	Increase related to retiree medical insurance benefits.

Lamar State College-Port Arthur

Table B 1
Designated Funds
Revenues and Transfers

	FY 2018		FY 2019		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Tuition and Fees							
Designated Tuition	\$ 3,055,000	\$	3,440,000	\$	385,000	12.60%	1
Advising Fee	\$ -	\$	-	\$	-	0.00%	
Technology Use / Computer Service Fee	\$ 755,000	\$	750,000	\$	(5,000)	-0.66%	
Environmental Service Fee	\$ -	\$	-	\$	-	0.00%	
ID / One-Card Fee	\$ -	\$	-	\$	-	0.00%	
Library Fee	\$ 146,000	\$	142,000	\$	(4,000)	-2.74%	
International Education Fee	\$ -	\$	-	\$	-	0.00%	
Student Publication Fee	\$ -	\$	-	\$	-	0.00%	
Academic Program Fees	\$ -	\$	-	\$	-	0.00%	
Distance Learning Fee	\$ 95,000	\$	115,000	\$	20,000	21.05%	
Records Fee	\$ -	\$	-	\$	-	0.00%	
Recreation Fee	\$ -	\$	-	\$	-	0.00%	
University Center Fee	\$ -	\$	-	\$	-	0.00%	
International Study Fee	\$ -	\$	-	\$	-	0.00%	
Repeat Fee	\$ -	\$	-	\$	-	0.00%	
Other	\$ 53,500	\$	49,600	\$	(3,900)	-7.29%	
Total Tuition and Fees	\$ 4,104,500	\$	4,496,600	\$	392,100	9.55%	
Investment Income	\$ 28,000	\$	50,000	\$	22,000	78.57%	
Other Revenue	\$ 605,650	\$	490,700	\$	(114,950)	-18.98%	
Total Revenues	\$ 4,738,150	\$	5,037,300	\$	299,150	6.31%	
Transfers In							
TPEG	\$ 299,104	\$	307,752	\$	8,648	2.89%	
Auxiliary Funds	\$ -	\$	-	\$	-	0.00%	
Other	\$ -	\$	-	\$	-	0.00%	
Total Transfers In	\$ 299,104	\$	307,752	\$	8,648	2.89%	
Budgeted Fund Balances	\$ 287,962	\$	308,382	\$	20,420	7.09%	
Total Budgeted Funds	\$ 5,325,216	\$	5,653,434	\$	328,218	6.16%	

Lamar State College-Port Arthur

Table B 1 Designated Funds Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT		EXPLANATION
		CHANGED		
(1)	Designated Tuition Fee	\$ 385,000	Increase in designated tuition due to rate increase of \$2.96 per SCH.	

Lamar State College-Port Arthur

Table B 2
Designated Funds
Budgeted Expenditures

	FY 2018		FY 2019		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Instruction Support	\$	580,335	\$	564,022	\$	(16,313)	-2.81%
Research / Organized Research	\$	-	\$	-	\$	-	0.00%
Public Service	\$	-	\$	-	\$	-	0.00%
Academic Support	\$	1,437,852	\$	1,326,784	\$	(111,068)	-7.72%
Student Support	\$	-	\$	-	\$	-	0.00%
Institutional Support	\$	1,315,407	\$	1,469,221	\$	153,814	11.69%
Plant Support	\$	944,796	\$	1,285,771	\$	340,975	36.09%
Scholarships & Fellowships	\$	417,196	\$	426,616	\$	9,420	2.26%
Total Expenditures	\$	4,695,586	\$	5,072,414	\$	376,828	8.03%
Transfers Out							
System Assessment	\$	133,072	\$	160,000	\$	26,928	20.24%
Debt Service	\$	6,600	\$	6,600	\$	-	0.00%
E&G	\$	435,100	\$	365,204	\$	(69,896)	-16.06%
Auxiliary	\$	54,858	\$	49,216	\$	(5,642)	-10.28%
Other	\$	-	\$	-	\$	-	0.00%
Total Transfers Out	\$	629,630	\$	581,020	\$	(48,610)	-7.72%
Total Budgeted Expenditures & Transfers Out	\$	5,325,216	\$	5,653,434	\$	328,218	6.16%

1

Lamar State College-Port Arthur

Table B 2 Designated Funds Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
(1) Plant Support		\$ 340,975	Increase is related to reclassification of E&G expenses to designated as well as an increase in operating expenses associated with the ITC building being fully operational in FY 2019.

Lamar State College-Port Arthur

Table C 1
Auxiliary Funds
Revenues and Transfers

	FY 2018		FY 2019		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Fees							
Athletic Fee	\$ 358,000		\$ 346,000		\$ (12,000)	-3.35%	
Medical Service Fee	\$ -		\$ -		\$ -	0.00%	
Student Service Fee	\$ 710,000		\$ 715,000		\$ 5,000	0.70%	
Recreational Sport Fee	\$ -		\$ -		\$ -	0.00%	
Student Center Fee	\$ 84,000		\$ 82,000		\$ (2,000)	-2.38%	
Student Bus Fee	\$ -		\$ -		\$ -	0.00%	
ID Card Fee	\$ -		\$ -		\$ -	0.00%	
Other	\$ 49,000		\$ 15,000		\$ (34,000)	-69.39%	
Total Fees	\$ 1,201,000		\$ 1,158,000		\$ (43,000)	-3.58%	
Sales and Services	\$ -		\$ -		\$ -	0.00%	
Housing	\$ -		\$ -		\$ -	0.00%	
Dining	\$ -		\$ -		\$ -	0.00%	
Parking	\$ 48,000		\$ 37,000		\$ (11,000)	-22.92%	
Athletics	\$ 168,000		\$ 208,000		\$ 40,000	23.81%	
Bookstore	\$ 50,000		\$ 40,000		\$ (10,000)	-20.00%	
Other	\$ 78,000		\$ 80,000		\$ 2,000	2.56%	
Total Sales and Services	\$ 344,000		\$ 365,000		\$ 21,000	6.10%	
Investment Income	\$ -		\$ -		\$ -	0.00%	
Other Income	\$ -		\$ -		\$ -	0.00%	
Total Revenues	\$ 1,545,000		\$ 1,523,000		\$ (22,000)	-1.42%	
Transfers In							
Designated Tuition	\$ 54,858		\$ 49,216		\$ (5,642)	-10.28%	
Other	\$ -		\$ -		\$ -	0.00%	
Total Transfers In	\$ 54,858		\$ 49,216		\$ (5,642)	-10.28%	
Budgeted Fund Balances	\$ 207,472		\$ 275,399		\$ 67,927	32.74%	
Total Budgeted Funds	\$ 1,807,330		\$ 1,847,615		\$ 40,285	2.23%	

Lamar State College-Port Arthur

Table C 2
Auxiliary Funds
Budgeted Expenditures

	FY 2018		FY 2019		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Athletic Fee	\$ 608,379	\$	585,510	\$	(22,869)	-3.76%	
Medical Service Fee	\$ -	\$	-	\$	-	0.00%	
Student Service Fee	\$ 900,120	\$	963,692	\$	63,572	7.06%	
Recreational Sport Fee	\$ -	\$	-	\$	-	0.00%	
Student Center Fee	\$ 91,648	\$	92,648	\$	1,000	1.09%	
Student Bus Fee	\$ 3,000	\$	3,000	\$	-	0.00%	
ID Card Fee	\$ -	\$	-	\$	-	0.00%	
Total Fee Based Expenditures	\$ 1,603,147	\$	1,644,850	\$	41,703	2.60%	
Housing	\$ -	\$	-	\$	-	0.00%	
Dining	\$ -	\$	-	\$	-	0.00%	
Parking	\$ 44,927	\$	53,059	\$	8,132	18.10%	
Athletics	\$ -	\$	-	\$	-	0.00%	
Bookstore	\$ 64,310	\$	63,706	\$	(604)	-0.94%	
Other	\$ 85,873	\$	72,701	\$	(13,172)	-15.34%	
Total Sales & Services Based Expenditures	\$ 195,110	\$	189,466	\$	(5,644)	-2.89%	
Transfers Out							
Debt Service							
Medical Service	\$ -	\$	-	\$	-	0.00%	
Athletics	\$ -	\$	-	\$	-	0.00%	
Student Center	\$ -	\$	-	\$	-	0.00%	
Student Service	\$ -	\$	-	\$	-	0.00%	
Housing	\$ -	\$	-	\$	-	0.00%	
Dining	\$ -	\$	-	\$	-	0.00%	
Parking and Public Safety	\$ -	\$	-	\$	-	0.00%	
Recreational Sports	\$ -	\$	-	\$	-	0.00%	
Other	\$ -	\$	-	\$	-	0.00%	
Real Estate Rental	\$ -	\$	-	\$	-	0.00%	
Vending	\$ -	\$	-	\$	-	0.00%	
Designated Funds	\$ -	\$	-	\$	-	0.00%	
Other	\$ 9,073	\$	13,299	\$	4,226	46.58%	
Total Transfers Out	\$ 9,073	\$	13,299	\$	4,226	46.58%	
Total Budgeted Expenditures & Transfers Out	\$ 1,807,330	\$	1,847,615	\$	40,285	2.23%	

Lamar State College-Port Arthur

Table D
Intercollegiate Athletics
Estimated Revenue and Budgeted Expenditures
Fiscal Year 2019

	MEN					WOMEN				
	FOOTBALL	BASKETBALL	BASEBALL	TRACK	OTHER	BASKETBALL	VOLLEYBALL	SOFTBALL	TRACK	OTHER
Revenues										
Sales and Service										
Gate Receipts/Parking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Game Guarantees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Concessions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other										
Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licensing Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Camps	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NCAA Revenue Sharing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Stadium Operations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ 68,000	\$ -	\$ -	\$ -	\$ -	\$ 92,000	\$ -
Total Sales and Services	\$ -	\$ -	\$ -	\$ 68,000	\$ -	\$ -	\$ -	\$ -	\$ 92,000	\$ -
Designated Tuition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Athletic Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Tuition and Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Budgeted Fund Balances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Budgeted Funds	\$ -	\$ -	\$ -	\$ 68,000	\$ -	\$ -	\$ -	\$ -	\$ 92,000	\$ -
Expenditures										
Salaries	\$ -	\$ -	\$ 70,949	\$ -	\$ -	\$ -	\$ -	\$ 63,799	\$ -	\$ -
Benefits	\$ -	\$ -	\$ 19,251	\$ -	\$ -	\$ -	\$ -	\$ 21,584	\$ -	\$ -
Travel	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 36,000	\$ -	\$ -
Scholarships	\$ -	\$ -	\$ 68,000	\$ -	\$ -	\$ -	\$ -	\$ 92,000	\$ -	\$ -
Other Maintenance & Operating	\$ -	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 35,300	\$ -	\$ -
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Budgeted Expenditures	\$ -	\$ -	\$ 218,200	\$ -	\$ -	\$ -	\$ -	\$ 248,683	\$ -	\$ -

Table D
Intercollegiate Athletics
Estimated Revenue and Budgeted Expenditures
Fiscal Year 2019

	TOTAL MEN	TOTAL WOMEN	OTHER ACTIVITIES	ADMIN	GRAND TOTAL
Revenues					
Sales & Services					
Gate Receipts	\$ -	\$ -	\$ -	\$ -	\$ -
Games Guarantees	\$ -	\$ -	\$ -	\$ -	\$ -
Concessions	\$ -	\$ -	\$ -	\$ -	\$ -
Other					
Advertising	\$ -	\$ -	\$ -	\$ -	\$ -
Licensing Fee	\$ -	\$ -	\$ -	\$ -	\$ -
NCAA Revenue Sharing	\$ -	\$ -	\$ -	\$ -	\$ -
Camps	\$ -	\$ -	\$ -	\$ -	\$ -
Stadium Operations	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ 68,000	\$ 92,000	\$ -	\$ 54,000	\$ 214,000
Total Sales and Services	\$ 68,000	\$ 92,000	\$ -	\$ 54,000	\$ 214,000
Designated Tuition	\$ -	\$ -	\$ -	\$ -	\$ -
Athletic Fee	\$ -	\$ -	\$ -	\$ 346,000	\$ 346,000
Total Tuition and Fees	\$ -	\$ -	\$ -	\$ 346,000	\$ 346,000
Budgeted Fund Balances	\$ -	\$ -	\$ -	\$ 25,510	\$ 25,510
Total Budgeted Funds	\$ 68,000	\$ 92,000	\$ -	\$ 425,510	\$ 585,510
Expenditures					
Salaries	\$ 70,949	\$ 63,799	\$ -	\$ 30,328	\$ 165,076
Fringe Benefits	\$ 19,251	\$ 21,584	\$ -	\$ 5,999	\$ 46,834
Travel	\$ 25,000	\$ 36,000	\$ -	\$ 9,300	\$ 70,300
Scholarships	\$ 68,000	\$ 92,000	\$ -	\$ -	\$ 160,000
O&M	\$ 35,000	\$ 35,300	\$ -	\$ 73,000	\$ 143,300
Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -
Total Budgeted Expenditures	\$ 218,200	\$ 248,683	\$ -	\$ 118,627	\$ 585,510

Lamar State College-Port Arthur

TABLE E
Student Services and Activities Financed by Student Services Fees
Estimated Revenue, Fund Balances and Budgeted Expenditures

	FY 2018		FY 2019		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Student Services Fee per Semester Credit Hour	\$ 28	\$	\$ 28	\$	-	0.00%	
Student Services Fee Fund Balance at Beginning of Year (Net of Encumbrances)	\$ 203,622	\$	\$ 350,000	\$	146,378	71.89%	
Forecasted Revenue:							
SSF Revenue	\$ 828,000	\$	\$ 885,000	\$	57,000	6.88%	
Revenue Earned from Activities	\$ -	\$	\$ -	\$	-	0.00%	
Interest Revenue	\$ -	\$	\$ -	\$	-	0.00%	
Transfer In	\$ -	\$	\$ -	\$	-	0.00%	
Total Forecasted Revenue:	\$ 828,000	\$	\$ 885,000	\$	57,000	6.88%	
Budgeted Student Service Fee Expenditures:							
1. Textbook Rentals	\$ -	\$	\$ -	\$	-	0.00%	
2. Recreational Activities	\$ 52,879	\$	\$ 36,800	\$	(16,079)	-30.41%	
3. Health and Hospital Services	\$ -	\$	\$ -	\$	-	0.00%	
4. Medical Services	\$ -	\$	\$ -	\$	-	0.00%	
5. Intramural and Intercollegiate Athletics	\$ -	\$	\$ -	\$	-	0.00%	
6. Artists and Lecture Series	\$ -	\$	\$ -	\$	-	0.00%	
7. Cultural Entertainment Series	\$ 66,000	\$	\$ 30,000	\$	(36,000)	-54.55%	
8. Debating and Oratorical Activities	\$ -	\$	\$ -	\$	-	0.00%	
9. Student Publications	\$ 6,215	\$	\$ -	\$	(6,215)	-100.00%	
10. Student Government	\$ 33,966	\$	\$ 40,000	\$	6,034	17.76%	
11. Student Fee Advisory Committee	\$ -	\$	\$ -	\$	-	0.00%	
12. Student Transportation Services Other Than Those in TEC 54.504, 511, 512, 513	\$ -	\$	\$ -	\$	-	0.00%	
13. Other (See Detail Below)	\$ 824,215	\$	\$ 1,026,892	\$	202,677	24.59%	1
Total Budgeted Expenditures	\$ 983,275	\$	\$ 1,133,692	\$	150,417	15.30%	
Estimated Student Services Fee Fund Balance at End of Year	\$ 48,347	\$	\$ 101,308	\$	52,961	109.54%	

Student Services Advisory Committee Meeting:

04/26/2018

Lamar State College-Port Arthur

TABLE E
Student Services and Activities Financed by Student Services Fees
Estimated Revenue, Fund Balances and Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT		EXPLANATION
		CHANGED		
(1) Other		\$	202,677	Increase is mainly due to increase in reserves to update student activity area.

TABLE E
Student Services and Activities Financed by Student Services Fees
Estimated Revenue, Fund Balances and Budgeted Expenditures

	FY 2018		FY 2019		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Detail of Other:							
Exemptions	\$ 118,552	\$	170,000	\$	51,448	43.40%	
Student-related operations	\$ 29,369	\$	51,785	\$	22,416	76.33%	
Student-support salaries	\$ 368,503	\$	367,456	\$	(1,047)	-0.28%	
Scholarships	\$ 111,500	\$	104,100	\$	(7,400)	-6.64%	
Student awards	\$ 4,890	\$	4,521	\$	(369)	-7.55%	
Student incentives	\$ -	\$	760	\$	760	100.00%	
Student organizations	\$ 28,650	\$	2,850	\$	(25,800)	-90.05%	
Student travel	\$ 18,896	\$	55,683	\$	36,787	194.68%	
Theater productions	\$ 55,000	\$	36,948	\$	(18,052)	-32.82%	
Training	\$ 8,855	\$	15,385	\$	6,530	73.74%	
Reserve to update student activity area	\$ 50,000	\$	175,000	\$	125,000	250.00%	
Reserve for requests	\$ 30,000	\$	42,404	\$	12,404	41.35%	
Total Other	\$ 824,215	\$	1,026,892	\$	202,677	24.59%	

Lamar State College-Port Arthur

Table F
Matrix of Budgeted Operating Expenses

	Instruction	Research	Public Service	Academic Support	Student Services	Institutional Support	Operation & Maintenance of Plant	Scholarships/ Fellowships	Auxiliary	Total Expenses
Salary	\$ 5,031,060	\$ -	\$ 118,911	\$ 1,302,678	\$ 836,927	\$ 1,747,274	\$ 452,631	\$ 3,864	\$ 617,452	\$ 10,110,797
Benefits	\$ 1,323,497	\$ -	\$ 35,537	\$ 349,552	\$ 251,097	\$ 1,098,639	\$ 126,821	\$ -	\$ 187,399	\$ 3,372,542
Travel	\$ 334,890	\$ -	\$ -	\$ 54,453	\$ 23,694	\$ 34,214	\$ 2,000	\$ -	\$ 159,100	\$ 608,351
O&M	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 941,700	\$ -	\$ -	\$ 941,700
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 642,071	\$ -	\$ -	\$ 642,071
Capital	\$ 330,425	\$ -	\$ -	\$ 139,250	\$ 52,400	\$ 345,075	\$ 333,100	\$ -	\$ -	\$ 1,200,250
Other	\$ 210,472	\$ -	\$ 36,500	\$ 855,385	\$ 43,620	\$ 1,243,990	\$ -	\$ 422,752	\$ 870,365	\$ 3,683,084
Total Budget	\$ 7,230,344	\$ -	\$ 190,948	\$ 2,701,318	\$ 1,207,738	\$ 4,469,192	\$ 2,498,323	\$ 426,616	\$ 1,834,316	\$ 20,558,795

Lamar State College-Port Arthur

Recapitulation of Budgeted Revenues, Expenditures, Transfers, and Use of Reserves
For Fiscal Year Ending August 31, 2019

	Estimated Revenues	Transfers In	Budgeted Use of Reserves	Total Budgeted Sources	Budgeted Expenditures	Transfers Out	Total Budgeted Uses	Net Transfers *
Educational & General	\$ 16,119,022	\$ 365,204	\$ -	\$ 16,484,226	\$ (13,652,065)	\$ (2,832,161)	\$ (16,484,226)	\$ (2,466,957)
Designated	\$ 5,037,300	\$ 307,752	\$ 308,382	\$ 5,653,434	\$ (5,072,414)	\$ (581,020)	\$ (5,653,434)	\$ (273,268)
Auxiliary Enterprises	\$ 1,523,000	\$ 49,216	\$ 275,399	\$ 1,847,615	\$ (1,834,316)	\$ (13,299)	\$ (1,847,615)	\$ 35,917
Total	<u>\$ 22,679,322</u>	<u>\$ 722,172</u>	<u>\$ 583,781</u>	<u>\$ 23,985,275</u>	<u>\$ (20,558,795)</u>	<u>\$ (3,426,480)</u>	<u>\$ (23,985,275)</u>	<u>\$ (2,704,308)</u>



July 26, 2018

Board of Regents
The Texas State University System
601 Colorado Street
Austin, Texas 78701

Dear Regents:

The Texas State University System Administration respectfully submits the Fiscal Year 2019 Operating Budget for your consideration. Fiscal Year 2019 total budgeted expenditures are \$12.7 million.

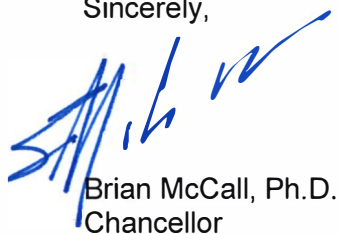
The proposed budget funds strategic efforts that preserve and increase the efficiency and effectiveness of the System Administration as well as the Component Institutions, as we strive together to meet the goals set forth in the TSUS 2020 Vision. These efforts include:

- Academic Program Support & Data Analytics within the Office of Academic Affairs;
- Component-based Legal Assistance, Ethics Training and Title IX Training within the Office of General Counsel;
- Consolidated Debt, Investment and Risk Management Services and Capital Project Management within the Office of Finance;
- Coordinated Support of State and Federal Relations within the Office of Governmental Relations;
- Public Relations and Marketing Services within the Office of Marketing and Communications; and
- Independent Review of Institutional Operations within the Office of Audits and Analysis.

The proposed budget also provides for market-based compensation adjustments to retain and attract qualified professionals, as well as funding for the operations of O. Henry Hall.

The financial condition of the System Administration is sound. We continue to support the Board and Component Institutions at a staffing level and cost significantly below that of all other public university systems in Texas. I recommend your support of this proposed budget.

Sincerely,



Brian McCall, Ph.D.
Chancellor

Texas State University System Administration

Table A 1
Educational and General Funds
Revenues and Transfers

	FY 2018		FY 2019		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Total Statutory Tuition and Fees	\$	-	\$	-	\$	-	0.00%
State Appropriation							
Bill Pattern General Revenue	\$	1,368,000	\$	1,368,000	\$	-	0.00%
Benefits	\$	295,362	\$	294,496	\$	(866)	-0.29%
Higher Education Fund	\$	-	\$	-	\$	-	0.00%
Hazlewood Reimbursement	\$	-	\$	-	\$	-	0.00%
Other	\$	-	\$	-	\$	-	0.00%
Total State Appropriations	\$	1,663,362	\$	1,662,496	\$	(866)	-0.05%
Other Revenue	\$	262,884	\$	242,884	\$	(20,000)	-7.61%
Total Revenues	\$	1,926,246	\$	1,905,380	\$	(20,866)	-1.08%
Transfers In							
Designated Tuition	\$	-	\$	-	\$	-	0.00%
Technology Service Fee	\$	-	\$	-	\$	-	0.00%
Other	\$	9,533,355	\$	11,782,640	\$	2,249,285	23.59%
Total Transfers In	\$	9,533,355	\$	11,782,640	\$	2,249,285	23.59%
Budgeted Fund Balances	\$	-	\$	-	\$	-	0.00%
Total Budgeted Funds	\$	11,459,601	\$	13,688,020	\$	2,228,419	19.45%

(1)

Texas State University System Administration

Table A 1
Educational and General Funds
Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
(1)	Transfer In - Other	\$ 2,249,285	System Assessment increased compared to original budget due to transfer of component based audit and legal services from component budget to System Administration budget. Net decrease of \$112,482 as compared to FY '18 System Administration adjusted budget.

Texas State University System Administration

Table A 2
Educational and General Funds
Budgeted Expenditures

	FY 2018	FY 2019	Variance		
	APPROVED BUDGET	PROPOSED BUDGET	DOLLAR	PERCENT	Note
Instruction Support	\$ -	\$ -	\$ -	0.00%	
Research / Organized Research	\$ -	\$ -	\$ -	0.00%	
Public Service	\$ -	\$ -	\$ -	0.00%	
Academic Support	\$ -	\$ -	\$ -	0.00%	
Student Service Support	\$ -	\$ -	\$ -	0.00%	
Institutional Support	\$ 9,374,478	\$ 12,674,442	\$ 3,299,964	35.20%	(1)
Plant Support	\$ -	\$ -	\$ -	0.00%	
Scholarships & Fellowships	\$ -	\$ -	\$ -	0.00%	
Total Expenditures	\$ 9,374,478	\$ 12,674,442	\$ 3,299,964	35.20%	
Transfers Out					
TPEG	\$ -	\$ -	\$ -	0.00%	
TRB Debt Service	\$ -	\$ -	\$ -	0.00%	
HEF - Debt Service	\$ -	\$ -	\$ -	0.00%	
HEF - Plant	\$ -	\$ -	\$ -	0.00%	
Other	\$ 2,085,123	\$ 1,013,578	\$ (1,071,545)	-51.39%	(2)
Total Transfers Out	\$ 2,085,123	\$ 1,013,578	\$ (1,071,545)	-51.39%	
Total Budgeted Expenditures & Transfers Out	\$ 11,459,601	\$ 13,688,020	\$ 2,228,419	19.45%	

Texas State University System Administration

Table A 2
Educational and General Funds
Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
(1)	Institutional Support	\$ 3,299,964	Increase is predominately (\$2.3 million) associated with the transfer of component audit and legal services from the component budget to System Administration's budget.
(2)	Transfer Out - Other	\$ (1,071,545)	Decrease associated with final debt service payments on the purchase and renovation of O. Henry Hall with partial offset to fund a repair and maintenance reserve.

Texas State University System Administration

Table F
Matrix of Budgeted Operating Expenses

	Instruction		Research		Public Service		Academic Support		Student Services		Institutional Support		Operation & Maintenance of Plant		Scholarships/ Fellowships		Auxiliary		Total Expenses	
Salary	\$	-	\$	-	\$	-	\$	-	\$	-	\$	6,986,473	\$	-	\$	-	\$	-	\$	6,986,473
Benefits	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,724,142	\$	-	\$	-	\$	-	\$	1,724,142
Travel	\$	-	\$	-	\$	-	\$	-	\$	-	\$	359,258	\$	-	\$	-	\$	-	\$	359,258
O&M	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,382,862	\$	-	\$	-	\$	-	\$	1,382,862
Utilities	\$	-	\$	-	\$	-	\$	-	\$	-	\$	91,320	\$	-	\$	-	\$	-	\$	91,320
Capital	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Other	\$	-	\$	-	\$	-	\$	-	\$	-	\$	2,130,387	\$	-	\$	-	\$	-	\$	2,130,387
Total Budget	\$	-	\$	-	\$	-	\$	-	\$	-	\$	12,674,442	\$	-	\$	-	\$	-	\$	12,674,442

Texas State University System Administration

Recapitulation of Budgeted Revenues, Expenditures, Transfers, and Use of Reserves
For Fiscal Year Ending August 31, 2019

	Estimated Revenues	Transfers In	Budgeted Use of Reserves	Total Budgeted Sources	Budgeted Expenditures	Transfers Out	Total Budgeted Uses	Net Transfers *
Educational & General	\$ 1,905,380	\$ 11,782,640	\$ -	\$ 13,688,020	\$ (12,674,442)	\$ (1,013,578)	\$ (13,688,020)	\$ 10,769,062
Designated	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auxiliary Enterprises	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	<u>\$ 1,905,380</u>	<u>\$ 11,782,640</u>	<u>\$ -</u>	<u>\$ 13,688,020</u>	<u>\$ (12,674,442)</u>	<u>\$ (1,013,578)</u>	<u>\$ (13,688,020)</u>	<u>\$ 10,769,062</u>