



Operating Budget Summary

Fiscal Year 2021

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 2021

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 2021*. Each component's budget tables and summaries provided herein and the consolidated Budget Summary are subject to the following budgetary standards for Fiscal Year 2021:

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.
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 2021, including anticipated interim budget reductions.
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 2020 have been or will be provided to the Board as required by Rules & Regulations.
12. For fiscal year 2020, no funds authorized for a specific purpose by the Board were redirected to another use without presentation to the Board. This procedure will continue to be followed for fiscal year 2021.
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.

July 17, 2020

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 (LU) for the fiscal year ending August 31, 2021. This operating budget comprises all funding classified as Education and General, Designated and Auxiliary Enterprises. Development of the fiscal year 2021 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:

- **Impact of Multiple Disruptive Events**

LU has been subject to a number of disruptive events that have had a substantial impact on operations and financial health. These events started with Hurricane Harvey in fiscal year 2018, followed by Tropical Storm Imelda, the TPC Plant Explosion, and COVID-19 in fiscal year 2020. These events have had significant financial impacts on LU including unreimbursed response and repair costs, deductibles, and lost tuition, fee, and auxiliary revenues. As mentioned in this letter last year, fiscal year 2020 budgets anticipated a conservatively optimistic approach to Harvey recovery with the general understanding that it can take up to four years to recover from a decline in enrollment due to a natural disaster. Unfortunately, the three events that followed in fiscal year 2020 have disrupted the recovery from Harvey and compounded the original impacts to LU.

- **Cost Containment**

During the Spring of 2020, LU undertook a significant number of steps to reduce the operating costs of the University. These steps included short-term solutions such as a reduction in travel expenses and supply purchases, hiring pauses, and avoidance of capital projects. Additionally, permanent cost reductions of over \$5M were implemented, mainly through the elimination of filled and vacant positions. These permanent changes are largely reflected in the fiscal year 2021 budget, with the balance being accounted for in fiscal year 2022.

- **Enrollment Outlook**

Following negative enrollment effects, largely resulting from Hurricane Harvey at the beginning of fiscal year 2018 and Tropical Storm Imelda in fiscal year 2020, our on-campus enrollment has yet to recover to “normal.” Impacts related to COVID-19 have also led us to conservatively plan for a slight reduction of on-campus enrollment. However, recent positive trends in enrollment of first-time freshman and late-breaking

registrations may improve this outlook if these trends hold over the next few weeks. Our online programs continue to innovate and as a result of this innovation have planned for growth that will conservatively exceed 25% increase in credit hours. A conservative approach to enrollment levels has been taken due to the uncertainty surrounding COVID-19 and gradual recovery from multiple natural disasters. This gradual recovery continues to weigh on LU's finances.

- **Education and General Funds**

State appropriations for fiscal year 2021 were established by the 86th Session of the Legislature; however, recent instructions have required LU to lapse a portion of this funding in fiscal years 2020 and 2021. This change has impacted LU by \$4.3M in total in which \$3.8M is accounted for in fiscal year 2021's proposed budget. All non-formula budgets have been decreased by 5%. The reduction in state appropriation has caused additional budgetary stress during a prolonged period of recovery and has muted some of our cost-reduction efforts.

- **Designated Funds**

Revenues resulting from Student Tuition and Fees were increased to reflect revenue increase expectations from online programs and a 2% increase to our Designated tuition rate. A decrease in revenue is projected due to discontinuing support for IT services to LSC-Orange and LSC-Port Arthur. Designated fees to support the Library and Information Technology services have also decreased due to the reduction of on-campus students. Spending for long-term financial aid commitments have largely been maintained for fiscal year 2021 using LU and LU Foundation reserves but are being closely monitored for long-term viability.

- **Auxiliary Funds**

The impact on our on-campus enrollment has put pressure on fee-based auxiliary units such as student health, recreation center, athletics, student union, and student services/activities fees. Most online students do not consume these services and, as such, do not support the costs of these operations. Cost-containment measures have been undertaken in these units; however, debt service remains a significant portion of the expenditures in some units and cannot be reduced in the short term. Additional cost reduction opportunities are being considered, and we are working with Lamar Institute of Technology (LIT) to better understand the costs associated with the services provided to LIT students and how LIT may contribute. Housing and Food Services revenues are budgeted to be stable.

- **Impact on Employees**

During the Spring 2020 term, we had to make the difficult decision to pursue a reduction in force and reorganization for several administrative units of the University. Additionally, multiple vacant positions in academic units were eliminated. The effects of these measures will be realized in fiscal year 2021. Lamar University plans to hold multiple positions vacant in FY 2021 to lessen the planned use of fund balances and is

prepared to make additional reductions to employment should revenues not materialize as planned or to address long-term financial stability.

- **Higher Education Funds**

Lamar University relies on Higher Education Funds (HEF) to address capital renewal and campus renovations needed to provide a safe environment supporting the activities of the students, faculty, and staff. LU plans to utilize HEF funds to address the needs of an aging campus infrastructure and to renovate existing space to promote more efficient use and reduce facility operating costs.

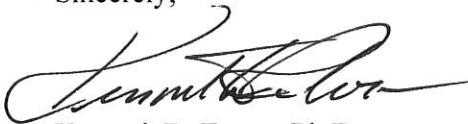
- **Planned Use of Fund Balance**

In order to address planned expenditures that exceed projected revenues, a supplement of \$5,645,417 from available reserves was budgeted. However, LU continues to undertake activities to reduce the planned use of fund balances requested in our budget. To date, we have identified approximately \$3M in positions which will remain vacant for FY 2021 and mitigate our use of fund balances. We continue to undertake activities to grow residential and online enrollment and evaluate our cost structure to bring revenues and expenses in line over the long term.

Lamar University will continue to pursue on-going initiatives to move the mission of the University forward and fulfill our strategic plan. We will continue to take action to manage our finances prudently, balancing the need for adequate reserves with investing in efforts to innovate and recover from devastating natural disasters, the current pandemic, and trends in higher education.

Thank you for the review and consideration of the fiscal year 2021 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



Jeremy C. Alltop, MSA
Vice President for Finance and Operations

Lamar University

Budget Summary

	FY 2020		FY 2021		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
Revenues						
Tuition and Fees	\$	122,089,942	\$	127,871,091	\$	5,781,149 4.74 %
State Appropriations	\$	77,793,363	\$	73,429,703	\$	(4,363,660) (5.61)%
Sales and Services	\$	22,782,620	\$	22,856,525	\$	73,905 0.32 %
Other	\$	3,547,183	\$	1,904,960	\$	(1,642,223) (46.30)%
Operating Revenues	\$	226,213,108	\$	226,062,279	\$	(150,829) (0.07)%
Transfers In	\$	27,784,909	\$	27,600,571	\$	(184,338) (0.66)%
Budgeted Use of Fund Balance	\$	3,205,839	\$	5,645,417	\$	2,439,578 76.10 %
Total Revenues	\$	257,203,856	\$	259,308,267	\$	2,104,411 0.82 %
Expenditures						
Instruction Support	\$	81,299,021	\$	85,988,057	\$	4,689,036 5.77 %
Research / Organized Research	\$	2,134,598	\$	2,953,752	\$	819,154 38.38 %
Public Service	\$	944,556	\$	800,056	\$	(144,500) (15.30)%
Academic Support	\$	19,958,630	\$	19,190,962	\$	(767,668) (3.85)%
Student Support	\$	12,318,478	\$	11,931,959	\$	(386,519) (3.14)%
Institutional Support	\$	26,919,054	\$	26,633,399	\$	(285,655) (1.06)%
Plant Support	\$	13,381,078	\$	13,510,727	\$	129,649 0.97 %
Scholarships & Fellowships	\$	14,074,300	\$	14,631,410	\$	557,110 3.96 %
Auxiliary Enterprises	\$	31,647,634	\$	30,247,158	\$	(1,400,476) (4.43)%
Operating Expenditures	\$	202,677,349	\$	205,887,480	\$	3,210,131 1.58 %
Transfers Out	\$	54,526,507	\$	53,420,787	\$	(1,105,720) (2.03)%
Total Expenditures	\$	257,203,856	\$	259,308,267	\$	2,104,411 0.82 %

Operating Expenditures by Natural Classification

	FY 2020		FY 2021		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
Salary & Wages	\$	90,170,368	\$	86,976,584	\$	(3,193,784) (3.54)%
Payroll Related Costs	\$	27,672,111	\$	29,453,439	\$	1,781,328 6.44 %
Travel	\$	3,103,441	\$	2,894,329	\$	(209,112) (6.74)%
Operations & Maintenance	\$	49,520,439	\$	52,219,181	\$	2,698,742 5.45 %
Utilities	\$	4,474,510	\$	4,421,035	\$	(53,475) (1.20)%
Capital	\$	1,127,589	\$	1,192,907	\$	65,318 5.79 %
Other	\$	26,608,891	\$	28,730,005	\$	2,121,114 7.97 %
Total Operating Expenditures	\$	202,677,349	\$	205,887,480	\$	3,210,131 1.58 %

Lamar University

Table A 1
Educational and General Funds
Revenues and Transfers

	FY 2020		FY 2021		Variance			
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	Note	
Total Statutory Tuition and Fees	\$	19,574,452	\$	18,786,167	\$	(788,285)	(4.03)%	
State Appropriation								
Bill Pattern General Revenue	\$	49,642,353	\$	45,762,846	\$	(3,879,507)	(7.81)%	1
Benefits	\$	14,049,128	\$	14,525,676	\$	476,548	3.39 %	
Higher Education Fund	\$	14,101,882	\$	13,141,181	\$	(960,701)	(6.81)%	2
Hazlewood Reimbursement	\$	-	\$	-	\$	-	- %	
Other	\$	-	\$	-	\$	-	- %	
Total State Appropriations	\$	77,793,363	\$	73,429,703	\$	(4,363,660)	(5.61)%	
Other Revenue	\$	529,386	\$	398,586	\$	(130,800)	(24.71)%	
Total Revenues	\$	97,897,201	\$	92,614,456	\$	(5,282,745)	(5.40)%	
Transfers In								
Designated Tuition	\$	13,982,270	\$	14,250,000	\$	267,730	1.91 %	
Technology Service Fee	\$	-	\$	-	\$	-	- %	
Other	\$	-	\$	-	\$	-	- %	
Total Transfers In	\$	13,982,270	\$	14,250,000	\$	267,730	1.91 %	
Budgeted Fund Balances	\$	-	\$	3,987,872	\$	3,987,872	100.00 %	3
Total Budgeted Funds	\$	111,879,471	\$	110,852,328	\$	(1,027,143)	(0.92)%	

Lamar University

Table A 1
Educational and General Funds
Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Bill Pattern General Revenue	\$ (3,879,507)	Biennial budget reductions.
2	Higher Education Fund	\$ (960,701)	Reduced appropriation.
3	Budgeted Fund Balances	\$ 3,987,872	Projected appropriations lapse.

Lamar University

Table A 2
Educational and General Funds
Budgeted Expenditures

	FY 2020		FY 2021		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Instruction Support	\$	54,220,967	\$	54,362,566	\$	141,599	0.26 %	
Research / Organized Research	\$	1,706,872	\$	2,791,561	\$	1,084,689	63.55 %	1
Public Service	\$	292,771	\$	303,444	\$	10,673	3.65 %	
Academic Support	\$	4,617,613	\$	4,680,586	\$	62,973	1.36 %	
Student Service Support	\$	7,244,929	\$	6,905,391	\$	(339,538)	(4.69)%	
Institutional Support	\$	19,525,817	\$	19,065,283	\$	(460,534)	(2.36)%	
Plant Support	\$	5,442,491	\$	5,388,115	\$	(54,376)	(1.00)%	
Scholarships & Fellowships	\$	-	\$	-	\$	-	- %	
Total Expenditures	\$	93,051,460	\$	93,496,946	\$	445,486	0.48 %	
Transfers Out								
TPEG	\$	3,018,753	\$	3,025,410	\$	6,657	0.22 %	
TRB Debt Service	\$	6,461,238	\$	6,405,349	\$	(55,889)	(0.86)%	
HEF - Debt Service	\$	-	\$	-	\$	-	- %	
HEF - Plant	\$	8,701,882	\$	7,741,181	\$	(960,701)	(11.04)%	2
Other	\$	646,138	\$	183,442	\$	(462,696)	(71.61)%	3
Total Transfers Out	\$	18,828,011	\$	17,355,382	\$	(1,472,629)	(7.82)%	
Total Budgeted Expenditures & Transfers Out	\$	111,879,471	\$	110,852,328	\$	(1,027,143)	(0.92)%	

Lamar University

Table A 2
Educational and General Funds
Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Research/Organized Research	\$ 1,084,689	In accordance to GAA, new Research line-item appropriation established.
2	HEF - Plant	\$ (960,701)	Decrease due to reduced appropriation.
3	Other Transfers-Out	\$ (462,696)	Reduction of debt service schedule.

Lamar University

Table B 1
Designated Funds
Revenues and Transfers

	FY 2020		FY 2021		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Tuition and Fees							
Designated Tuition	\$ 70,129,683	\$	79,546,048	\$	9,416,365	13.43 %	1
Institutional Services Fee	\$ -	\$	-	\$	-	- %	
Advising Fee	\$ -	\$	-	\$	-	- %	
Technology Use / Computer Service Fee	\$ 6,613,440	\$	5,494,865	\$	(1,118,575)	(16.91)%	1
Environmental Service Fee	\$ -	\$	-	\$	-	- %	
ID / One-Card Fee	\$ 298,000	\$	298,000	\$	-	- %	
Library Fee	\$ 3,511,184	\$	2,918,927	\$	(592,257)	(16.87)%	1
International Education Fee	\$ -	\$	-	\$	-	- %	
Student Publication Fee	\$ -	\$	-	\$	-	- %	
Academic Program Fees	\$ 5,928,954	\$	6,939,119	\$	1,010,165	17.04 %	1
Distance Learning Fee	\$ 2,937,876	\$	2,862,500	\$	(75,376)	(2.57)%	
Records Fee	\$ 303,000	\$	263,040	\$	(39,960)	(13.19)%	
Recreation Fee	\$ -	\$	-	\$	-	- %	
University Center Fee	\$ 806,804	\$	657,906	\$	(148,898)	(18.46)%	
International Study Fee	\$ -	\$	-	\$	-	- %	
Repeat Fee	\$ -	\$	-	\$	-	- %	
Other	\$ 1,144,372	\$	1,001,340	\$	(143,032)	(12.50)%	
Total Tuition and Fees	\$ 91,673,313	\$	99,981,745	\$	8,308,432	9.06 %	
Investment Income	\$ 504,000	\$	78,664	\$	(425,336)	(84.39)%	2
Other Revenue	\$ 2,463,797	\$	1,377,710	\$	(1,086,087)	(44.08)%	3
Total Revenues	\$ 94,641,110	\$	101,438,119	\$	6,797,009	7.18 %	
Transfers In							
TPEG	\$ 3,018,753	\$	3,025,410	\$	6,657	0.22 %	
Auxiliary Funds	\$ 500,000	\$	889,372	\$	389,372	77.87 %	4
Other	\$ 1,000,000	\$	384,000	\$	(616,000)	(61.60)%	5
Total Transfers In	\$ 4,518,753	\$	4,298,782	\$	(219,971)	(4.87)%	
Budgeted Fund Balances	\$ 4,133,899	\$	1,657,545	\$	(2,476,354)	(59.90)%	6
Total Budgeted Funds	\$ 103,293,762	\$	107,394,446	\$	4,100,684	3.97 %	

Lamar University

Table B 1
Designated Funds
Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Designated Tuition, Tech Fee, Library Fee, Academic Program Fee	\$ 8,715,698	Increase based on prior-year actual revenue and FY21 enrollment forecast.
2	Investment Income	\$ (425,336)	Projected due to market conditions.
3	Other Revenue	\$ (1,086,087)	Restructured component service revenue.
4	Auxiliary Funds	\$ 389,372	Administrative overhead cost-reimbursement from Auxiliary.
5	Other Transfers-In	\$ (616,000)	Reduced general restricted funding for scholarships.
6	Budgeted Fund Balances	\$ (2,476,352)	Supplemental use of reserves based on revenue and expenditure forecast.

Lamar University

Table B 2
Designated Funds
Budgeted Expenditures

	FY 2020		FY 2021		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Instruction Support	\$ 27,078,054	\$	31,625,491	\$	4,547,437	16.79 %	1
Research / Organized Research	\$ 427,726	\$	162,191	\$	(265,535)	(62.08)%	2
Public Service	\$ 651,785	\$	496,612	\$	(155,173)	(23.81)%	
Academic Support	\$ 15,341,017	\$	14,510,376	\$	(830,641)	(5.41)%	1
Student Support	\$ 5,073,549	\$	5,026,568	\$	(46,981)	(0.93)%	
Institutional Support	\$ 7,393,237	\$	7,568,116	\$	174,879	2.37 %	
Plant Support	\$ 7,938,587	\$	8,122,612	\$	184,025	2.32 %	
Scholarships & Fellowships	\$ 14,074,300	\$	14,631,410	\$	557,110	3.96 %	
Total Expenditures	\$ 77,978,255	\$	82,143,376	\$	4,165,121	5.34 %	
Transfers Out							
System Assessment	\$ 1,839,624	\$	1,744,440	\$	(95,184)	(5.17)%	
Debt Service	\$ 209,727	\$	204,841	\$	(4,886)	(2.33)%	
E&G	\$ 13,982,270	\$	14,250,000	\$	267,730	1.91 %	
Auxiliary	\$ 9,283,886	\$	9,051,789	\$	(232,097)	(2.50)%	
Other	\$ -	\$	-	\$	-	- %	
Total Transfers Out	\$ 25,315,507	\$	25,251,070	\$	(64,437)	(0.25)%	
Total Budgeted Expenditures & Transfers Out	\$ 103,293,762	\$	107,394,446	\$	4,100,684	3.97 %	

Lamar University

Table B 2 Designated Funds Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Instruction Support, Academic Support	\$ 3,716,794	Increase due to FY21 enrollment and expenditure forecast.
2	Research/Organized Research	\$ (265,535)	Decrease due to expense reallocation from Designated funds to E&G funds.

Lamar University

Table C 1
Auxiliary Funds
Revenues and Transfers

	FY 2020		FY 2021		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Fees							
Athletic Fee	\$	1,752,232	\$	1,396,592	\$ (355,640)	(20.30)%	1
Medical Service Fee	\$	974,388	\$	845,577	\$ (128,811)	(13.22)%	
Student Service Fee	\$	4,313,000	\$	3,742,790	\$ (570,210)	(13.22)%	1
Recreational Sport Fee	\$	1,625,851	\$	1,391,827	\$ (234,024)	(14.39)%	1
Student Center Fee	\$	1,894,416	\$	1,484,103	\$ (410,313)	(21.66)%	1
Student Bus Fee	\$	-	\$	-	-	- %	
ID Card Fee	\$	-	\$	-	-	- %	
Other	\$	282,290	\$	242,290	\$ (40,000)	(14.17)%	
Total Fees	\$	10,842,177	\$	9,103,179	\$ (1,738,998)	(16.04)%	
Sales and Services							
Housing	\$	12,346,660	\$	13,037,596	\$ 690,936	5.60 %	2
Dining	\$	6,796,643	\$	6,431,004	\$ (365,639)	(5.38)%	2
Parking	\$	534,491	\$	479,390	\$ (55,101)	(10.31)%	
Athletics	\$	2,737,291	\$	2,554,000	\$ (183,291)	(6.70)%	
Bookstore	\$	248,075	\$	248,075	-	- %	
Other	\$	119,460	\$	106,460	\$ (13,000)	(10.88)%	
Total Sales and Services	\$	22,782,620	\$	22,856,525	\$ 73,905	0.32 %	
Investment Income	\$	-	\$	-	-	- %	
Other Income	\$	50,000	\$	50,000	-	- %	
Total Revenues	\$	33,674,797	\$	32,009,704	\$ (1,665,093)	(4.94)%	
Transfers In							
Designated Tuition	\$	9,283,886	\$	9,051,789	\$ (232,097)	(2.50)%	
Other	\$	-	\$	-	-	- %	
Total Transfers In	\$	9,283,886	\$	9,051,789	\$ (232,097)	(2.50)%	
Budgeted Fund Balances	\$	(928,060)	\$	-	\$ 928,060	(100.00)%	3
Total Budgeted Funds	\$	42,030,623	\$	41,061,493	\$ (969,130)	(2.31)%	

Lamar University

Table C 1 Auxiliary Funds Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Athletic Fee, Student Service Fee, Recreational Sport Fee, Student Center Fee	\$ (1,570,187)	Decrease based on prior-year actual and FY21 enrollment forecast.
2	Housing, Dining	\$ 325,297	Increase based on new rate schedule and FY21 enrollment forecast.
3	Budgeted Fund Balances	\$ 928,060	Balanced Auxiliary fund budgets.

Lamar University

Table C 2
Auxiliary Funds
Budgeted Expenditures

	FY 2020		FY 2021		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Athletic Fee	\$	-	\$	-	\$	- %	
Medical Service Fee	\$	1,371,551	\$	1,378,902	\$	7,351 0.54 %	
Student Service Fee	\$	1,694,249	\$	1,507,429	\$	(186,820) (11.03)%	
Recreational Sport Fee	\$	1,441,154	\$	1,062,742	\$	(378,412) (26.26)%	1
Student Center Fee	\$	833,683	\$	784,816	\$	(48,867) (5.86)%	
Student Bus Fee	\$	-	\$	-	\$	- %	
ID Card Fee	\$	-	\$	-	\$	- %	
Total Fee Based Expenditures	\$	5,340,637	\$	4,733,889	\$	(606,748) (11.36)%	
Housing	\$	5,266,946	\$	5,184,524	\$	(82,422) (1.56)%	
Dining	\$	4,949,415	\$	5,150,905	\$	201,490 4.07 %	
Parking	\$	321,804	\$	177,209	\$	(144,595) (44.93)%	
Athletics	\$	14,253,659	\$	13,608,131	\$	(645,528) (4.53)%	
Bookstore	\$	-	\$	-	\$	- %	
Other	\$	1,515,173	\$	1,392,500	\$	(122,673) (8.10)%	
Total Sales & Services Based Expenditures	\$	26,306,997	\$	25,513,269	\$	(793,728) (3.02)%	
Transfers Out							
Debt Service							
Medical Service	\$	-	\$	-	\$	- %	
Athletics	\$	1,579,750	\$	1,576,250	\$	(3,500) (0.22)%	
Student Center	\$	1,488,787	\$	1,525,087	\$	36,300 2.44 %	
Student Service	\$	-	\$	-	\$	- %	
Housing	\$	5,089,591	\$	5,098,899	\$	9,308 0.18 %	
Dining	\$	312,461	\$	311,695	\$	(766) (0.25)%	
Parking and Public Safety	\$	-	\$	-	\$	- %	
Recreational Sports	\$	1,412,400	\$	1,413,032	\$	632 0.04 %	
Other	\$	-	\$	-	\$	- %	
Real Estate Rental	\$	-	\$	-	\$	- %	
Vending	\$	-	\$	-	\$	- %	
Designated Funds	\$	500,000	\$	889,372	\$	389,372 77.87 %	2
Other	\$	-	\$	-	\$	- %	
Total Transfers Out	\$	10,382,989	\$	10,814,335	\$	431,346 4.15 %	
Total Budgeted Expenditures & Transfers Out	\$	42,030,623	\$	41,061,493	\$	(969,130) (2.31)%	

Lamar University

Table C 2 Auxiliary Funds Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Recreational Sport Fee	\$ (378,412)	Decrease due to operational changes.
2	Designated Funds	\$ 389,372	Administrative overhead cost-reimbursement to Designated.

Lamar University

Table D
Intercollegiate Athletics
Estimated Revenue and Budgeted Expenditures
Fiscal Year 2021

	MEN					WOMEN				
	FOOTBALL	BASKETBALL	BASEBALL	TRACK	OTHER	BASKETBALL	VOLLEYBALL	SOFTBALL	TRACK	OTHER
Revenues										
Sales and Service										
Gate Receipts/Parking	\$ 250,000	\$ 172,000	\$ 60,000	\$ -	\$ -	\$ 35,000	\$ 2,500	\$ 12,500	\$ -	\$ 5,000
Game Guarantees	\$ 350,000	\$ 225,000	\$ -	\$ -	\$ -	\$ 65,000	\$ -	\$ -	\$ -	\$ -
Concessions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other										
Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licensing Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Camps	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NCAA Revenue Sharing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Stadium Operations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Sales and Services	\$ 750,000	\$ 397,000	\$ 60,000	\$ -	\$ -	\$ 100,000	\$ 2,500	\$ 12,500	\$ -	\$ 5,000
Designated Tuition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Athletic Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Tuition and Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Budgeted Fund Balances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Budgeted Funds	\$ 750,000	\$ 397,000	\$ 60,000	\$ -	\$ -	\$ 100,000	\$ 2,500	\$ 12,500	\$ -	\$ 5,000
Expenditures										
Salaries	\$ 955,568	\$ 462,625	\$ 268,179	\$ 149,320	\$ 125,763	\$ 349,672	\$ 91,600	\$ 134,080	\$ -	\$ 272,364
Benefits	\$ 267,559	\$ 129,535	\$ 75,090	\$ 41,810	\$ 35,214	\$ 97,908	\$ 25,648	\$ 37,542	\$ -	\$ 76,262
Travel	\$ 405,000	\$ 232,592	\$ 179,000	\$ 137,500	\$ 86,000	\$ 170,000	\$ 74,000	\$ 106,500	\$ -	\$ 164,000
Scholarships	\$ 1,747,254	\$ 315,297	\$ 286,430	\$ 530,041	\$ 199,257	\$ 354,466	\$ 237,601	\$ 226,590	\$ -	\$ 612,389
Other Maintenance & Operating	\$ 239,250	\$ 41,700	\$ 63,320	\$ 33,875	\$ 55,575	\$ 48,377	\$ 21,022	\$ 50,437	\$ -	\$ 71,011
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Budgeted Expenditures	\$ 3,614,631	\$ 1,181,749	\$ 872,019	\$ 892,546	\$ 501,809	\$ 1,020,423	\$ 449,871	\$ 555,149	\$ -	\$ 1,196,026

Lamar University

Table D
Intercollegiate Athletics
Estimated Revenue and Budgeted Expenditures
Fiscal Year 2021

	TOTAL MEN	TOTAL WOMEN	OTHER ACTIVITIES	ADMIN	GRAND TOTAL
Revenues					
Sales & Services					
Gate Receipts	\$ 482,000	\$ 55,000	\$ -	\$ -	\$ 537,000
Games Guarantees	\$ 575,000	\$ 65,000	\$ -	\$ -	\$ 640,000
Concessions	\$ -	\$ -	\$ -	\$ -	\$ -
Other					
Advertising	\$ -	\$ -	\$ 405,000	\$ -	\$ 405,000
Licensing Fee	\$ -	\$ -	\$ -	\$ -	\$ -
NCAA Revenue Sharing	\$ -	\$ -	\$ 687,000	\$ -	\$ 687,000
Camps	\$ -	\$ -	\$ -	\$ -	\$ -
Stadium Operations	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ 150,000	\$ -	\$ 135,000	\$ -	\$ 285,000
Total Sales and Services	\$ 1,207,000	\$ 120,000	\$ 1,227,000	\$ -	\$ 2,554,000
Designated Tuition	\$ -	\$ -	\$ 9,051,789	\$ -	\$ 9,051,789
Athletic Fee	\$ -	\$ -	\$ 3,246,592	\$ -	\$ 3,246,592
Total Tuition and Fees	\$ -	\$ -	\$ 12,298,381	\$ -	\$ 12,298,381
Budgeted Fund Balances	\$ -	\$ -	\$ -	\$ 332,000	\$ 332,000
Total Budgeted Funds	\$ 1,207,000	\$ 120,000	\$ 13,525,381	\$ 332,000	\$ 15,184,381
Expenditures					
Salaries	\$ 1,961,455	\$ 847,716	\$ -	\$ 1,445,836	\$ 4,255,007
Fringe Benefits	\$ 549,208	\$ 237,360	\$ -	\$ 404,834	\$ 1,191,402
Travel	\$ 1,040,092	\$ 514,500	\$ -	\$ 46,500	\$ 1,601,092
Scholarships	\$ 3,078,279	\$ 1,431,046	\$ -	\$ 180,000	\$ 4,689,325
O&M	\$ 433,720	\$ 190,847	\$ -	\$ 1,225,738	\$ 1,850,305
Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ 1,381,250	\$ 195,000	\$ -	\$ -	\$ 1,576,250
Other	\$ -	\$ -	\$ -	\$ 21,000	\$ 21,000
Total Budgeted Expenditures	\$ 8,444,004	\$ 3,416,469	\$ -	\$ 3,323,908	\$ 15,184,381

Lamar University

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

	FY 2020		FY 2021		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Student Services Fee per Semester Credit Hour	\$ 23.75	\$	23.75	\$	-	- %	
Student Services Fee Fund Balance at Beginning of Year (Net of Encumbrances)	\$ -	\$	-	\$	-	- %	
Forecasted Revenue:							
SSF Revenue	\$ 4,313,000	\$	3,742,790	\$	(570,210)	(13.22)%	1
Revenue Earned from Activities	\$ -	\$	115,000	\$	115,000	100.00 %	
Interest Revenue	\$ -	\$	-	\$	-	- %	
Transfer In	\$ -	\$	-	\$	-	- %	
Total Forecasted Revenue:	\$ 4,313,000	\$	3,857,790	\$	(455,210)	(10.55)%	
Budgeted Student Service Fee Expenditures:							
1. Textbook Rentals	\$ -	\$	-	\$	-	- %	
2. Recreational Activities	\$ 1,300,000	\$	1,007,628	\$	(292,372)	(22.49)%	2
3. Health and Hospital Services	\$ -	\$	-	\$	-	- %	
4. Medical Services	\$ -	\$	-	\$	-	- %	
5. Intramural and Intercollegiate Athletics	\$ 2,060,000	\$	1,850,000	\$	(210,000)	(10.19)%	2
6. Artists and Lecture Series	\$ 199,678	\$	337,066	\$	137,388	68.80 %	
7. Cultural Entertainment Series	\$ 51,575	\$	14,000	\$	(37,575)	(72.86)%	
8. Debating and Oratorical Activities	\$ -	\$	-	\$	-	- %	
9. Student Publications	\$ 175,229	\$	147,890	\$	(27,339)	(15.60)%	
10. Student Government	\$ 55,000	\$	24,600	\$	(30,400)	(55.27)%	
11. Student Fee Advisory Committee	\$ -	\$	-	\$	-	- %	
12. Student Transportation Services Other Than Those in TEC 54.504, 511, 512, 513	\$ 21,800	\$	15,000	\$	(6,800)	(31.19)%	
13. Other (See Detail Below)	\$ 449,718	\$	417,400	\$	(32,318)	(7.19)%	
Total Budgeted Expenditures	\$ 4,313,000	\$	3,813,584	\$	(499,416)	(11.58)%	
Estimated Student Services Fee Fund Balance at End of Year	\$ -	\$	44,206	\$	44,206	100.00 %	

Lamar University

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

Student Services Advisory Committee Meeting:

03/05/2020

Detail of Other:

Title IX -Sexual Violence Education	\$	16,000	\$	14,000	\$	(2,000)	(12.50)%
Contingency for unanticipated expenditures or unplanned variances	\$	8,033	\$	-	\$	(8,033)	(100.00)%
International Student Council	\$	9,215	\$	5,000	\$	(4,215)	(45.74)%
Retention (Orientation, Week of Welcome, Parents)	\$	189,070	\$	190,000	\$	930	0.49 %
Leadership (Leadership Development, Kemble Shaw Gentry Recognition)	\$	60,400	\$	57,400	\$	(3,000)	(4.97)%
Undergraduate Research Expo	\$	-	\$	-	\$	-	- %
Greek Life	\$	50,000	\$	39,000	\$	(11,000)	(22.00)%
Ambassadors	\$	-	\$	-	\$	-	- %
Co-sponsorship for Student Organizations	\$	36,000	\$	33,000	\$	(3,000)	(8.33)%
Civic Engagement	\$	21,000	\$	21,000	\$	-	- %
Major Events	\$	60,000	\$	58,000	\$	(2,000)	(3.33)%
	\$	-	\$	-	\$	-	- %
	\$	-	\$	-	\$	-	- %
	\$	-	\$	-	\$	-	- %
	\$	-	\$	-	\$	-	- %
Total Other	\$	449,718	\$	417,400	\$	(32,318)	(7.19)%

Lamar University

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	SSF Revenue	\$ (570,210)	Decrease based on prior-year actual and FY21 enrollment forecast.
2	Athletics, Recreational Activities	\$ (502,372)	Decrease based on available funds and FY21 enrollment forecast.

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	\$ 46,649,056	\$ 1,049,512	\$ 452,771	\$ 9,450,573	\$ 6,786,982	\$ 8,394,960	\$ 6,478,725	\$ -	\$ 7,714,005	\$ 86,976,584
Benefits	\$ 13,061,734	\$ 293,863	\$ 126,776	\$ 2,646,161	\$ 1,900,353	\$ 7,450,590	\$ 1,814,042	\$ -	\$ 2,159,920	\$ 29,453,439
Travel	\$ 417,073	\$ 35,414	\$ 9,275	\$ 198,350	\$ 203,710	\$ 210,233	\$ 28,750	\$ -	\$ 1,791,524	\$ 2,894,329
O&M	\$ 17,941,803	\$ 790,946	\$ 140,661	\$ 5,739,439	\$ 2,569,876	\$ 7,278,458	\$ 3,253,116	\$ -	\$ 14,504,882	\$ 52,219,181
Utilities	\$ 108,613	\$ 8,505	\$ 9,970	\$ 2,069	\$ 4,865	\$ 396,661	\$ 1,660,547	\$ -	\$ 2,229,805	\$ 4,421,035
Capital	\$ 217,226	\$ 173,561	\$ -	\$ 41,375	\$ 7,298	\$ 176,646	\$ 47,222	\$ -	\$ 529,579	\$ 1,192,907
Other	\$ 7,592,552	\$ 601,951	\$ 60,603	\$ 1,112,995	\$ 458,874	\$ 2,725,852	\$ 228,325	\$ 14,631,410	\$ 1,317,443	\$ 28,730,005
Total Budget	<u>\$ 85,988,057</u>	<u>\$ 2,953,752</u>	<u>\$ 800,056</u>	<u>\$ 19,190,962</u>	<u>\$ 11,931,958</u>	<u>\$ 26,633,400</u>	<u>\$ 13,510,727</u>	<u>\$ 14,631,410</u>	<u>\$ 30,247,158</u>	<u>\$ 205,887,480</u>

Lamar University

Recapitulation of Budgeted Revenues, Expenditures, Transfers, and Use of Reserves For Fiscal Year Ending 2021

	Estimated Revenues	Transfers In	Budgeted Use of Reserves	Total Budgeted Sources	Budgeted Expenditures	Transfers Out	Total Budgeted Uses	Net Transfers *
Educational & General	\$ 92,614,456	\$ 14,250,000	\$ 3,987,872	\$ 110,852,328	\$ (93,496,946)	\$ (17,355,382)	\$ (110,852,328)	\$ (3,105,382)
Designated	\$ 101,438,119	\$ 4,298,782	\$ 1,657,545	\$ 107,394,446	\$ (82,143,376)	\$ (25,251,070)	\$ (107,394,446)	\$ (20,952,288)
Auxiliary Enterprises	\$ 32,009,704	\$ 9,051,789	\$ -	\$ 41,061,493	\$ (30,247,158)	\$ (10,814,335)	\$ (41,061,493)	\$ (1,762,546)
Total	<u>\$ 226,062,279</u>	<u>\$ 27,600,571</u>	<u>\$ 5,645,417</u>	<u>\$ 259,308,267</u>	<u>\$ (205,887,480)</u>	<u>\$ (53,420,787)</u>	<u>\$ (259,308,267)</u>	<u>\$ (25,820,216)</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 is submitting the fiscal year 2021 Annual Operating Budget using the previously approved tuition and fee rates, a four percent (4%) enrollment decline, and a five percent (5%) reduction to the state appropriations as required by the May 20 Governor's letter. The budget includes educational and general, designated, auxiliary enterprise activities, and restricted, and is balanced between revenue and expenses with supplements from fund balance reserves. The following are the budget reductions and overview of the 2021 budget.

Enrollment Outlook

During fiscal year 2020, SHSU enrollment increased at a rate of one point six percent (1.6%) for the fall 2019 semester to 21,558 students. This results in the largest enrollment in SHSU's history. For the fiscal year 2021 budget, SHSU prepared the budget projecting a four percent (4%) decline in enrollment to provide a conservative budget given the unknown variables associated with COVID-19. This enrollment decline, paired with State budget reductions, approved tuition and fee increases, and other revenue changes, resulted in a budget reduction of 1.4%.

Educational & General Appropriated Funds

The institution's appropriated funds for fiscal year 2021 declined by approximately \$3.1 million. General revenue formula funding was reduced by \$2.8 million or 5%, while the Law Enforcement Management Institute (LEMIT) and the Correctional Management Institute of Texas (CMIT) was reduced by \$2.3M. Board Authorized tuition and fees declined by nearly \$900,000 but is offset by increases to fringe benefits. For the first time, Sam Houston State University budget includes almost \$1.1million from the Permanent Health Fund and an increase to the Higher Education Fund of \$900,000.

Designated Funds

The Designated Funds budget includes projected revenue increases from the Board approved rate increases and budget reductions due to a 4% reduction in enrollment. The institution consolidated its technology, library, advisement, records, international, and Onecard fees into a new Institutional Service fee.

Auxiliary Funds

The Auxiliary Funds budget includes increases related to the Board approved rates for student services and reductions related to a four percent (4%) enrollment decline.

Major Budget Reductions

- Elimination of vacant faculty and staff positions;
- Reduction of travel and operational budgets;
- Reduction of pool faculty and the number of overloads assigned.

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

Budgeted Investments

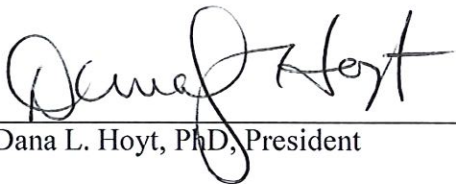
- Significant investment in the College of Osteopathic Medicine for startup cost, faculty, and other administrative staff in preparation for the first class scheduled for fall 2020 semester;
- Faculty and staff promotions;
- Increases to property insurance and software support;
- Support for graduate scholarships along with SHSU QEP initiatives.

Conclusion

Sam Houston State University reduced its Operating Budget by consolidating functions, providing separation incentives, and managing instructions loads. These strategies have allowed us to increase institutional efficiencies and eliminate vacant positions. Academic programs have increased class sizes, reduced sections offered, and increased workloads to reduce the cost of part-time/adjunct faculty. The university has reduced its operational and travel budgets and will rely on webinars and virtual conferences for employee development. Sam Houston State University's financial health and enrollment continue to remain steady especially given the current environment. We will end fiscal year 2020 in a strong position due to the hiring and travel freezes implemented, and prudent operational spending. Fall 2021 operational indicators are uncertain due to conservative enrollment projections driving declines in most revenue sources. The conservative budget for fiscal year 2021 provides a sustainable foundation for the continued growth of Sam Houston State University and the success of our students.

This budget has been carefully prepared to reflect current and anticipated challenges as we understand them today. Your approval is respectfully requested.

Sincerely,



Dana L. Hoyt, PhD, President

July 10, 2020
Date



J. Carlos Hernandez, EdD, CPA, CFO and Sr. Vice President
for Operations

July 10, 2020
Date

Sam Houston State University

Budget Summary

	FY 2020		FY 2021		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
Revenues						
Tuition and Fees	\$ 205,577,821	\$	205,250,204	\$	(327,617)	(0.16)%
State Appropriations	\$ 102,882,239	\$	100,642,665	\$	(2,239,574)	(2.18)%
Sales and Services	\$ 41,158,271	\$	40,731,503	\$	(426,768)	(1.04)%
Other	\$ 17,653,708	\$	20,328,150	\$	2,674,442	15.15 %
Operating Revenues	\$ 367,272,039	\$	366,952,522	\$	(319,517)	(0.09)%
Transfers In	\$ 4,238,148	\$	4,245,669	\$	7,521	0.18 %
Budgeted Use of Fund Balance	\$ 3,854,270	\$	2,960,581	\$	(893,689)	(23.19)%
Total Revenues	\$ 375,364,457	\$	374,158,772	\$	(1,205,685)	(0.32)%
Expenditures						
Instruction Support	\$ 100,599,493	\$	102,514,468	\$	1,914,975	1.90 %
Research / Organized Research	\$ 4,329,412	\$	4,893,640	\$	564,228	13.03 %
Public Service	\$ 9,822,059	\$	7,120,538	\$	(2,701,521)	(27.50)%
Academic Support	\$ 68,184,687	\$	64,939,140	\$	(3,245,547)	(4.76)%
Student Support	\$ 19,220,957	\$	20,963,763	\$	1,742,806	9.07 %
Institutional Support	\$ 27,589,972	\$	27,206,867	\$	(383,105)	(1.39)%
Plant Support	\$ 21,202,467	\$	20,485,298	\$	(717,169)	(3.38)%
Scholarships & Fellowships	\$ 23,656,483	\$	22,975,242	\$	(681,241)	(2.88)%
Auxiliary Enterprises	\$ 66,139,179	\$	61,509,850	\$	(4,629,329)	(7.00)%
Operating Expenditures	\$ 340,744,709	\$	332,608,806	\$	(8,135,903)	(2.39)%
Transfers Out	\$ 34,619,748	\$	41,549,966	\$	6,930,218	20.02 %
Total Expenditures	\$ 375,364,457	\$	374,158,772	\$	(1,205,685)	(0.32)%

Operating Expenditures by Natural Classification

	FY 2020		FY 2021		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
Salary & Wages	\$ 167,184,759	\$	166,677,885	\$	(506,874)	(0.30)%
Payroll Related Costs	\$ 45,016,793	\$	46,816,321	\$	1,799,528	4.00 %
Travel	\$ 5,494,844	\$	5,037,110	\$	(457,734)	(8.33)%
Operations & Maintenance	\$ 89,574,405	\$	85,941,294	\$	(3,633,111)	(4.06)%
Utilities	\$ 8,612,874	\$	7,789,536	\$	(823,338)	(9.56)%
Capital	\$ 24,861,034	\$	20,346,659	\$	(4,514,375)	(18.16)%
Other	\$ -	\$	-	\$	-	- %
Total Operating Expenditures	\$ 340,744,709	\$	332,608,805	\$	(8,135,904)	(2.39)%

Sam Houston State University

Table A 1
Educational and General Funds
Revenues and Transfers

	FY 2020		FY 2021		Variance		
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	Note
Total Statutory Tuition and Fees	\$	31,228,704	\$	30,384,863	\$	(843,841)	(2.70)%
State Appropriation							
Bill Pattern General Revenue	\$	58,530,469	\$	55,733,323	\$	(2,797,146)	(4.78)%
Benefits	\$	19,982,912	\$	20,883,698	\$	900,786	4.51 %
Higher Education Fund	\$	17,329,858	\$	18,236,811	\$	906,953	5.23 %
Hazlewood Reimbursement	\$	-	\$	-	\$	-	- %
Other	\$	7,039,000	\$	5,788,833	\$	(1,250,167)	(17.76)%
Total State Appropriations	\$	102,882,239	\$	100,642,665	\$	(2,239,574)	(2.18)%
Other Revenue	\$	186,000	\$	186,000	\$	-	- %
Total Revenues	\$	134,296,943	\$	131,213,528	\$	(3,083,415)	(2.30)%
Transfers In							
Designated Tuition	\$	-	\$	-	\$	-	- %
Technology Service Fee	\$	-	\$	-	\$	-	- %
Other	\$	-	\$	-	\$	-	- %
Total Transfers In	\$	-	\$	-	\$	-	- %
Budgeted Fund Balances	\$	-	\$	-	\$	-	- %
Total Budgeted Funds	\$	134,296,943	\$	131,213,528	\$	(3,083,415)	(2.30)%

Sam Houston State University

Table A 1
Educational and General Funds
Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
(1)	Higher Education Fund	\$ 906,953	Increase in Appropriations
(2)	Other	\$ (1,250,167)	Decrease in Appropriations for Law Enforcement Management Institute of Texas and Correctional Management Institute of Texas and Add the Appropriation for Permanent Health Fund

Sam Houston State University

Table A 2
Educational and General Funds
Budgeted Expenditures

	FY 2020		FY 2021		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Instruction Support	\$	64,967,644	\$	64,923,500	\$	(44,144)	(0.07)%	
Research / Organized Research	\$	929,405	\$	891,859	\$	(37,546)	(4.04)%	
Public Service	\$	8,502,454	\$	5,942,552	\$	(2,559,902)	(30.11)%	1
Academic Support	\$	25,578,738	\$	23,166,144	\$	(2,412,594)	(9.43)%	2
Student Service Support	\$	5,338,912	\$	5,787,347	\$	448,435	8.40 %	3
Institutional Support	\$	8,149,220	\$	8,038,804	\$	(110,416)	(1.35)%	
Plant Support	\$	8,826,092	\$	8,302,325	\$	(523,767)	(5.93)%	4
Scholarships & Fellowships	\$	3,000	\$	3,000	\$	-	- %	
Total Expenditures	\$	122,295,465	\$	117,055,530	\$	(5,239,935)	(4.28)%	
Transfers Out								
TPEG	\$	4,238,148	\$	4,245,669	\$	7,521	0.18 %	
TRB Debt Service	\$	5,646,170	\$	5,519,969	\$	(126,201)	(2.24)%	
HEF - Debt Service	\$	2,117,160	\$	4,392,360	\$	2,275,200	107.46 %	5
HEF - Plant	\$	-	\$	-	\$	-	- %	
Other	\$	-	\$	-	\$	-	- %	
Total Transfers Out	\$	12,001,478	\$	14,157,998	\$	2,156,520	17.97 %	
Total Budgeted Expenditures & Transfers Out	\$	134,296,943	\$	131,213,528	\$	(3,083,415)	(2.30)%	

Sam Houston State University

Table A 2
Educational and General Funds
Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
(1)	Public Service	\$ (2,559,902)	Expenditure Authority was decreased due to appropriation decrease. The Law Enforcement Institute of Texas and Correctional Management Institute of Texas appropriation had their estimate fund balance in the first year of the biennium.
(2)	Academic Support	\$ (2,412,594)	Expenditure Authority was decreased due to appropriation decrease. The expenditures was moved to designated fund.
(3)	Student Service Support	\$ 448,435	Expenditure Authority was increased due to the reallocation between NACUBO Functions.
(4)	Plant Support	\$ (523,767)	Expenditure Authority was decreased due to appropriation decrease. The expenditures was moved to designated fund.
(5)	HEF - Debt Service	\$ 2,275,200	Expenditure Authority was increased due to appropriation decrease

Sam Houston State University

Table B 1
Designated Funds
Revenues and Transfers

	FY 2020		FY 2021		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Tuition and Fees							
Designated Tuition	\$ 98,777,104	\$	96,377,323	\$	(2,399,781)	(2.43)%	
Institutional Services Fee	\$ -	\$	30,287,632	\$	30,287,632	100.00 %	1
Advising Fee	\$ 3,085,118	\$	-	\$	(3,085,118)	(100.00)%	2
Technology Use / Computer Service Fee	\$ 17,470,333	\$	-	\$	(17,470,333)	(100.00)%	3
Environmental Service Fee	\$ -	\$	-	\$	-	- %	
ID / One-Card Fee	\$ -	\$	-	\$	-	- %	
Library Fee	\$ 5,506,292	\$	-	\$	(5,506,292)	(100.00)%	4
International Education Fee	\$ 93,488	\$	-	\$	(93,488)	(100.00)%	
Student Publication Fee	\$ -	\$	-	\$	-	- %	
Academic Program Fees	\$ 735,780	\$	1,328,678	\$	592,898	80.58 %	5
Distance Learning Fee	\$ 15,046,444	\$	15,160,317	\$	113,873	0.76 %	
Records Fee	\$ 560,931	\$	-	\$	(560,931)	(100.00)%	6
Recreation Fee	\$ 4,607,891	\$	4,439,839	\$	(168,052)	(3.65)%	
University Center Fee	\$ 2,021,510	\$	1,884,877	\$	(136,633)	(6.76)%	
International Study Fee	\$ 55,993	\$	45,000	\$	(10,993)	(19.63)%	
Repeat Fee	\$ -	\$	-	\$	-	- %	
Other	\$ -	\$	-	\$	-	- %	
Total Tuition and Fees	\$ 147,960,884	\$	149,523,666	\$	1,562,782	1.06 %	
Investment Income	\$ 1,500,000	\$	1,250,000	\$	(250,000)	(16.67)%	7
Other Revenue	\$ 5,785,880	\$	10,173,723	\$	4,387,843	75.84 %	8
Total Revenues	\$ 155,246,764	\$	160,947,389	\$	5,700,625	3.67 %	
Transfers In							
TPEG	\$ 4,238,148	\$	4,245,669	\$	7,521	0.18 %	
Auxiliary Funds	\$ -	\$	-	\$	-	- %	
Other	\$ -	\$	-	\$	-	- %	
Total Transfers In	\$ 4,238,148	\$	4,245,669	\$	7,521	0.18 %	
Budgeted Fund Balances	\$ 3,328,270	\$	2,315,023	\$	(1,013,247)	(30.44)%	9
Total Budgeted Funds	\$ 162,813,182	\$	167,508,081	\$	4,694,899	2.88 %	

Sam Houston State University

Table B 1
Designated Funds
Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
(1)	Institutional Service Fee	\$ 30,287,632	Institutional Services Fee established to replace Advising Fee, Technology Fee, Library Fee, Records Fee, International Education Fee and Onecard Fee
(2)	Advising Fee	\$ (3,085,118)	Fee was rolled into the new Institutional Services Fee
(3)	Technology Fee/Computer Service Fee	\$ (17,470,333)	Fee was rolled into the new Institutional Services Fee
(4)	Library Fee	\$ (5,506,292)	Fee was rolled into the new Institutional Services Fee
(5)	Academic Program Fee	\$ 592,898	College of Business Administration and Department of Engineering Technology was approved to start a program fee Fall 2020. Nursing Program Fee was increased.
(6)	Records Fee	\$ (560,931)	Fee was rolled into the new Institutional Services Fee
(7)	Investment Income	\$ (250,000)	Decrease in income based on market trends
(8)	Other Revenue	\$ 4,387,843	College of Medicine Fee increase other revenue
(9)	Budgeted Fund Balances	\$ (1,013,247)	Decrease in the amount of fund balance for expenditures of fiscal year

Sam Houston State University

Table B 2
Designated Funds
Budgeted Expenditures

	FY 2020		FY 2021		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Instruction Support	\$ 35,631,849	\$	37,590,968	\$	1,959,119	5.50 %	1
Research / Organized Research	\$ 3,400,007	\$	4,001,782	\$	601,775	17.70 %	2
Public Service	\$ 1,319,605	\$	1,177,986	\$	(141,619)	(10.73)%	
Academic Support	\$ 42,605,949	\$	41,772,996	\$	(832,953)	(1.96)%	
Student Support	\$ 13,882,045	\$	15,176,416	\$	1,294,371	9.32 %	3
Institutional Support	\$ 19,440,752	\$	19,168,063	\$	(272,689)	(1.40)%	
Plant Support	\$ 12,376,375	\$	12,182,973	\$	(193,402)	(1.56)%	
Scholarships & Fellowships	\$ 23,653,483	\$	22,972,242	\$	(681,241)	(2.88)%	
Total Expenditures	\$ 152,310,065	\$	154,043,426	\$	1,733,361	1.14 %	
Transfers Out							
System Assessment	\$ 3,174,539	\$	2,820,259	\$	(354,280)	(11.16)%	4
Debt Service	\$ 7,328,578	\$	10,644,396	\$	3,315,818	45.25 %	5
E&G	\$ -	\$	-	\$	-	- %	
Auxiliary	\$ -	\$	-	\$	-	- %	
Other	\$ -	\$	-	\$	-	- %	
Total Transfers Out	\$ 10,503,117	\$	13,464,655	\$	2,961,538	28.20 %	
Total Budgeted Expenditures & Transfers Out	\$ 162,813,182	\$	167,508,081	\$	4,694,899	2.88 %	

Sam Houston State University

Table B 2
Designated Funds
Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
(1)	Instruction Support	\$ 1,959,119	Expenditure increased due to the reallocation of expenditures from Educational and General Appropriations.
(2)	Research / Organized Research	\$ 601,775	Expenditure increased due to the reallocation of expenditures from Educational and General Appropriations.
(3)	Student Support	\$ 1,294,371	Expenditure increased due to the reallocation of expenditures from Educational and General Appropriations.
(4)	System Assessment	\$ (354,280)	Expenditure decreased based on the estimated revenue received from the TSUS.
(5)	Debt Service	\$ 3,315,818	Expenditures increased based on the increase in debt payment - COM

Sam Houston State University

Table C 1
Auxiliary Funds
Revenues and Transfers

	FY 2020		FY 2021		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Fees							
Athletic Fee	\$	10,217,084	\$	9,974,932	\$ (242,152)	(2.37)%	
Medical Service Fee	\$	3,095,318	\$	2,983,379	\$ (111,939)	(3.62)%	
Student Service Fee	\$	8,060,600	\$	8,405,525	\$ 344,925	4.28 %	
Recreational Sport Fee	\$	-	\$	-	-	- %	
Student Center Fee	\$	4,127,091	\$	3,977,839	\$ (149,252)	(3.62)%	
Student Bus Fee	\$	-	\$	-	-	- %	
ID Card Fee	\$	888,140	\$	-	\$ (888,140)	(100.00)%	1
Other	\$	-	\$	-	-	- %	
Total Fees	\$	26,388,233	\$	25,341,675	\$ (1,046,558)	(3.97)%	
Sales and Services							
Housing	\$	19,825,271	\$	19,485,885	\$ (339,386)	(1.71)%	
Dining	\$	14,040,000	\$	13,845,618	\$ (194,382)	(1.38)%	
Parking	\$	3,100,000	\$	3,640,000	\$ 540,000	17.42 %	2
Athletics	\$	3,193,000	\$	2,740,000	\$ (453,000)	(14.19)%	3
Bookstore	\$	1,000,000	\$	1,020,000	\$ 20,000	2.00 %	
Other	\$	-	\$	-	-	- %	
Total Sales and Services	\$	41,158,271	\$	40,731,503	\$ (426,768)	(1.04)%	
Investment Income	\$	-	\$	-	-	- %	
Other Income	\$	10,181,828	\$	8,718,427	\$ (1,463,401)	(14.37)%	4
Total Revenues	\$	77,728,332	\$	74,791,605	\$ (2,936,727)	(3.78)%	
Transfers In							
Designated Tuition	\$	-	\$	-	-	- %	
Other	\$	-	\$	-	-	- %	
Total Transfers In	\$	-	\$	-	-	- %	
Budgeted Fund Balances	\$	526,000	\$	645,558	\$ 119,558	22.73 %	
Total Budgeted Funds	\$	78,254,332	\$	75,437,163	\$ (2,817,169)	(3.60)%	

Sam Houston State University

Table C 1
Auxiliary Funds
Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
(1)	ID Card Fee	\$ (888,140)	Fee was rolled into the new Institutional Service Fee
(2)	Parking	\$ 540,000	Increased income based on a rate increase for parking permits
(3)	Athletics	\$ (453,000)	Decreased income based on FY21 activities
(4)	Other Income	\$ (1,463,401)	Decreased income based on the Clinic in the College of Medicine and Real Estate Rental

Sam Houston State University

Table C 2
Auxiliary Funds
Budgeted Expenditures

	FY 2020		FY 2021		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Athletic Fee	\$ 10,150,084	\$	9,849,932	\$	(300,152)	(2.96)%	
Medical Service Fee	\$ 3,133,968	\$	3,253,311	\$	119,343	3.81 %	
Student Service Fee	\$ 6,791,750	\$	7,042,175	\$	250,425	3.69 %	
Recreational Sport Fee	\$ -	\$	-	\$	-	- %	
Student Center Fee	\$ 3,622,674	\$	2,511,839	\$	(1,110,835)	(30.66)%	1
Student Bus Fee	\$ -	\$	-	\$	-	- %	
ID Card Fee	\$ 981,140	\$	-	\$	(981,140)	(100.00)%	2
Total Fee Based Expenditures	\$ 24,679,616	\$	22,657,257	\$	(2,022,359)	(8.19)%	
Housing	\$ 12,227,647	\$	11,459,212	\$	(768,435)	(6.28)%	3
Dining	\$ 13,443,793	\$	13,262,390	\$	(181,403)	(1.35)%	
Parking	\$ 2,753,000	\$	2,610,703	\$	(142,297)	(5.17)%	
Athletics	\$ 3,135,000	\$	2,740,000	\$	(395,000)	(12.60)%	4
Bookstore	\$ 1,000,000	\$	1,020,000	\$	20,000	2.00 %	
Other	\$ 8,900,123	\$	7,760,288	\$	(1,139,835)	(12.81)%	5
Total Sales & Services Based Expenditures	\$ 41,459,563	\$	38,852,593	\$	(2,606,970)	(6.29)%	
Transfers Out							
Debt Service							
Medical Service	\$ 552,600	\$	554,100	\$	1,500	0.27 %	
Athletics	\$ 125,000	\$	125,000	\$	-	- %	
Student Center	\$ 842,417	\$	1,594,000	\$	751,583	89.22 %	6
Student Service	\$ 1,364,350	\$	1,463,350	\$	99,000	7.26 %	
Housing	\$ 7,597,624	\$	8,026,673	\$	429,049	5.65 %	7
Dining	\$ 596,207	\$	583,228	\$	(12,979)	(2.18)%	
Parking and Public Safety	\$ 347,000	\$	1,029,297	\$	682,297	196.63 %	8
Recreational Sports	\$ -	\$	-	\$	-	- %	
Other	\$	\$	-	\$	-	- %	
Real Estate Rental	\$ 389,955	\$	251,665	\$	(138,290)	(35.46)%	
Vending	\$ 300,000	\$	300,000	\$	-	- %	
Designated Funds	\$ -	\$	-	\$	-	- %	
Other	\$ -	\$	-	\$	-	- %	
Total Transfers Out	\$ 12,115,153	\$	13,927,313	\$	1,812,160	14.96 %	
Total Budgeted Expenditures & Transfers Out	\$ 78,254,332	\$	75,437,163	\$	(2,817,169)	(3.60)%	

Sam Houston State University

Table C 2
Auxiliary Funds
Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
(1)	Student Center Fee	\$ (1,110,835)	Expenditure authority was decreased because it was moved to debt service.
(2)	ID Card Fee	\$ (981,140)	Ependiture authority was rolled into the new Institutional Service Fee
(3)	Housing	\$ (768,435)	Expenditure authority was decreased due to the Debt Service payment increase
(4)	Athletics	\$ (395,000)	Expenditure authority was decreased based on the decrease in revenue
(5)	Other	\$ (1,139,835)	Expenditure authority was decreased based on the decrease in revenue
(6)	Student Center	\$ 751,583	Expenditure authority was increased due to the Debt Service payment increase
(7)	Housing	\$ 429,049	Expenditure authority was increased due to the Debt Service payment increase
(8)	Parking and Public Safety	\$ 682,297	Expenditure authority was increased due to the Debt Service payment increase

Sam Houston State University

Table D
Intercollegiate Athletics
Estimated Revenue and Budgeted Expenditures
Fiscal Year 2021

	MEN					WOMEN				
	FOOTBALL	BASKETBALL	BASEBALL	TRACK	OTHER	BASKETBALL	VOLLEYBALL	SOFTBALL	TRACK	OTHER
Revenues										
Sales and Service										
Gate Receipts/Parking	\$ 477,000	\$ 50,000	\$ 100,000	\$ -	\$ -	\$ 8,000	\$ 5,000	\$ 10,000	\$ -	\$ -
Game Guarantees	\$ -	\$ 400,000	\$ 24,000	\$ -	\$ -	\$ 74,000	\$ -	\$ 2,000	\$ -	\$ -
Concessions	\$ 65,000	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ -
Other										
Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licensing Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Camps	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NCAA Revenue Sharing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Stadium Operations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Sales and Services	\$ 542,000	\$ 450,000	\$ 144,000	\$ -	\$ -	\$ 82,000	\$ 5,000	\$ 17,000	\$ -	\$ -
Designated Tuition	\$ 1,396,410	\$ 201,738	\$ 260,000	\$ -	\$ 95,000	\$ 379,500	\$ 275,000	\$ 275,000	\$ -	\$ 404,200
Athletic Fee	\$ 2,379,937	\$ 970,658	\$ 677,376	\$ 550,721	\$ 124,158	\$ 656,020	\$ 291,692	\$ 345,816	\$ 679,306	\$ 1,106,426
Total Tuition and Fees	\$ 3,776,347	\$ 1,172,396	\$ 937,376	\$ 550,721	\$ 219,158	\$ 1,035,520	\$ 566,692	\$ 620,816	\$ 679,306	\$ 1,510,626
Budgeted Fund Balances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Budgeted Funds	\$ 4,318,347	\$ 1,622,396	\$ 1,081,376	\$ 550,721	\$ 219,158	\$ 1,117,520	\$ 571,692	\$ 637,816	\$ 679,306	\$ 1,510,626
Expenditures										
Salaries	\$ 1,240,216	\$ 394,296	\$ 396,776	\$ 132,140	\$ 66,208	\$ 362,920	\$ 156,792	\$ 152,216	\$ 132,140	\$ 377,916
Benefits	\$ 388,221	\$ 124,000	\$ 124,000	\$ 41,500	\$ 20,750	\$ 115,000	\$ 45,000	\$ 48,000	\$ 41,500	\$ 125,750
Travel	\$ 225,000	\$ 232,500	\$ 94,000	\$ 35,500	\$ 15,000	\$ 134,000	\$ 46,800	\$ 84,500	\$ 35,500	\$ 136,000
Scholarships	\$ 1,396,410	\$ 332,500	\$ 260,000	\$ 287,531	\$ 95,000	\$ 379,500	\$ 275,000	\$ 275,000	\$ 416,116	\$ 728,160
Other Maintenance & Operating	\$ 526,500	\$ 89,100	\$ 62,600	\$ 54,050	\$ 22,200	\$ 44,100	\$ 43,100	\$ 61,100	\$ 54,050	\$ 142,800
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Budgeted Expenditures	\$ 3,776,347	\$ 1,172,396	\$ 937,376	\$ 550,721	\$ 219,158	\$ 1,035,520	\$ 566,692	\$ 620,816	\$ 679,306	\$ 1,510,626

Sam Houston State University

Table D
Intercollegiate Athletics
Estimated Revenue and Budgeted Expenditures
Fiscal Year 2021

	TOTAL MEN	TOTAL WOMEN	OTHER ACTIVITIES	ADMIN	GRAND TOTAL
Revenues					
Sales & Services					
Gate Receipts	\$ 627,000	\$ 23,000	\$ -	\$ -	\$ 650,000
Games Guarantees	\$ 424,000	\$ 76,000	\$ -	\$ -	\$ 500,000
Concessions	\$ 85,000	\$ 5,000	\$ -	\$ -	\$ 90,000
Other					
Advertising	\$ -	\$ -	\$ -	\$ 525,000	\$ 525,000
Licensing Fee	\$ -	\$ -	\$ -	\$ 400,000	\$ 400,000
NCAA Revenue Sharing	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000
Camps	\$ -	\$ -	\$ -	\$ -	\$ -
Stadium Operations	\$ -	\$ -	\$ -	\$ 75,000	\$ 75,000
Other	\$ -	\$ -	\$ -	\$ -	\$ -
Total Sales and Services	\$ 1,136,000	\$ 104,000	\$ -	\$ 1,500,000	\$ 2,740,000
Designated Tuition	\$ 1,953,148	\$ 1,333,700	\$ -	\$ -	\$ 3,286,848
Athletic Fee	\$ 4,702,850	\$ 3,079,260	\$ -	\$ 2,192,822	\$ 9,974,932
Total Tuition and Fees	\$ 6,655,998	\$ 4,412,960	\$ -	\$ 2,192,822	\$ 13,261,780
Budgeted Fund Balances	\$ -	\$ -	\$ -	\$ -	\$ -
Total Budgeted Funds	\$ 7,791,998	\$ 4,516,960	\$ -	\$ 3,692,822	\$ 16,001,780
Expenditures					
Salaries	\$ 2,229,636	\$ 1,181,984	\$ -	\$ 2,515,463	\$ 5,927,083
Fringe Benefits	\$ 698,471	\$ 375,250	\$ -	\$ 687,000	\$ 1,760,721
Travel	\$ 602,000	\$ 436,800	\$ -	\$ 20,500	\$ 1,059,300
Scholarships	\$ 2,371,441	\$ 2,073,776	\$ -	\$ 75,000	\$ 4,520,217
O&M	\$ 754,450	\$ 345,150	\$ -	\$ 1,459,859	\$ 2,559,459
Capital	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000
Debt Service	\$ -	\$ -	\$ -	\$ 125,000	\$ 125,000
Other	\$ -	\$ -	\$ -	\$ -	\$ -
Total Budgeted Expenditures	\$ 6,655,998	\$ 4,412,960	\$ -	\$ 4,932,822	\$ 16,001,780

Sam Houston State University

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

	FY 2020		FY 2021		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Student Services Fee per Semester Credit Hour	\$ 16	\$	17	\$	1	6.25 %	
Student Services Fee Fund Balance at Beginning of Year (Net of Encumbrances)	\$ 794,737	\$	1,025,078	\$	230,341	28.98 %	
Forecasted Revenue:							
SSF Revenue	\$ 8,060,600	\$	8,405,525	\$	344,925	4.28 %	
Revenue Earned from Activities	\$ 95,500	\$	100,000	\$	4,500	4.71 %	
Interest Revenue	\$ -	\$	-	\$	-	- %	
Transfer In	\$ -	\$	-	\$	-	- %	
Total Forecasted Revenue:	\$ 8,156,100	\$	8,505,525	\$	349,425	4.28 %	
Budgeted Student Service Fee Expenditures:							
1. Textbook Rentals	\$ -	\$	-	\$	-	- %	
2. Recreational Activities	\$ -	\$	-	\$	-	- %	
3. Health and Hospital Services	\$ -	\$	-	\$	-	- %	
4. Medical Services	\$ -	\$	-	\$	-	- %	
5. Intramural and Intercollegiate Athletics	\$ -	\$	-	\$	-	- %	
6. Artists and Lecture Series	\$ -	\$	-	\$	-	- %	
7. Cultural Entertainment Series	\$ 680,700	\$	404,168	\$	(276,532)	(40.62)%	1
8. Debating and Oratorical Activities	\$ -	\$	-	\$	-	- %	
9. Student Publications	\$ 500	\$	750	\$	250	50.00 %	
10. Student Government	\$ 77,650	\$	77,650	\$	-	- %	
11. Student Fee Advisory Committee	\$ -	\$	-	\$	-	- %	
12. Student Transportation Services Other Than Those in TEC 54.504, 511, 512, 513	\$ -	\$	-	\$	-	- %	
13. Other (See Detail Below)	\$ 7,397,250	\$	8,022,957	\$	625,707	8.46 %	2
Total Budgeted Expenditures	\$ 8,156,100	\$	8,505,525	\$	349,425	4.28 %	
Estimated Student Services Fee Fund Balance at End of Year	\$ 794,737	\$	1,025,078	\$	230,341	28.98 %	

Student Services Advisory Committee Meeting:

03/19/2020

Sam Houston State University

TABLE E

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

Detail of Other:

Counseling Center	\$	774,825	\$	1,357,260	\$	582,435	75.17 %
Special Population	\$	451,836	\$	454,836	\$	3,000	0.66 %
Legal Services for Students	\$	261,708	\$	291,182	\$	29,474	11.26 %
Student Travel	\$	441,000	\$	403,500	\$	(37,500)	(8.50)%
Scholarship	\$	369,700	\$	369,700	\$	-	- %
Program	\$	1,129,427	\$	1,043,317	\$	(86,110)	(7.62)%
Dean of Student Life Salary Personnel	\$	466,909	\$	478,624	\$	11,715	2.51 %
Student Activities Salaries	\$	693,480	\$	682,748	\$	(10,732)	(1.55)%
Student Support Service	\$	1,322,084	\$	1,451,790	\$	129,706	9.81 %
University Camp Phase II	\$	386,281	\$	290,000	\$	(96,281)	(24.93)%
Student Service Construction	\$	1,100,000	\$	1,200,000	\$	100,000	9.09 %
Provide Description	\$	-	\$	-	\$	-	- %
Provide Description	\$	-	\$	-	\$	-	- %
Provide Description	\$	-	\$	-	\$	-	- %
Provide Description	\$	-	\$	-	\$	-	- %
Total Other	\$	7,397,250	\$	8,022,957	\$	625,707	8.46 %

Sam Houston State University

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)	Cultural Entertainment Series	\$ (276,532)	COVID related budget adjustments - Less large student entertainment gatherings. Reallocated to cover other SSF areas
(2)	Other (See Detail Below)	\$ 625,707	COVID related budget adjustment
(3)	Counseling Center	\$ 582,435	COVID related budget adjustment. Reallocation of salaries for Counselor

Sam Houston 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	\$ 79,641,226	\$ 3,322,392	\$ 3,304,157	\$ 22,622,221	\$ 11,871,955	\$ 15,059,153	\$ 9,843,619	\$ 162,000	\$ 20,851,163	\$ 166,677,885
Benefits	\$ 18,840,665	\$ 872,350	\$ 1,508,811	\$ 6,358,595	\$ 3,654,534	\$ 5,998,134	\$ 3,187,298	\$ -	\$ 6,395,934	\$ 46,816,321
Travel	\$ 817,041	\$ 58,717	\$ 31,600	\$ 1,636,679	\$ 291,392	\$ 440,102	\$ 72,051	\$ -	\$ 1,689,528	\$ 5,037,110
O&M	\$ 3,171,462	\$ 618,481	\$ 2,129,894	\$ 16,789,151	\$ 3,489,517	\$ 5,622,382	\$ 3,206,112	\$ 22,996,261	\$ 27,918,034	\$ 85,941,294
Utilities	\$ 19,942	\$ 1,700	\$ 141,888	\$ 77,000	\$ 307,741	\$ 20,864	\$ 3,973,718	\$ -	\$ 3,246,683	\$ 7,789,536
Capital	\$ 24,132	\$ 20,000	\$ 4,188	\$ 17,455,494	\$ 1,165,605	\$ 66,232	\$ 202,500	\$ -	\$ 1,408,508	\$ 20,346,659
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Budget	<u>\$ 102,514,468</u>	<u>\$ 4,893,640</u>	<u>\$ 7,120,538</u>	<u>\$ 64,939,140</u>	<u>\$ 20,780,744</u>	<u>\$ 27,206,867</u>	<u>\$ 20,485,298</u>	<u>\$ 23,158,261</u>	<u>\$ 61,509,850</u>	<u>\$ 332,608,805</u>

Sam Houston State University

Table G - 1
Restricted Funds
Revenues and Transfers

	FY 2020 APPROVED BUDGET	FY 2021 PROPOSED BUDGET	Variance		Note
			DOLLAR	PERCENT	
Pell Grant	\$ 50,000,000.00	\$ 45,000,000.00	\$ (5,000,000.00)	(10.00)%	1
Other Federal Grant	\$ 1,819,000.00	\$ 1,819,000.00	\$ -	- %	
TEXAS Grant	\$ 14,763,664.00	\$ 15,149,102.00	\$ 385,438.00	2.61 %	
Endowment Income Distributions	\$ 4,077,818.00	\$ 4,000,000.00	\$ (77,818.00)	(1.91)%	
Charter School	\$ 2,928,375.00	\$ 3,506,054.00	\$ 577,679.00	19.73 %	2
Osteopathic Medicine	\$ 2,700,000.00	\$ -	\$ (2,700,000.00)	(100.00)%	3
Other Grants/Research	\$ 9,595,763.00	\$ 10,452,000.00	\$ 856,237.00	8.92 %	4
Total Revenues	\$ 85,884,620.00	\$ 79,926,156.00	\$ (5,958,464.00)	-6.94%	
Transfers In					
Other	\$ -				
Total Transfers In	\$ -	\$ -	\$ -		
Discounts and Allowance	\$ (60,800,000.00)	\$ (58,400,000.00)	\$ 2,400,000.00	(3.95)%	
Budgeted Fund Balances	\$ 11,203,069.00	\$ 18,342,582.00	\$ 7,139,513.00	100.00%	5
Total Budgeted Funds	\$ 36,287,689.00	\$ 39,868,738.00	\$ (3,558,464.00)	9.87%	

Sam Houston State University

Table G - 1
Restricted Funds
Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Pell Grant	\$ (5,000,000)	Revenue decrease for the actual grant amount.
2	Charter School	\$ 577,679	Increase based on the estimate enrollment.
3	Osteopathic Medicine	\$ (2,700,000)	Decrease based on pledged gift amount.
4	Other Grants/Research	\$ 856,237	Increase based on the estimate grant for fiscal year.
5	Budgeted Fund Balances	\$ 7,139,513	Increase in fund balance for the Osteopathic Medical

Sam Houston State University

Table G - 2
Restricted Funds
Budgeted Expenditures

	FY 2020	FY 2021	Variance		Note
	APPROVED BUDGET	PROPOSED BUDGET	DOLLAR	PERCENT	
Instruction Support	\$ 8,487,047	\$ 11,078,515	\$ 2,591,468	30.53 %	1
Research / Organized Research	\$ 5,461,058	\$ 5,441,672	\$ (19,386)	(0.35)%	
Public Service	\$ 6,117,725	\$ 14,054,718	\$ 7,936,993	129.74 %	2
Academic Support	\$ 6,836,667	\$ 2,123,844	\$ (4,712,823)	(68.93)%	3
Student Support	\$ 867,765	\$ 119,442	\$ (748,323)	(86.24)%	4
Institutional Support	\$ 481,215	\$ 403,876	\$ (77,339)	(16.07)%	
Scholarships & Fellowships	\$ 68,836,212	\$ 64,417,031	\$ (4,419,181)	(6.42)%	5
Total Expenditures	\$ 97,087,689	\$ 97,639,098	\$ 551,409	0.57 %	
Transfers Out					
Other	\$ 0	\$ 214,060	\$ 214,060	Infinity	6
Total Transfers Out	\$ 0	\$ 214,060	\$ 214,060	- %	
Total Budgeted Expenditures & Transfers Out	\$ 97,087,689	\$ 97,853,158	\$ 765,469	0.79 %	

Sam Houston State University

Table G - 2
Restricted Funds
Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Instruction Support	\$ 2,591,468	Expenditure increase due to the Osteopathic Medical
2	Public Service	\$ 7,936,993	Expenditure increase due to the Osteopathic Medical
3	Academic Support	\$ (4,712,823)	Expenditure reallocated to Instruction Support and Public Service for the start of Osteopathic Medical
4	Student Support	\$ (748,323)	Expenditure reallocated in Designated Fund for Osteopathic Medical
5	Scholarships & Fellowships	\$ (4,419,181)	Decrease based on a decrease in grant
6	Other	\$ 214,060	Increase based on Debt payment

Sam Houston State University

Recapitulation of Budgeted Revenues, Expenditures, Transfers, and Use of Reserves For Fiscal Year Ending 2021

	Estimated Revenues	Transfers In	Budgeted Use of Reserves	Total Budgeted Sources	Budgeted Expenditures	Transfers Out	Total Budgeted Uses	Net Transfers *
Educational & General	\$ 131,213,528	\$ -	\$ -	\$ 131,213,528	\$ (117,055,530)	\$ (14,157,998)	\$ (131,213,528)	\$ (14,157,998)
Designated	\$ 160,947,389	\$ 4,245,669	\$ 2,315,023	\$ 167,508,081	\$ (154,043,426)	\$ (13,464,655)	\$ (167,508,081)	\$ (9,218,986)
Auxiliary Enterprises	\$ 74,791,605	\$ -	\$ 645,558	\$ 75,437,163	\$ (61,509,850)	\$ (13,927,313)	\$ (75,437,163)	\$ (13,927,313)
Total	<u>\$ 366,952,522</u>	<u>\$ 4,245,669</u>	<u>\$ 2,960,581</u>	<u>\$ 374,158,772</u>	<u>\$ (332,608,806)</u>	<u>\$ (41,549,966)</u>	<u>\$ (374,158,772)</u>	<u>\$ (37,304,297)</u>



July 16, 2020

Board of Regents
Texas State University System
Austin, Texas

The Honorable Regents:

The following initiatives and highlights are included in the proposed FY2021 Operating Budget for Sul Ross State University - Alpine and Sul Ross State University - Rio Grande College.

General Revenue Appropriations

SB 1, 86th Legislature, appropriated \$10,488,559 in General Revenue funding for Sul Ross State University - Alpine for FY2021, which is \$512,587 (-4.7%) less than the amount appropriated for FY2020. For Sul Ross State University - Rio Grande College, FY 2021 General Revenue appropriations are \$4,783,998, a decrease of \$251,992 (-5%) compared to FY 2020. 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 2021 were increased by \$131,403 (+3.2%) for Sul Ross State University - Alpine and increased by \$58,180 (+9.7%) for Sul Ross State University - Rio Grande College.

Designated Tuition, Fees and Other Revenues

For FY2021, Sul Ross State - Alpine and Sul Ross State - Rio Grande College are expecting a decline in enrollment due to the impact of COVID 19 and continuing short term enrollment trends on Alpine and the Rio Grande College campuses. We projected enrollment for FY 2021 utilizing a trend analysis by semester. Budgeted FY2021 semester credit hours for Alpine are 33,992, 10% less than FY2020. Sul Ross State - Rio Grande College FY2021 budgeted semester credit hours are 14,603, 10% less than FY2020. These enrollment projections translated to a decline in budgeted revenue in designated tuition and fees of \$889,334 for Sul Ross State - Alpine and a decline of \$47,093 for Sul Ross State - Rio Grande College.

As a result of the impact of COVID 19 on demand for on-campus housing on our Alpine campus, we are projecting lower housing revenue in FY 2021 by \$1,210,866 (38% lower), despite increase in housing rates this year of 10%. We will reduce deferred maintenance spending and other operating costs to address this decline.

Impact of Budget Reductions

In order to address the anticipated revenue shortfalls from reduced enrollments as well as reductions in state funding, Sul Ross State -Alpine and Sul Ross State -Rio Grande College will reduce costs by \$1.5M in FY 21. This will be approximately \$1M in Alpine and 500K for the Rio Grande College campuses. Budget meetings between President Gallego and department heads and deans will be held during July and August to determine the most strategic ways to realize the required savings while preserving and enhancing the Sul Ross State legacy of academic excellence, unique and life changing student experiences, affordability, research, service and outreach.

Impact to Employees

The proposed FY2021 Operating Budget does not provide for a pay raise program due to the magnitude of the required budget reductions, however increases for faculty tenure and promotion will be funded. The budget does include over \$175,000 in a new Presidential strategic fund for rewarding employee performance that goes above and beyond to advance Sul Ross State University and its mission.

Lease Expense for Sul Ross State- Rio Grande College

Sul Ross State – Rio Grande College’s net overall lease payments to Southwest Texas Junior College for its three leased campuses at Del Rio, Uvalde and Eagle Pass will remain the same for FY2021. The total annual lease costs for FY 2021 are \$1,574,000 for all three campuses and library. Lease expense is inclusive of all building maintenance, security, utilities, custodial and grounds keeping services.

Alpine Utility Savings and Sustainability

Sul Ross State University, with the assistance of the TSUS System office, held a competitive bid for its electricity supply in May 2020 and was successful in signing a new 10-year supply agreement. The supply agreement will save Sul Ross State -Alpine more than \$400,000 in utility expense over its term, and the electricity is 100% solar energy, sourced from West Texas solar energy installations.

Outsourcing of Payroll, Purchasing and Budget Functions to Sam Houston State University

During FY2020, agreements were reached with our sister TSUS component institution, Sam Houston State University (SHSU) to provide payroll, purchasing and budget services to Sul Ross State. These agreements were initiated as a strategy to overcome the challenges of recruiting and retaining for these functions in Far West Texas and to provide SRSU with access to best practices and technology in these areas.

The initial phases of these services have already been implemented, with full implementation in FY2021. Implementing these agreements is expected to save Sul Ross State over \$100,000 per year in salary expense and will result in a significant net staff FTE headcount reduction of 4 or more.

Summary

As reflected on the summary page of the Operating Budget for FY 2021, the University is continuing to maintain stable financial status, despite current enrollment challenges, due to efficiency initiatives, savings from reduced travel in FY20 and hiring freezes.

The overall financial condition of Sul Ross State University remains good. Future enrollment improvements, implementation of budget reduction strategies and creative service solutions such as the outsourcing agreements with SHSU, will continue as the keys to ensuring long term financial stability of Sul Ross State University - Alpine and Sul Ross State - Rio Grande College.

Respectfully,



Pete P. Gallego
President



Christopher B. Clifford
Vice President for Budget and Finance

Sul Ross State University

Budget Summary

	FY 2020		FY 2021		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
Revenues						
Tuition and Fees	\$ 11,675,369	\$	10,454,467	\$	(1,220,902)	(10.46)%
State Appropriations	\$ 17,217,114	\$	16,860,076	\$	(357,038)	(2.07)%
Sales and Services	\$ 4,943,566	\$	3,650,125	\$	(1,293,441)	(26.16)%
Other	\$ 513,900	\$	513,900	\$	-	- %
Operating Revenues	\$ 34,349,949	\$	31,478,568	\$	(2,871,381)	(8.36)%
Transfers In	\$ 2,407,125	\$	317,663	\$	(2,089,462)	(86.80)%
Budgeted Use of Fund Balance	\$ (288,142)	\$	174,230	\$	462,372	(160.47)%
Total Revenues	\$ 36,468,932	\$	31,970,461	\$	(4,498,471)	(12.34)%
Expenditures						
Instruction Support	\$ 8,324,635	\$	8,258,612	\$	(66,023)	(0.79)%
Research / Organized Research	\$ 697,363	\$	544,939	\$	(152,424)	(21.86)%
Public Service	\$ 400,005	\$	235,503	\$	(164,502)	(41.12)%
Academic Support	\$ 2,201,578	\$	2,041,875	\$	(159,703)	(7.25)%
Student Support	\$ 2,856,751	\$	1,872,351	\$	(984,400)	(34.46)%
Institutional Support	\$ 8,027,186	\$	7,667,214	\$	(359,972)	(4.48)%
Plant Support	\$ 3,124,549	\$	3,045,584	\$	(78,965)	(2.53)%
Scholarships & Fellowships	\$ 900,800	\$	959,800	\$	59,000	6.55 %
Auxiliary Enterprises	\$ 6,823,928	\$	3,602,754	\$	(3,221,174)	(47.20)%
Operating Expenditures	\$ 33,356,795	\$	28,228,632	\$	(5,128,163)	(15.37)%
Transfers Out	\$ 6,174,544	\$	3,741,829	\$	(2,432,715)	(39.40)%
Total Expenditures	\$ 39,531,339	\$	31,970,461	\$	(7,560,878)	(19.13)%

Operating Expenditures by Natural Classification

	FY 2020		FY 2021		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
Salary & Wages	\$ 16,272,513	\$	17,667,064	\$	1,394,551	8.57 %
Payroll Related Costs	\$ 6,061,173	\$	5,468,482	\$	(592,691)	(9.78)%
Travel	\$ 829,669	\$	635,217	\$	(194,452)	(23.44)%
Operations & Maintenance	\$ 8,244,844	\$	2,641,272	\$	(5,603,572)	(67.96)%
Utilities	\$ -	\$	1,763,597	\$	1,763,597	100.00 %
Capital	\$ 2,244,523	\$	53,000	\$	(2,191,523)	(97.64)%
Other	\$ 944,800	\$	-	\$	(944,800)	(100.00)%
Total Operating Expenditures	\$ 34,597,522	\$	28,228,632	\$	(6,368,890)	(18.41)%

Sul Ross State University

Table A 1
Educational and General Funds
Revenues and Transfers

	FY 2020		FY 2021		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Total Statutory Tuition and Fees	\$	1,574,620	\$	1,726,682	\$	152,062	9.66 %
State Appropriation							
Bill Pattern General Revenue	\$	11,001,146	\$	10,488,559	\$	(512,587)	(4.66)%
Benefits	\$	4,080,445	\$	4,211,848	\$	131,403	3.22 %
Higher Education Fund	\$	2,135,523	\$	2,151,723	\$	16,200	0.76 %
Hazlewood Reimbursement	\$	-	\$	-	\$	-	- %
Other	\$	-	\$	7,946	\$	7,946	100.00 %
Total State Appropriations	\$	17,217,114	\$	16,860,076	\$	(357,038)	(2.07)%
Other Revenue	\$	114,400	\$	114,400	\$	-	- %
Total Revenues	\$	18,906,134	\$	18,701,158	\$	(204,976)	(1.08)%
Transfers In							
Designated Tuition	\$	-	\$	-	\$	-	- %
Technology Service Fee	\$	-	\$	-	\$	-	- %
Other	\$	-	\$	-	\$	-	- %
Total Transfers In	\$	-	\$	-	\$	-	- %
Budgeted Fund Balances	\$	-	\$	-	\$	-	- %
Total Budgeted Funds	\$	18,906,134	\$	18,701,158	\$	(204,976)	(1.08)%

Sul Ross State University

Table A 2
Educational and General Funds
Budgeted Expenditures

	FY 2020		FY 2021		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Instruction Support	\$	7,405,835	\$	7,297,524	\$	(108,311)	(1.46)%	(1)
Research / Organized Research	\$	341,063	\$	344,249	\$	3,186	0.93 %	
Public Service	\$	286,687	\$	222,592	\$	(64,095)	(22.36)%	
Academic Support	\$	1,574,963	\$	1,598,308	\$	23,345	1.48 %	
Student Service Support	\$	1,494,102	\$	1,482,132	\$	(11,970)	(0.80)%	
Institutional Support	\$	3,862,395	\$	4,311,612	\$	449,217	11.63 %	
Plant Support	\$	1,792,488	\$	1,633,591	\$	(158,897)	(8.86)%	
Scholarships & Fellowships	\$	-	\$	-	\$	-	- %	
Total Expenditures	\$	16,757,533	\$	16,890,008	\$	132,475	0.79 %	
Transfers Out								
TPEG	\$	317,940	\$	317,663	\$	(277)	(0.09)%	
TRB Debt Service	\$	1,531,018	\$	1,493,487	\$	(37,531)	(2.45)%	
HEF - Debt Service	\$	-	\$	-	\$	-	- %	
HEF - Plant	\$	-	\$	-	\$	-	- %	
Other	\$	-	\$	-	\$	-	- %	
Total Transfers Out	\$	1,848,958	\$	1,811,150	\$	(37,808)	(2.04)%	
Total Budgeted Expenditures & Transfers Out	\$	18,606,491	\$	18,701,158	\$	94,667	0.51 %	

Sul Ross State University

Table A 2
Educational and General Funds
Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
(1)	Institutional Support	\$ 449,217	Reclassified from Plant and Instruction Support

Sul Ross State University

Table B 1
Designated Funds
Revenues and Transfers

	FY 2020		FY 2021		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Tuition and Fees							
Designated Tuition	\$ 5,915,884	\$	5,333,054	\$	(582,830)	(9.85)%	(1)
Institutional Services Fee	\$ -	\$	-	\$	-	- %	
Advising Fee	\$ -	\$	-	\$	-	- %	
Technology Use / Computer Service Fee	\$ 963,832	\$	808,670	\$	(155,162)	(16.10)%	
Environmental Service Fee	\$ -	\$	-	\$	-	- %	
ID / One-Card Fee	\$ -	\$	-	\$	-	- %	
Library Fee	\$ 325,000	\$	248,822	\$	(76,178)	(23.44)%	
International Education Fee	\$ 4,600	\$	3,307	\$	(1,293)	(28.11)%	
Student Publication Fee	\$ -	\$	-	\$	-	- %	
Academic Program Fees	\$ -	\$	-	\$	-	- %	
Distance Learning Fee	\$ 543,226	\$	469,355	\$	(73,871)	(13.60)%	
Records Fee	\$ -	\$	-	\$	-	- %	
Recreation Fee	\$ -	\$	-	\$	-	- %	
University Center Fee	\$ -	\$	-	\$	-	- %	
International Study Fee	\$ -	\$	-	\$	-	- %	
Repeat Fee	\$ -	\$	-	\$	-	- %	
Other	\$ 454,999	\$	454,999	\$	-	- %	
Total Tuition and Fees	\$ 8,207,541	\$	7,318,207	\$	(889,334)	(10.84)%	
Investment Income	\$ 150,000	\$	150,000	\$	-	- %	
Other Revenue	\$ 225,000	\$	225,000	\$	-	- %	
Total Revenues	\$ 8,582,541	\$	7,693,207	\$	(889,334)	(10.36)%	
Transfers In							
TPEG	\$ 317,940	\$	317,663	\$	(277)	(0.09)%	
Auxiliary Funds	\$ -	\$	-	\$	-	- %	
Other	\$ -	\$	-	\$	-	- %	
Total Transfers In	\$ 317,940	\$	317,663	\$	(277)	(0.09)%	
Budgeted Fund Balances	\$ (288,142)	\$	-	\$	288,142	(100.00)%	(2)
Total Budgeted Funds	\$ 8,612,339	\$	8,010,870	\$	(601,469)	(6.98)%	

Sul Ross State University

Table B 1 Designated Funds Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
(1)	Designated Tuition	\$ (582,830)	Decline in semester credit hours on Alpine campus
(2)	Budgeted Fund Balances	\$ 288,142	No budgeted increase to fund balance for FY21

Sul Ross State University

Table B 2
Designated Funds
Budgeted Expenditures

	FY 2020		FY 2021		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Instruction Support	\$ 918,800	\$	961,088	\$	42,288	4.60 %	
Research / Organized Research	\$ 356,300	\$	200,690	\$	(155,610)	(43.67)%	
Public Service	\$ 113,318	\$	12,911	\$	(100,407)	(88.61)%	
Academic Support	\$ 626,615	\$	443,567	\$	(183,048)	(29.21)%	
Student Support	\$ 1,362,649	\$	390,219	\$	(972,430)	(71.36)%	(1)
Institutional Support	\$ 4,164,791	\$	3,355,602	\$	(809,189)	(19.43)%	(2)
Plant Support	\$ 1,332,061	\$	1,411,993	\$	79,932	6.00 %	
Scholarships & Fellowships	\$ 900,800	\$	959,800	\$	59,000	6.55 %	
Total Expenditures	\$ 9,775,334	\$	7,735,870	\$	(2,039,464)	(20.86)%	
Transfers Out							
System Assessment	\$ 275,000	\$	275,000	\$	-	- %	
Debt Service	\$ -	\$	-	\$	-	- %	
E&G	\$ -	\$	-	\$	-	- %	
Auxiliary	\$ 2,089,185	\$	-	\$	(2,089,185)	(100.00)%	(3)
Other	\$ -	\$	-	\$	-	- %	
Total Transfers Out	\$ 2,364,185	\$	275,000	\$	(2,089,185)	(88.37)%	
Total Budgeted Expenditures & Transfers Out	\$ 12,139,519	\$	8,010,870	\$	(4,128,649)	(34.01)%	

Sul Ross State University

Table B 2 Designated Funds Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
(1)	Student Support	\$ (972,430)	Expenditures reallocated to the correct NACUBO function
(2)	Institutional Support	\$ (927,025)	Expenditures reallocated to the correct NACUBO function
(3)	Auxiliary	\$ (2,089,185)	FY 20 presentation issue, corrected for FY21

Sul Ross State University

Table C 1
Auxiliary Funds
Revenues and Transfers

	FY 2020		FY 2021		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Fees							
Athletic Fee	\$	459,359	\$	370,765	\$ (88,594)	(19.29)%	
Medical Service Fee	\$	127,597	\$	81,232	\$ (46,365)	(36.34)%	
Student Service Fee	\$	746,000	\$	564,770	\$ (181,230)	(24.29)%	
Recreational Sport Fee	\$	364,000	\$	231,364	\$ (132,636)	(36.44)%	
Student Center Fee	\$	161,252	\$	126,447	\$ (34,805)	(21.58)%	
Student Bus Fee	\$	-	\$	-	-	- %	
ID Card Fee	\$	-	\$	-	-	- %	
Other	\$	35,000	\$	35,000	-	- %	
Total Fees	\$	1,893,208	\$	1,409,578	\$ (483,630)	(25.55)%	
Sales and Services							
Housing	\$	3,210,866	\$	2,000,000	\$ (1,210,866)	(37.71)%	(1)
Dining	\$	1,655,700	\$	1,500,000	\$ (155,700)	(9.40)%	
Parking	\$	4,000	\$	55,000	\$ 51,000	1275.00 %	
Athletics	\$	10,000	\$	15,125	\$ 5,125	51.25 %	
Bookstore	\$	3,000	\$	20,000	\$ 17,000	566.67 %	
Other	\$	60,000	\$	60,000	-	- %	
Total Sales and Services	\$	4,943,566	\$	3,650,125	\$ (1,293,441)	(26.16)%	
Investment Income	\$	20,000	\$	20,000	-	- %	
Other Income	\$	4,500	\$	4,500	-	- %	
Total Revenues	\$	6,861,274	\$	5,084,203	\$ (1,777,071)	(25.90)%	
Transfers In							
Designated Tuition	\$	2,089,185	\$	-	\$ (2,089,185)	(100.00)%	(2)
Other	\$	-	\$	-	-	- %	
Total Transfers In	\$	2,089,185	\$	-	\$ (2,089,185)	(100.00)%	
Budgeted Fund Balances	\$	-	\$	174,230	\$ 174,230	100.00 %	
Total Budgeted Funds	\$	8,950,459	\$	5,258,433	\$ (3,692,026)	(41.25)%	

Sul Ross State University

Table C 1
Auxiliary Funds
Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
(1)	Housing	\$ (1,210,866)	Housing revenue down due to projected reduction in housing occupancy for FY21, due to COVID 19 related reduced demand for campus housing, significantly offsetting housing rate increase of 10%
(2)	Transfers in - Designated Tuition	\$ (2,089,185)	FY 20 presentation issue, corrected for FY21

Sul Ross State University

Table C 2
Auxiliary Funds
Budgeted Expenditures

	FY 2020		FY 2021		Variance		
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	Note
Athletic Fee	\$	239,323	\$	140,005	\$	(99,318)	(41.50)%
Medical Service Fee	\$	178,405	\$	81,232	\$	(97,173)	(54.47)%
Student Service Fee	\$	746,000	\$	739,000	\$	(7,000)	(0.94)%
Recreational Sport Fee	\$	334,088	\$	231,364	\$	(102,724)	(30.75)%
Student Center Fee	\$	265,796	\$	126,447	\$	(139,349)	(52.43)%
Student Bus Fee	\$	-	\$	-	\$	-	- %
ID Card Fee	\$	-	\$	-	\$	-	- %
Total Fee Based Expenditures	\$	1,763,612	\$	1,318,048	\$	(445,564)	(25.26)%
Housing	\$	1,620,316	\$	628,321	\$	(991,995)	(61.22)% (1)
Dining	\$	1,440,000	\$	1,500,000	\$	60,000	4.17 %
Parking	\$	-	\$	55,000	\$	55,000	100.00 %
Athletics	\$	-	\$	15,125	\$	15,125	100.00 %
Bookstore	\$	-	\$	20,000	\$	20,000	100.00 %
Other	\$	2,000,000	\$	66,260	\$	(1,933,740)	(96.69)% (2)
Total Sales & Services Based Expenditures	\$	5,060,316	\$	2,284,706	\$	(2,775,610)	(54.85)%
Transfers Out							
Debt Service							
Medical Service	\$	-	\$	-	\$	-	- %
Athletics	\$	220,036	\$	220,760	\$	724	0.33 %
Student Center	\$	-	\$	-	\$	-	- %
Student Service	\$	-	\$	-	\$	-	- %
Housing	\$	1,378,450	\$	1,371,679	\$	(6,771)	(0.49)%
Dining	\$	-	\$	-	\$	-	- %
Parking and Public Safety	\$	-	\$	-	\$	-	- %
Recreational Sports	\$	62,915	\$	63,240	\$	325	0.52 %
Other	\$	-	\$	-	\$	-	- %
Real Estate Rental	\$	-	\$	-	\$	-	- %
Vending	\$	-	\$	-	\$	-	- %
Designated Funds	\$	-	\$	-	\$	-	- %
Other	\$	300,000	\$	-	\$	(300,000)	(100.00)% (3)
Total Transfers Out	\$	1,961,401	\$	1,655,679	\$	(305,722)	(15.59)%
Total Budgeted Expenditures & Transfers Out	\$	8,785,329	\$	5,258,433	\$	(3,526,896)	(40.15)%

Sul Ross State University

Table C 2 Auxiliary Funds Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
(1) Housing		\$ (991,995)	Reduction necessary to offset decline in housing revenue. Will be accomplished through deferring maintenance and cutting operating expenses
(2) Other		\$ (1,993,740)	FY 20 presentation issue, corrected for FY21
(3) Other		\$ (300,000)	Budgeted fund balance addition in FY20, not budgeting this for FY21

Sul Ross State University

Table D
Intercollegiate Athletics
Estimated Revenue and Budgeted Expenditures
Fiscal Year 2021

	MEN					WOMEN				
	FOOTBALL	BASKETBALL	BASEBALL	TRACK	OTHER	BASKETBALL	VOLLEYBALL	SOFTBALL	TRACK	OTHER
Revenues										
Sales and Service										
Gate Receipts/Parking	\$ 625	\$ 250	\$ 250	\$ -	\$ -	\$ 250	\$ 250	\$ -	\$ -	\$ -
Game Guarantees	\$ -	\$ 10,500	\$ -	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ -
Concessions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other										
Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licensing Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Camps	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NCAA Revenue Sharing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Stadium Operations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Sales and Services	\$ 625	\$ 10,750	\$ 250	\$ -	\$ -	\$ 3,250	\$ 250	\$ -	\$ -	\$ -
Designated Tuition	\$ 431,213	\$ 113,500	\$ 131,200	\$ -	\$ 227,799	\$ 120,544	\$ 83,250	\$ 83,700	\$ -	\$ 196,633
Athletic Fee	\$ 45,000	\$ 30,000	\$ 30,000	\$ -	\$ 39,750	\$ 27,500	\$ 20,000	\$ 26,000	\$ -	\$ 39,750
Total Tuition and Fees	\$ 476,213	\$ 143,500	\$ 161,200	\$ -	\$ 267,549	\$ 148,044	\$ 103,250	\$ 109,700	\$ -	\$ 236,383
Budgeted Fund Balances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Budgeted Funds	\$ 476,838	\$ 154,250	\$ 161,450	\$ -	\$ 267,549	\$ 151,294	\$ 103,500	\$ 109,700	\$ -	\$ 236,383
Expenditures										
Salaries	\$ 281,180	\$ 72,500	\$ 87,500	\$ -	\$ 123,550	\$ 79,500	\$ 54,000	\$ 54,000	\$ -	\$ 106,520
Benefits	\$ 102,063	\$ 23,000	\$ 25,700	\$ -	\$ 50,834	\$ 26,644	\$ 18,000	\$ 18,000	\$ -	\$ 41,948
Travel	\$ 45,000	\$ 30,000	\$ 30,000	\$ -	\$ 39,750	\$ 27,500	\$ 20,000	\$ 26,000	\$ -	\$ 39,750
Scholarships	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Maintenance & Operating	\$ 48,595	\$ 28,750	\$ 18,250	\$ -	\$ 53,415	\$ 17,650	\$ 11,500	\$ 11,700	\$ -	\$ 48,165
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Budgeted Expenditures	\$ 476,838	\$ 154,250	\$ 161,450	\$ -	\$ 267,549	\$ 151,294	\$ 103,500	\$ 109,700	\$ -	\$ 236,383

Sul Ross State University

Table D
Intercollegiate Athletics
Estimated Revenue and Budgeted Expenditures
Fiscal Year 2021

	TOTAL MEN	TOTAL WOMEN	OTHER ACTIVITIES	ADMIN	GRAND TOTAL
Revenues					
Sales & Services					
Gate Receipts	\$ 1,125	\$ 500	\$ -	\$ -	\$ 1,625
Games Guarantees	\$ 10,500	\$ 3,000	\$ -	\$ -	\$ 13,500
Concessions	\$ -	\$ -	\$ -	\$ -	\$ -
Other					
Advertising	\$ -	\$ -	\$ -	\$ -	\$ -
Licensing Fee	\$ -	\$ -	\$ -	\$ -	\$ -
NCAA Revenue Sharing	\$ -	\$ -	\$ -	\$ -	\$ -
Camps	\$ -	\$ -	\$ -	\$ -	\$ -
Stadium Operations	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -
Total Sales and Services	\$ 11,625	\$ 3,500	\$ -	\$ -	\$ 15,125
Designated Tuition	\$ 903,712	\$ 484,127	\$ 174,154	\$ 275,082	\$ 1,837,075
Athletic Fee	\$ 144,750	\$ 113,250	\$ 14,000	\$ 98,765	\$ 370,765
Total Tuition and Fees	\$ 1,048,462	\$ 597,377	\$ 188,154	\$ 373,847	\$ 2,207,840
Budgeted Fund Balances	\$ -	\$ -	\$ -	\$ -	\$ -
Total Budgeted Funds	\$ 1,060,087	\$ 600,877	\$ 188,154	\$ 373,847	\$ 2,222,965
Expenditures					
Salaries	\$ 564,730	\$ 294,020	\$ 36,153	\$ 267,765	\$ 1,162,668
Fringe Benefits	\$ 201,597	\$ 104,592	\$ 13,001	\$ 47,132	\$ 366,322
Travel	\$ 144,750	\$ 113,250	\$ 14,000	\$ 27,000	\$ 299,000
Scholarships	\$ -	\$ -	\$ -	\$ -	\$ -
O&M	\$ 149,010	\$ 89,015	\$ 125,000	\$ 31,950	\$ 394,975
Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -
Total Budgeted Expenditures	\$ 1,060,087	\$ 600,877	\$ 188,154	\$ 373,847	\$ 2,222,965

Sul Ross State University

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

	FY 2020		FY 2021		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Student Services Fee per Semester Credit Hour	\$ 22	\$	22.00	\$	-	- %	
Student Services Fee Fund Balance at Beginning of Year (Net of Encumbrances)	\$ 228,553	\$	600,000	\$	371,447	162.52 %	
Forecasted Revenue:							
SSF Revenue	\$ 738,000	\$	564,770	\$	(173,230)	(23.47)%	
Revenue Earned from Activities	\$ 6,000	\$	5,000	\$	(1,000)	(16.67)%	
Interest Revenue	\$ 2,000	\$	2,000	\$	-	- %	
Transfer In	\$ -	\$	-	\$	-	- %	
Total Forecasted Revenue:	\$ 746,000	\$	571,770	\$	(174,230)	(23.36)%	
Budgeted Student Service Fee Expenditures:							
1. Textbook Rentals	\$ -	\$	-	\$	-	- %	
2. Recreational Activities	\$ 23,606	\$	23,606	\$	-	- %	
3. Health and Hospital Services	\$ -	\$	-	\$	-	- %	
4. Medical Services	\$ -	\$	-	\$	-	- %	
5. Intramural and Intercollegiate Athletics	\$ -	\$	-	\$	-	- %	
6. Artists and Lecture Series	\$ -	\$	-	\$	-	- %	
7. Cultural Entertainment Series	\$ 25,582	\$	25,582	\$	-	- %	
8. Debating and Oratorical Activities	\$ -	\$	-	\$	-	- %	
9. Student Publications	\$ 47,450	\$	47,450	\$	-	- %	
10. Student Government	\$ 12,450	\$	12,450	\$	-	- %	
11. Student Fee Advisory Committee	\$ -	\$	-	\$	-	- %	
12. Student Transportation Services Other Than Those in TEC 54.504, 511, 512, 513	\$ -	\$	-	\$	-	- %	
13. Other (See Detail Below)	\$ 636,912	\$	636,912	\$	-	- %	
Total Budgeted Expenditures	\$ 746,000	\$	746,000	\$	-	- %	
Estimated Student Services Fee Fund Balance at End of Year	\$ 228,553	\$	425,770	\$	197,217	86.29 %	

Student Services Advisory Committee Meeting:

07/29/2020

Sul Ross State University

TABLE E

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

Detail of Other:							
Advising and Orientation	\$	150,097	\$	150,097	\$	-	- %
Ambassadors	\$	20,000	\$	20,000	\$	-	- %
Bank Service Charges	\$	10,500	\$	10,500	\$	-	- %
Counseling Center	\$	170,191	\$	170,191	\$	-	- %
Excet Review Course	\$	23,500	\$	23,500	\$	-	- %
Freshman Leadership	\$	28,000	\$	28,000	\$	-	- %
Homecoming	\$	5,000	\$	5,000	\$	-	- %
Lobo Comic Con	\$	2,010	\$	2,010	\$	-	- %
Intercollegiate Rodeo	\$	95,266	\$	95,266	\$	-	- %
Intercollegiate Rodeo NIRA Event	\$	34,000	\$	34,000	\$	-	- %
Student Advisory Board	\$	6,000	\$	6,000	\$	-	- %
Student Development	\$	67,450	\$	67,450	\$	-	- %
Student Support Services	\$	2,000	\$	2,000	\$	-	- %
Student Service Fee Contingency	\$	13,898	\$	13,898	\$	-	- %
Undergraduate Travel and Funds for Organizations	\$	9,000	\$	9,000	\$	-	- %
Total Other	\$	636,912	\$	636,912	\$	-	- %

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	\$ 6,042,140	\$ 414,229	\$ 222,592	\$ 1,323,893	\$ 1,169,164	\$ 2,749,594	\$ 3,758,452	\$ -	\$ 1,987,000	\$ 17,667,064
Benefits	\$ 1,707,772	\$ 117,079	\$ 62,914	\$ 374,190	\$ 330,457	\$ 777,155	\$ 1,623,915	\$ -	\$ 475,000	\$ 5,468,482
Travel	\$ 114,300	\$ 11,500	\$ 5,000	\$ 66,100	\$ 67,000	\$ 146,700	\$ 26,000	\$ -	\$ 198,617	\$ 635,217
O&M	\$ 332,337	\$ 9,000	\$ 20,000	\$ 432,718	\$ 259,400	\$ 689,180	\$ 378,500	\$ -	\$ 520,137	\$ 2,641,272
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 456,597	\$ 938,000	\$ -	\$ 369,000	\$ 1,763,597
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 53,000	\$ 53,000
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Budget	\$ 8,196,549	\$ 551,808	\$ 310,506	\$ 2,196,901	\$ 1,826,021	\$ 4,819,226	\$ 6,724,867	\$ -	\$ 3,602,754	\$ 28,228,632

Sul Ross State University

Recapitulation of Budgeted Revenues, Expenditures, Transfers, and Use of Reserves For Fiscal Year Ending 2021

	Estimated	Transfers	Budgeted	Total	Budgeted	Transfers	Total	Net
	Revenues	In	Use of	Budgeted	Expenditures	Out	Budgeted	Transfers *
			Reserves	Sources			Uses	
Educational & General	\$ 18,701,158	\$ -	\$ -	\$ 18,701,158	\$ (16,890,008)	\$ (1,811,150)	\$ (18,701,158)	\$ (1,811,150)
Designated	\$ 7,693,207	\$ 317,663	\$ -	\$ 8,010,870	\$ (7,735,870)	\$ (275,000)	\$ (8,010,870)	\$ 42,663
Auxiliary Enterprises	\$ 5,084,203	\$ -	\$ 174,230	\$ 5,258,433	\$ (3,602,754)	\$ (1,655,679)	\$ (5,258,433)	\$ (1,655,679)
Total	<u>\$ 31,478,568</u>	<u>\$ 317,663</u>	<u>\$ 174,230</u>	<u>\$ 31,970,461</u>	<u>\$ (28,228,632)</u>	<u>\$ (3,741,829)</u>	<u>\$ (31,970,461)</u>	<u>\$ (3,424,166)</u>

Sul Ross State University - Rio Grande College

Budget Summary

	FY 2020		FY 2021		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
Revenues						
Tuition and Fees	\$ 3,220,932	\$	3,102,738	\$	(118,194)	(3.67)%
State Appropriations	\$ 6,046,986	\$	5,915,326	\$	(131,660)	(2.18)%
Sales and Services	\$ -	\$	-	\$	-	- %
Other	\$ 61,500	\$	61,500	\$	-	- %
Operating Revenues	\$ 9,329,418	\$	9,079,564	\$	(249,854)	(2.68)%
Transfers In	\$ 119,049	\$	123,820	\$	4,771	4.01 %
Budgeted Use of Fund Balance	\$ 455,598	\$	355,165	\$	(100,433)	(22.04)%
Total Revenues	\$ 9,904,065	\$	9,558,549	\$	(345,516)	(3.49)%
Expenditures						
Instruction Support	\$ 2,593,794	\$	2,433,795	\$	(159,999)	(6.17)%
Research / Organized Research	\$ -	\$	-	\$	-	- %
Public Service	\$ 121,434	\$	121,434	\$	-	- %
Academic Support	\$ 670,403	\$	605,403	\$	(65,000)	(9.70)%
Student Support	\$ 596,123	\$	887,251	\$	291,128	48.84 %
Institutional Support	\$ 3,076,614	\$	3,579,918	\$	503,304	16.36 %
Plant Support	\$ 1,492,318	\$	1,096,245	\$	(396,073)	(26.54)%
Scholarships & Fellowships	\$ 52,000	\$	123,820	\$	71,820	138.12 %
Auxiliary Enterprises	\$ 517,914	\$	517,914	\$	-	- %
Operating Expenditures	\$ 9,120,600	\$	9,365,780	\$	245,180	2.69 %
Transfers Out	\$ 1,396,549	\$	192,769	\$	(1,203,780)	(86.20)%
Total Expenditures	\$ 10,517,149	\$	9,558,549	\$	(958,600)	(9.11)%

Operating Expenditures by Natural Classification

	FY 2020		FY 2021		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
Salary & Wages	\$ 3,946,729	\$	4,407,860	\$	461,131	11.68 %
Payroll Related Costs	\$ 1,261,845	\$	1,153,733	\$	(108,112)	(8.57)%
Travel	\$ 298,250	\$	258,250	\$	(40,000)	(13.41)%
Operations & Maintenance	\$ 2,191,445	\$	3,545,937	\$	1,354,492	61.81 %
Utilities	\$ 951,593	\$	-	\$	(951,593)	(100.00)%
Capital	\$ 410,738	\$	-	\$	(410,738)	(100.00)%
Other	\$ 60,000	\$	-	\$	(60,000)	(100.00)%
Total Operating Expenditures	\$ 9,120,600	\$	9,365,780	\$	245,180	2.69 %

Sul Ross State University - Rio Grande College

Table A 1
Educational and General Funds
Revenues and Transfers

	FY 2020		FY 2021		Variance		
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	Note
Total Statutory Tuition and Fees	\$	825,000	\$	772,150	\$	(52,850)	(6.41)%
State Appropriation							
Bill Pattern General Revenue	\$	5,035,990	\$	4,783,998	\$	(251,992)	(5.00)%
Benefits	\$	600,258	\$	658,438	\$	58,180	9.69 %
Higher Education Fund	\$	410,738	\$	472,890	\$	62,152	15.13 %
Hazlewood Reimbursement	\$	-	\$	-	\$	-	- %
Other	\$	-	\$	-	\$	-	- %
Total State Appropriations	\$	6,046,986	\$	5,915,326	\$	(131,660)	(2.18)%
Other Revenue	\$	60,500	\$	60,500	\$	-	- %
Total Revenues	\$	6,932,486	\$	6,747,976	\$	(184,510)	(2.66)%
Transfers In							
Designated Tuition	\$	-	\$	-	\$	-	- %
Technology Service Fee	\$	-	\$	-	\$	-	- %
Other	\$	-	\$	-	\$	-	- %
Total Transfers In	\$	-	\$	-	\$	-	- %
Budgeted Fund Balances	\$	-	\$	-	\$	-	- %
Total Budgeted Funds	\$	6,932,486	\$	6,747,976	\$	(184,510)	(2.66)%

Sul Ross State University - Rio Grande College

Table A 1
Educational and General Funds
Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
(1)	Bill Pattern General Revenue	\$ (251,992)	5% Reduction by Legislature

Sul Ross State University - Rio Grande College

Table A 2
Educational and General Funds
Budgeted Expenditures

	FY 2020		FY 2021		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Instruction Support	\$	2,369,894	\$	2,209,895	\$	(159,999)	(6.75)%	
Research / Organized Research	\$	-	\$	-	\$	-	- %	
Public Service	\$	121,434	\$	121,434	\$	-	- %	
Academic Support	\$	530,203	\$	405,203	\$	(125,000)	(23.58)%	
Student Service Support	\$	412,173	\$	411,173	\$	(1,000)	(0.24)%	
Institutional Support	\$	1,699,008	\$	2,380,206	\$	681,198	40.09 %	(1)
Plant Support	\$	480,725	\$	1,096,245	\$	615,520	128.04 %	(2)
Scholarships & Fellowships	\$	-	\$	-	\$	-	- %	
Total Expenditures	\$	5,613,437	\$	6,624,156	\$	1,010,719	18.01 %	
Transfers Out								
TPEG	\$	119,049	\$	123,820	\$	4,771	4.01 %	
TRB Debt Service	\$	-	\$	-	\$	-	- %	
HEF - Debt Service	\$	-	\$	-	\$	-	- %	
HEF - Plant	\$	-	\$	-	\$	-	- %	
Other	\$	1,200,000	\$	-	\$	(1,200,000)	(100.00)%	(3)
Total Transfers Out	\$	1,319,049	\$	123,820	\$	(1,195,229)	(90.61)%	
Total Budgeted Expenditures & Transfers Out	\$	6,932,486	\$	6,747,976	\$	(184,510)	(2.66)%	

Sul Ross State University - Rio Grande College

Table A 2
Educational and General Funds
Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
(1)	Institutional Support	\$ 805,018	Changed presentation basis from FY 20
(2)	Plant Support	\$ 615,520	Changed presentation basis from FY 20
(3)	Other	\$ (1,200,000)	Changed presentation basis from FY 20

Sul Ross State University - Rio Grande College

Table B 1
Designated Funds
Revenues and Transfers

	FY 2020		FY 2021		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Tuition and Fees							
Designated Tuition	\$	1,511,106	\$	1,390,895	\$	(120,211)	(7.96)%
Institutional Services Fee	\$	-	\$	-	\$	-	- %
Advising Fee	\$	-	\$	-	\$	-	- %
Technology Use / Computer Service Fee	\$	391,925	\$	346,313	\$	(45,612)	(11.64)%
Environmental Service Fee	\$	-	\$	-	\$	-	- %
ID / One-Card Fee	\$	-	\$	-	\$	-	- %
Library Fee	\$	31,198	\$	26,296	\$	(4,902)	(15.71)%
International Education Fee	\$	2,303	\$	1,577	\$	(726)	(31.52)%
Student Publication Fee	\$	-	\$	-	\$	-	- %
Academic Program Fees	\$	-	\$	-	\$	-	- %
Distance Learning Fee	\$	220,400	\$	344,758	\$	124,358	56.42 %
Records Fee	\$	-	\$	-	\$	-	- %
Recreation Fee	\$	-	\$	-	\$	-	- %
University Center Fee	\$	-	\$	-	\$	-	- %
International Study Fee	\$	-	\$	-	\$	-	- %
Repeat Fee	\$	-	\$	-	\$	-	- %
Other	\$	59,000	\$	59,000	\$	-	- %
Total Tuition and Fees	\$	2,215,932	\$	2,168,839	\$	(47,093)	(2.13)%
Investment Income	\$	-	\$	-	\$	-	- %
Other Revenue	\$	-	\$	-	\$	-	- %
Total Revenues	\$	2,215,932	\$	2,168,839	\$	(47,093)	(2.13)%
Transfers In							
TPEG	\$	119,049	\$	123,820	\$	4,771	4.01 %
Auxiliary Funds	\$	-	\$	-	\$	-	- %
Other	\$	-	\$	-	\$	-	- %
Total Transfers In	\$	119,049	\$	123,820	\$	4,771	4.01 %
Budgeted Fund Balances	\$	118,684	\$	-	\$	(118,684)	(100.00)%
Total Budgeted Funds	\$	2,453,665	\$	2,292,659	\$	(161,006)	(6.56)%

Sul Ross State University - Rio Grande College

Table B 2
Designated Funds
Budgeted Expenditures

	FY 2020		FY 2021		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Instruction Support	\$	223,900	\$	223,900	\$	-	- %	
Research / Organized Research	\$	-	\$	-	\$	-	- %	
Public Service	\$	-	\$	-	\$	-	- %	
Academic Support	\$	140,200	\$	200,200	\$	60,000	42.80 %	
Student Support	\$	183,950	\$	476,078	\$	292,128	158.81 %	(1)
Institutional Support	\$	1,377,606	\$	1,199,712	\$	(177,894)	(12.91)%	
Plant Support	\$	1,011,593	\$	-	\$	(1,011,593)	(100.00)%	(2)
Scholarships & Fellowships	\$	52,000	\$	123,820	\$	71,820	138.12 %	
Total Expenditures	\$	2,989,249	\$	2,223,710	\$	(765,539)	(25.61)%	
Transfers Out								
System Assessment	\$	77,500	\$	68,949	\$	(8,551)	(11.03)%	
Debt Service	\$	-	\$	-	\$	-	- %	
E&G	\$	-	\$	-	\$	-	- %	
Auxiliary	\$	-	\$	-	\$	-	- %	
Other	\$	-	\$	-	\$	-	- %	
Total Transfers Out	\$	77,500	\$	68,949	\$	(8,551)	(11.03)%	
Total Budgeted Expenditures & Transfers Out	\$	3,066,749	\$	2,292,659	\$	(774,090)	(25.24)%	

Sul Ross State University - Rio Grande College

Table B 2 Designated Funds Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
(1)	Student Support	\$ 292,128	Expenditures reallocated to the correct NACUBO function
(2)	Plant Support	\$ (1,011,593)	Changed presentation basis from FY 20

Sul Ross State University - Rio Grande College

Table C 1
Auxiliary Funds
Revenues and Transfers

	FY 2020	FY 2021	Variance		
	APPROVED BUDGET	PROPOSED BUDGET	DOLLAR	PERCENT	Note
Fees					
Athletic Fee	\$ -	\$ -	\$ -	- %	
Medical Service Fee	\$ -	\$ -	\$ -	- %	
Student Service Fee	\$ 180,000	\$ 161,749	\$ (18,251)	(10.14)%	
Recreational Sport Fee	\$ -	\$ -	\$ -	- %	
Student Center Fee	\$ -	\$ -	\$ -	- %	
Student Bus Fee	\$ -	\$ -	\$ -	- %	
ID Card Fee	\$ -	\$ -	\$ -	- %	
Other	\$ -	\$ -	\$ -	- %	
Total Fees	\$ 180,000	\$ 161,749	\$ (18,251)	(10.14)%	
Sales and Services	\$ -	\$ -	\$ -	- %	
Housing	\$ -	\$ -	\$ -	- %	
Dining	\$ -	\$ -	\$ -	- %	
Parking	\$ -	\$ -	\$ -	- %	
Athletics	\$ -	\$ -	\$ -	- %	
Bookstore	\$ -	\$ -	\$ -	- %	
Other	\$ -	\$ -	\$ -	- %	
Total Sales and Services	\$ -	\$ -	\$ -	- %	
Investment Income	\$ 1,000	\$ 1,000	\$ -	- %	
Other Income	\$ -	\$ -	\$ -	- %	
Total Revenues	\$ 181,000	\$ 162,749	\$ (18,251)	(10.08)%	
Transfers In					
Designated Tuition	\$ -	\$ -	\$ -	- %	
Other	\$ -	\$ -	\$ -	- %	
Total Transfers In	\$ -	\$ -	\$ -	- %	
Budgeted Fund Balances	\$ 336,914	\$ 355,165	\$ 18,251	5.42 %	
Total Budgeted Funds	\$ 517,914	\$ 517,914	\$ -	- %	

Sul Ross State University - Rio Grande College

Table C 2
Auxiliary Funds
Budgeted Expenditures

	FY 2020		FY 2021		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Athletic Fee	\$	-	\$	-	\$	-	- %
Medical Service Fee	\$	-	\$	-	\$	-	- %
Student Service Fee	\$	517,914	\$	517,914	\$	-	- %
Recreational Sport Fee	\$	-	\$	-	\$	-	- %
Student Center Fee	\$	-	\$	-	\$	-	- %
Student Bus Fee	\$	-	\$	-	\$	-	- %
ID Card Fee	\$	-	\$	-	\$	-	- %
Total Fee Based Expenditures	\$	517,914	\$	517,914	\$	-	- %
Housing	\$	-	\$	-	\$	-	- %
Dining	\$	-	\$	-	\$	-	- %
Parking	\$	-	\$	-	\$	-	- %
Athletics	\$	-	\$	-	\$	-	- %
Bookstore	\$	-	\$	-	\$	-	- %
Other	\$	-	\$	-	\$	-	- %
Total Sales & Services Based Expenditures	\$	-	\$	-	\$	-	- %
Transfers Out							
Debt Service							
Medical Service	\$	-	\$	-	\$	-	- %
Athletics	\$	-	\$	-	\$	-	- %
Student Center	\$	-	\$	-	\$	-	- %
Student Service	\$	-	\$	-	\$	-	- %
Housing	\$	-	\$	-	\$	-	- %
Dining	\$	-	\$	-	\$	-	- %
Parking and Public Safety	\$	-	\$	-	\$	-	- %
Recreational Sports	\$	-	\$	-	\$	-	- %
Other	\$	-	\$	-	\$	-	- %
Real Estate Rental	\$	-	\$	-	\$	-	- %
Vending	\$	-	\$	-	\$	-	- %
Designated Funds	\$	-	\$	-	\$	-	- %
Other	\$	-	\$	-	\$	-	- %
Total Transfers Out	\$	-	\$	-	\$	-	- %
Total Budgeted Expenditures & Transfers Out	\$	517,914	\$	517,914	\$	-	- %

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 2020		FY 2021		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Student Services Fee per Semester Credit Hour	\$ 15.00	\$	15.00	\$	-	- %	
Student Services Fee Fund Balance at Beginning of Year (Net of Encumbrances)	\$ 400,000	\$	700,000	\$	300,000	75.00 %	
Forecasted Revenue:							
SSF Revenue	\$ 180,000	\$	161,749	\$	(18,251)	(10.14)%	
Revenue Earned from Activities	\$ -	\$	-	\$	-	- %	
Interest Revenue	\$ 1,000	\$	1,000	\$	-	- %	
Transfer In	\$ -	\$	-	\$	-	- %	
Total Forecasted Revenue:	\$ 181,000	\$	162,749	\$	(18,251)	(10.08)%	
Budgeted Student Service Fee Expenditures:							
1. Textbook Rentals	\$ -	\$	-	\$	-	- %	
2. Recreational Activities	\$ -	\$	-	\$	-	- %	
3. Health and Hospital Services	\$ -	\$	-	\$	-	- %	
4. Medical Services	\$ -	\$	-	\$	-	- %	
5. Intramural and Intercollegiate Athletics	\$ -	\$	-	\$	-	- %	
6. Artists and Lecture Series	\$ -	\$	-	\$	-	- %	
7. Cultural Entertainment Series	\$ -	\$	-	\$	-	- %	
8. Debating and Oratorical Activities	\$ -	\$	-	\$	-	- %	
9. Student Publications	\$ -	\$	-	\$	-	- %	
10. Student Government	\$ -	\$	-	\$	-	- %	
11. Student Fee Advisory Committee	\$ -	\$	-	\$	-	- %	
12. Student Transportation Services Other Than Those in TEC 54.504, 511, 512, 513	\$ -	\$	-	\$	-	- %	
13. Other (See Detail Below)	\$ 517,914	\$	517,914	\$	-	- %	
Total Budgeted Expenditures	\$ 517,914	\$	517,914	\$	-	- %	
Estimated Student Services Fee Fund Balance at End of Year	\$ 63,086	\$	344,835	\$	281,749	446.61 %	

Student Services Advisory Committee Meeting:

07/30/2020

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**

Detail of Other:									
Bank Service Charges	\$	500	\$	500	\$	-	-	%	
Leadership Retreat	\$	-	\$	-	\$	-	-	%	
Advertising	\$	6,400	\$	6,400	\$	-	-	%	
Student Academic Tools	\$	35,000	\$	35,000	\$	-	-	%	
Student Development	\$	17,800	\$	17,800	\$	-	-	%	
Student Mentors	\$	-	\$	-	\$	-	-	%	
Student Organization Travel	\$	-	\$	-	\$	-	-	%	
Student Services	\$	380,039	\$	380,039	\$	-	-	%	
Student Copy Service	\$	10,000	\$	10,000	\$	-	-	%	
Student Service Fee Contingency	\$	-	\$	-	\$	-	-	%	
University Funds for Organizations	\$	12,000	\$	12,000	\$	-	-	%	
Program Development	\$	24,800	\$	24,800	\$	-	-	%	
Student Growth	\$	11,140	\$	11,140	\$	-	-	%	
Student Government	\$	20,235	\$	20,235	\$	-	-	%	
Provide Description	\$	-	\$	-	\$	-	-	%	
Total Other	\$	517,914	\$	517,914	\$	-	-	%	

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	\$ 2,209,895	\$ -	\$ 121,434	\$ 411,203	\$ 733,380	\$ 543,844	\$ -	\$ -	\$ 388,104	\$ 4,407,860
Benefits	\$ 634,275	\$ -	\$ 34,853	\$ 118,022	\$ 210,491	\$ 156,092	\$ -	\$ -	\$ -	\$ 1,153,733
Travel	\$ 155,100	\$ -	\$ -	\$ 36,000	\$ 34,800	\$ 4,350	\$ -	\$ -	\$ 28,000	\$ 258,250
O&M	\$ 68,800	\$ -	\$ -	\$ 158,200	\$ 75,150	\$ 1,834,912	\$ 1,096,245	\$ 210,820	\$ 101,810	\$ 3,545,937
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Budget	<u>\$ 3,068,070</u>	<u>\$ -</u>	<u>\$ 156,287</u>	<u>\$ 723,425</u>	<u>\$ 1,053,821</u>	<u>\$ 2,539,198</u>	<u>\$ 1,096,245</u>	<u>\$ 210,820</u>	<u>\$ 517,914</u>	<u>\$ 9,365,780</u>

Sul Ross State University - Rio Grande College

Recapitulation of Budgeted Revenues, Expenditures, Transfers, and Use of Reserves For Fiscal Year Ending 2021

	Estimated	Transfers	Budgeted	Total	Budgeted	Transfers	Total	Net
	Revenues	In	Use of	Budgeted	Expenditures	Out	Budgeted	Transfers *
			Reserves	Sources			Uses	
Educational & General	\$ 6,747,976	\$ -	\$ -	\$ 6,747,976	\$ (6,624,156)	\$ (123,820)	\$ (6,747,976)	\$ (123,820)
Designated	\$ 2,168,839	\$ 123,820	\$ -	\$ 2,292,659	\$ (2,223,710)	\$ (68,949)	\$ (2,292,659)	\$ 54,871
Auxiliary Enterprises	\$ 162,749	\$ -	\$ 355,165	\$ 517,914	\$ (517,914)	\$ -	\$ (517,914)	\$ -
Total	\$ 9,079,564	\$ 123,820	\$ 355,165	\$ 9,558,549	\$ (9,365,780)	\$ (192,769)	\$ (9,558,549)	\$ (68,949)



DENISE M. TRAUTH
PRESIDENT

OFFICE OF THE PRESIDENT

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SAN MARCOS, TEXAS 78666-4684

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July 10, 2020

Members of the Board of Regents
The Texas State University System

Dear Members of the Board of Regents:

The fiscal year 2021 Texas State University budget reflects an all-funds decrease of nearly \$39 million, or approximately five percent, versus fiscal year 2020. This is mainly attributable to decreases in formula funding, non-formula support funding, billable semester credit hours based on enrollment, and expected decreases to other income-generating activities like housing and dining. We are grateful to The Texas State University System in supporting the university as we navigate these uncharted waters.

The proposed budget for 2021 has been prepared using a projection for an eight percent decline in billable semester credit hours. This is offset, in part, by the tuition and fee rates previously approved by the Board of Regents which included a 2.6 percent tuition and fee increase and implementation of undergraduate differential tuition in the College of Science and Engineering and the McCoy College of Business Administration. The necessary budget reductions have been achieved through strategic and concerted cost-saving efforts across the university.

We continue to invest in our future, even during tight budget times. This budget includes additional funding for the implementation of new academic programs. Those include a Master of Science in Quantitative Finance and Economics, a Master of Science in Construction Management, a Ph.D. in Computer Science, a Bachelor of Science in Civil Engineering, and several others at a combined cost of over \$2.1 million.

Consistent with prior years, Texas State is third in the state in terms of the number of applications for admission that we receive from high school students. That continued popularity with soon-to-be freshmen in conjunction with new enrollment initiatives makes us optimistic that we will be back to overall enrollment growth in the near future. However, our plan for growth will not start this year as there remains a challenging recruiting environment during these unprecedented times.

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 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 will waive more than \$21 million in tuition and fees under this program in FY 2020 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.

Flexibility has and will continue to be critical as we plan and adjust university operations in the face of the COVID-19 pandemic. Texas State remains committed to making decisions regarding university operations that reflect our commitment to health and safety and our educational mission.

These are uncertain times, but, even now, Texas State has a bright future. With all the challenges over the past several months and those that will inevitably arise in the future, 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, progressing toward National Research University status, and ensuring a world class 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

Budget Summary

	FY 2020		FY 2021		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
Revenues						
Tuition and Fees	\$ 374,210,300	\$	353,931,137	\$	(20,279,163)	(5.42)%
State Appropriations	\$ 185,697,705	\$	180,751,928	\$	(4,945,777)	(2.66)%
Sales and Services	\$ 87,126,000	\$	82,535,570	\$	(4,590,430)	(5.27)%
Other	\$ 28,120,453	\$	21,017,153	\$	(7,103,300)	(25.26)%
Operating Revenues	\$ 675,154,458	\$	638,235,788	\$	(36,918,670)	(5.47)%
Transfers In	\$ 70,443,266	\$	67,284,363	\$	(3,158,903)	(4.48)%
Budgeted Use of Fund Balance	\$ -	\$	2,570,959	\$	2,570,959	100.00 %
Total Revenues	\$ 745,597,724	\$	708,091,110	\$	(37,506,614)	(5.03)%
Expenditures						
Instruction Support	\$ 217,410,433	\$	199,988,381	\$	(17,422,052)	(8.01)%
Research / Organized Research	\$ 22,557,420	\$	27,100,267	\$	4,542,847	20.14 %
Public Service	\$ 7,080,583	\$	938,098	\$	(6,142,485)	(86.75)%
Academic Support	\$ 54,173,964	\$	51,084,035	\$	(3,089,928)	(5.70)%
Student Support	\$ 16,351,320	\$	16,474,591	\$	123,271	0.75 %
Institutional Support	\$ 58,889,125	\$	56,591,976	\$	(2,297,150)	(3.90)%
Plant Support	\$ 47,636,356	\$	45,609,542	\$	(2,026,814)	(4.25)%
Scholarships & Fellowships	\$ 43,451,685	\$	43,040,765	\$	(410,919)	(0.95)%
Auxiliary Enterprises	\$ 115,944,603	\$	107,144,482	\$	(8,800,120)	(7.59)%
Operating Expenditures	\$ 583,495,489	\$	547,972,137	\$	(35,523,352)	(6.09)%
Transfers Out	\$ 162,102,234	\$	160,118,973	\$	(1,983,262)	(1.22)%
Total Expenditures	\$ 745,597,723	\$	708,091,110	\$	(37,506,613)	(5.03)%

Operating Expenditures by Natural Classification

	FY 2020		FY 2021		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
Salary & Wages	\$ 285,546,859	\$	266,101,125	\$	(19,445,733)	(6.81)%
Payroll Related Costs	\$ 83,170,568	\$	82,803,453	\$	(367,115)	(0.44)%
Travel	\$ 7,650,768	\$	5,362,935	\$	(2,287,833)	(29.90)%
Operations & Maintenance	\$ 165,473,942	\$	153,281,131	\$	(12,192,811)	(7.37)%
Utilities	\$ 33,621,270	\$	31,899,005	\$	(1,722,265)	(5.12)%
Capital	\$ 8,032,082	\$	8,524,488	\$	492,406	6.13 %
Other	\$ -	\$	-	\$	-	- %
Total Operating Expenditures	\$ 583,495,489	\$	547,972,137	\$	(35,523,352)	(6.09)%

Texas State University

Table A 1
Educational and General Funds
Revenues and Transfers

	FY 2020		FY 2021		Variance			
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	Note	
Total Statutory Tuition and Fees	\$	55,591,000	\$	50,798,095	\$	(4,792,905)	(8.62)%	(1)
State Appropriation								
Bill Pattern General Revenue	\$	120,823,108	\$	115,433,608	\$	(5,389,500)	(4.46)%	
Benefits	\$	26,711,842	\$	26,711,842	\$	-	- %	
Higher Education Fund	\$	37,162,755	\$	37,606,478	\$	443,723	1.19 %	
Hazlewood Reimbursement	\$	1,000,000	\$	1,000,000	\$	-	- %	
Other	\$	-	\$	-	\$	-	- %	
Total State Appropriations	\$	185,697,705	\$	180,751,928	\$	(4,945,777)	(2.66)%	
Other Revenue	\$	1,730,000	\$	1,064,500	\$	(665,500)	(38.47)%	(2)
Total Revenues	\$	243,018,705	\$	232,614,523	\$	(10,404,182)	(4.28)%	
Transfers In								
Designated Tuition	\$	55,794,524	\$	53,638,044	\$	(2,156,480)	(3.87)%	
Technology Service Fee	\$	-	\$	-	\$	-	- %	
Other	\$	-	\$	-	\$	-	- %	
Total Transfers In	\$	55,794,524	\$	53,638,044	\$	(2,156,480)	(3.87)%	
Budgeted Fund Balances	\$	-	\$	-	\$	-	- %	
Total Budgeted Funds	\$	298,813,229	\$	286,252,567	\$	(12,560,662)	(4.20)%	

Texas State University

Table A 1
Educational and General Funds
Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
(1)	Total Statutory Tuition and Fees	\$ (4,792,905)	Reduction due to anticipated enrollment decline from COVID-19
(2)	Other Revenue	\$ (665,500)	Reduction due to anticipated loss of revenue from COVID-19

Texas State University

Table A 2
Educational and General Funds
Budgeted Expenditures

	FY 2020		FY 2021		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Instruction Support	\$	186,173,592	\$	173,291,275	\$	(12,882,317)	(6.92)%	(1)
Research / Organized Research	\$	12,594,164	\$	19,172,849	\$	6,578,685	52.24 %	(2)
Public Service	\$	6,005,583	\$	170,222	\$	(5,835,362)	(97.17)%	(3)
Academic Support	\$	11,205,178	\$	11,775,026	\$	569,847	5.09 %	(4)
Student Service Support	\$	7,053,896	\$	7,437,432	\$	383,537	5.44 %	(5)
Institutional Support	\$	2,657,659	\$	2,640,276	\$	(17,384)	(0.65)%	
Plant Support	\$	13,372,235	\$	12,800,945	\$	(571,290)	(4.27)%	
Scholarships & Fellowships	\$	502,000	\$	454,261	\$	(47,739)	(9.51)%	
Total Expenditures	\$	239,564,309	\$	227,742,286	\$	(11,822,023)	(4.93)%	
Transfers Out								
TPEG	\$	6,878,942	\$	6,307,400	\$	(571,542)	(8.31)%	(6)
TRB Debt Service	\$	17,369,676	\$	16,777,480	\$	(592,196)	(3.41)%	
HEF - Debt Service	\$	5,174,037	\$	5,566,310	\$	392,273	7.58 %	(7)
HEF - Plant	\$	29,826,265	\$	29,859,091	\$	32,826	0.11 %	
Other	\$	-	\$	-	\$	-	- %	
Total Transfers Out	\$	59,248,920	\$	58,510,281	\$	(738,639)	(1.25)%	
Total Budgeted Expenditures & Transfers Out	\$	298,813,229	\$	286,252,567	\$	(12,560,662)	(4.20)%	

Texas State University

Table A 2
Educational and General Funds
Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
(1)	Instruction	\$ (12,882,317)	Reduction in operating budget and travel budget, and delimitation of vacant positions due to anticipated revenue loss from COVID-19
(2)	Research/Organized Research	\$ 6,578,685	Texas School Safety Center was reclassified from Public Service to Research
(3)	Public Service	\$ (5,835,362)	Texas School Safety Center was reclassified to Research from Public Service
(4)	Academic Support	\$ 569,847	Net of increase in HEF allocation for Library Acquisitions and reduction in operating budget and travel budget, and delimitation of vacant positions due to anticipated revenue losses from COVID-19
(5)	Student Service Support	\$ 383,537	Increased funding for Admissions, Financial Aid, SLAC, Enrollment Management, and Registrar.
(6)	TPEG-Transfers Out	\$ (571,542)	Reduction in TPEG due to anticipated enrollment decline from COVID-19
(7)	HEF-Debt Service-Transfers Out	\$ 392,273	Increase due to additional debt service funded by HEF

Texas State University

Table B 1
Designated Funds
Revenues and Transfers

	FY 2020		FY 2021		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Tuition and Fees							
Designated Tuition	\$ 214,691,000		\$ 207,721,176		\$ (6,969,824)	(3.25)%	
Institutional Services Fee	\$ -	\$ -	\$ -		\$ -	- %	
Advising Fee	\$ 7,570,000		\$ 7,006,482		\$ (563,518)	(7.44)%	(1)
Technology Use / Computer Service Fee	\$ 14,536,000		\$ 13,345,285		\$ (1,190,715)	(8.19)%	(2)
Environmental Service Fee	\$ 82,000		\$ 75,110		\$ (6,890)	(8.40)%	
ID / One-Card Fee	\$ -	\$ -	\$ -		\$ -	- %	
Library Fee	\$ 11,570,000		\$ 10,626,303		\$ (943,697)	(8.16)%	(3)
International Education Fee	\$ 244,000		\$ 225,328		\$ (18,672)	(7.65)%	
Student Publication Fee	\$ 655,700		\$ 600,900		\$ (54,800)	(8.36)%	
Academic Program Fees	\$ -	\$ -	\$ -		\$ -	- %	
Distance Learning Fee	\$ 5,159,400		\$ 5,169,600		\$ 10,200	0.20 %	
Records Fee	\$ -	\$ -	\$ -		\$ -	- %	
Recreation Fee	\$ -	\$ -	\$ -		\$ -	- %	
University Center Fee	\$ -	\$ -	\$ -		\$ -	- %	
International Study Fee	\$ 5,412,000		\$ 3,977,800		\$ (1,434,200)	(26.50)%	(4)
Repeat Fee	\$ 1,556,000		\$ 1,556,000		\$ -	- %	
Other	\$ 4,961,000		\$ 4,769,990		\$ (191,010)	(3.85)%	
Total Tuition and Fees	\$ 266,437,100		\$ 255,073,974		\$ (11,363,126)	(4.26)%	
Investment Income	\$ 3,717,000		\$ 400,000		\$ (3,317,000)	(89.24)%	(5)
Other Revenue	\$ 21,186,453		\$ 19,385,653		\$ (1,800,800)	(8.50)%	(6)
Total Revenues	\$ 291,340,553		\$ 274,859,627		\$ (16,480,926)	(5.66)%	
Transfers In							
TPEG	\$ 6,878,942		\$ 6,307,400		\$ (571,542)	(8.31)%	(7)
Auxiliary Funds	\$ -	\$ -	\$ -		\$ -	- %	
Other	\$ 341,000		\$ 369,495		\$ 28,495	8.36 %	
Total Transfers In	\$ 7,219,942		\$ 6,676,895		\$ (543,047)	(7.52)%	
Budgeted Fund Balances	\$ -	\$ -	\$ 320,711		\$ 320,711	100.00 %	(8)
Total Budgeted Funds	\$ 298,560,495		\$ 281,857,233		\$ (16,703,262)	(5.59)%	

Texas State University

Table B 1
Designated Funds
Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
(1)	Advising Fee	\$ (563,518)	Reduction due to anticipated enrollment decline from COVID-19
(2)	Technology Use/Computer Service Fee	\$ (1,190,715)	Reduction due to anticipated enrollment decline from COVID-19
(3)	Library Fee	\$ (943,697)	Reduction due to anticipated enrollment decline from COVID-19
(4)	International Study Fee	\$ (1,434,200)	Reduction due to anticipated enrollment decline from COVID-19
(5)	Investment Income	\$ (3,317,000)	Reduction due to volatile interest rates from COVID-19
(6)	Other Revenue	\$ (1,800,800)	Reduction due to anticipated loss of revenue from COVID-19
(7)	TPEG-Transfer In	\$ (571,542)	Reduction due to anticipated enrollment decline from COVID-19
(8)	Budgeted Fund Balances	\$ 320,711	Projected use of reserves to offset shortfall for Advising Fee and Student Publication Fee

Texas State University

Table B 2
Designated Funds
Budgeted Expenditures

	FY 2020		FY 2021		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Instruction Support	\$	31,236,841	\$	26,697,106	\$ (4,539,735)	(14.53)%	(1)
Research / Organized Research	\$	9,963,255	\$	7,927,417	\$ (2,035,838)	(20.43)%	(2)
Public Service	\$	1,075,000	\$	767,877	\$ (307,123)	(28.57)%	(3)
Academic Support	\$	42,968,785	\$	39,309,009	\$ (3,659,776)	(8.52)%	(4)
Student Support	\$	9,297,425	\$	9,037,159	\$ (260,266)	(2.80)%	
Institutional Support	\$	56,231,466	\$	53,951,700	\$ (2,279,766)	(4.05)%	
Plant Support	\$	34,264,121	\$	32,808,597	\$ (1,455,524)	(4.25)%	
Scholarships & Fellowships	\$	42,949,685	\$	42,586,504	\$ (363,180)	(0.85)%	
Total Expenditures	\$	227,986,577	\$	213,085,369	\$ (14,901,209)	(6.54)%	
Transfers Out							
System Assessment	\$	5,769,200	\$	5,450,094	\$ (319,106)	(5.53)%	(5)
Debt Service	\$	3,191,394	\$	3,069,807	\$ (121,587)	(3.81)%	
E&G	\$	55,794,524	\$	53,638,044	\$ (2,156,480)	(3.87)%	
Auxiliary	\$	5,477,800	\$	6,244,424	\$ 766,624	14.00 %	(6)
Other	\$	341,000	\$	369,495	\$ 28,495	8.36 %	
Total Transfers Out	\$	70,573,917	\$	68,771,864	\$ (1,802,053)	(2.55)%	
Total Budgeted Expenditures & Transfers Out	\$	298,560,495	\$	281,857,233	\$ (16,703,262)	(5.59)%	

Texas State University

Table B 2
Designated Funds
Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
(1)	Instruction Support	\$ (4,539,735)	Reduction in operating budget and travel budget, and delimitation of vacant positions due to anticipated revenue loss from COVID-19
(2)	Research/Organized Research	\$ (2,035,838)	Reduction in operating budget due to anticipated revenue loss from COVID-19
(3)	Public Service	\$ (307,123)	Reduction in operating budget due to anticipated revenue loss from COVID-19
(4)	Academic Support	\$ (3,659,776)	Reduction in operating budget and travel budget, and delimitation of vacant positions due to anticipated revenue loss from COVID-19
(5)	System Assessment-Transfers Out	\$ (319,106)	Reduction to match anticipated invoice.
(6)	Auxiliary-Transfers Out	\$ 766,624	Increase required transfer from Designated Method to Athletics to offset the anticipated decline in Auxiliary Method revenue from COVID-19

Texas State University

Table C 1
Auxiliary Funds
Revenues and Transfers

	FY 2020		FY 2021		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Fees							
Athletic Fee	\$	19,968,200	\$	18,348,236	\$ (1,619,964)	(8.11)%	(1)
Medical Service Fee	\$	4,019,000	\$	3,657,290	\$ (361,710)	(9.00)%	(2)
Student Service Fee	\$	6,965,000	\$	6,358,692	\$ (606,308)	(8.71)%	(3)
Recreational Sport Fee	\$	7,021,000	\$	6,389,110	\$ (631,890)	(9.00)%	(4)
Student Center Fee	\$	7,206,000	\$	6,557,460	\$ (648,540)	(9.00)%	(5)
Student Bus Fee	\$	7,003,000	\$	6,372,730	\$ (630,270)	(9.00)%	(6)
ID Card Fee	\$	-	\$	375,550	\$ 375,550	100.00 %	(7)
Other	\$	-	\$	-	\$ -	- %	
Total Fees	\$	52,182,200	\$	48,059,068	\$ (4,123,132)	(7.90)%	
Sales and Services							
Housing	\$	48,155,000	\$	49,099,000	\$ 944,000	1.96 %	
Dining	\$	16,000,000	\$	14,720,000	\$ (1,280,000)	(8.00)%	(8)
Parking	\$	7,714,000	\$	6,942,600	\$ (771,400)	(10.00)%	(9)
Athletics	\$	7,585,000	\$	5,630,712	\$ (1,954,288)	(25.77)%	(10)
Bookstore	\$	978,000	\$	899,700	\$ (78,300)	(8.01)%	
Other	\$	6,694,000	\$	5,243,558	\$ (1,450,442)	(21.67)%	(11)
Total Sales and Services	\$	87,126,000	\$	82,535,570	\$ (4,590,430)	(5.27)%	
Investment Income	\$	1,487,000	\$	167,000	\$ (1,320,000)	(88.77)%	(12)
Other Income	\$	-	\$	-	\$ -	- %	
Total Revenues	\$	140,795,200	\$	130,761,638	\$ (10,033,562)	(7.13)%	
Transfers In							
Designated Tuition	\$	5,477,800	\$	6,244,424	\$ 766,624	14.00 %	(13)
Other	\$	1,951,000	\$	725,000	\$ (1,226,000)	(62.84)%	(14)
Total Transfers In	\$	7,428,800	\$	6,969,424	\$ (459,376)	(6.18)%	
Budgeted Fund Balances	\$	-	\$	2,250,248	\$ 2,250,248	100.00 %	(15)
Total Budgeted Funds	\$	148,224,000	\$	139,981,310	\$ (8,242,690)	(5.56)%	

Texas State University

Table C 1
Auxiliary Funds
Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
(1)	Athletic Fee	\$ (1,619,964)	Reduction due to anticipated enrollment decline from COVID-19
(2)	Medical Service Fee	\$ (361,710)	Reduction due to anticipated enrollment decline from COVID-19
(3)	Student Service Fee	\$ (606,308)	Reduction due to anticipated enrollment decline from COVID-19
(4)	Recreational Sport Fee	\$ (631,890)	Reduction due to anticipated enrollment decline from COVID-19
(5)	Student Center Fee	\$ (648,540)	Reduction due to anticipated enrollment decline from COVID-19
(6)	Student Bus Fee	\$ (630,270)	Reduction due to anticipated enrollment decline from COVID-19
(7)	ID Fee	\$ 375,550	Adjusting representation of ID Fee, previously included with Other-Sales and Services
(8)	Dining	\$ (1,280,000)	Reduction due to anticipated loss of revenue from COVID-19
(9)	Parking	\$ (771,400)	Reduction due to anticipated loss of revenue from COVID-19
(10)	Athletics-Sales & Service	\$ (1,954,288)	Reduction due to anticipated loss of revenue from COVID-19
(11)	Other-Sales & Service	\$ (1,450,442)	Reduction due to anticipated loss of revenue from COVID-19; move ID Fee out of Sales and Service
(12)	Investment Income	\$ (1,320,000)	Reduction due to volatile interest rates from COVID-19
(13)	Designated Tuition-Transfer In	\$ 766,624	Increase required transfer from Designated Method due to anticipated decline in Auxiliary Method revenue from COVID-19
(14)	Other-Transfer In	\$ (1,226,000)	Reduction due to anticipated loss of revenue from to COVID-19
(15)	Budgeted Fund Balances	\$ 2,250,248	Projected use of reserves to offset shortfall for Medical Service Fee & Athletics

Texas State University

Table C 2
Auxiliary Funds
Budgeted Expenditures

	FY 2020		FY 2021		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Athletic Fee	\$ 19,968,200	\$	18,348,236	\$	(1,619,964)	(8.11)%	(1)
Medical Service Fee	\$ 3,746,684	\$	3,698,235	\$	(48,449)	(1.29)%	
Student Service Fee	\$ 6,965,000	\$	6,358,692	\$	(606,308)	(8.71)%	(2)
Recreational Sport Fee	\$ 4,898,400	\$	3,983,560	\$	(914,840)	(18.68)%	(3)
Student Center Fee	\$ 6,275,070	\$	4,317,100	\$	(1,957,971)	(31.20)%	(4)
Student Bus Fee	\$ 7,116,000	\$	6,372,730	\$	(743,270)	(10.45)%	(5)
ID Card Fee	\$ -	\$	375,550	\$	375,550	100.00 %	(6)
Total Fee Based Expenditures	\$ 48,969,354	\$	43,454,103	\$	(5,515,252)	(11.26)%	
Housing	\$ 32,302,386	\$	33,246,386	\$	944,000	2.92 %	
Dining	\$ 14,856,946	\$	13,577,142	\$	(1,279,804)	(8.61)%	(7)
Parking	\$ 3,719,191	\$	2,712,038	\$	(1,007,153)	(27.08)%	(8)
Athletics	\$ 9,232,857	\$	8,704,698	\$	(528,159)	(5.72)%	(9)
Bookstore	\$ 746,868	\$	668,386	\$	(78,482)	(10.51)%	
Other	\$ 6,117,000	\$	4,781,730	\$	(1,335,270)	(21.83)%	(10)
Total Sales & Services Based Expenditures	\$ 66,975,248	\$	63,690,380	\$	(3,284,869)	(4.90)%	
Transfers Out							
Debt Service							
Medical Service	\$ 272,316	\$	376,964	\$	104,648	38.43 %	
Athletics	\$ 5,780,943	\$	5,631,605	\$	(149,338)	(2.58)%	
Student Center	\$ 930,930	\$	2,240,360	\$	1,309,431	140.66 %	(11)
Student Service	\$ -	\$	-	\$	-	- %	
Housing	\$ 15,852,614	\$	15,852,614	\$	-	- %	
Dining	\$ 1,143,054	\$	1,142,858	\$	(196)	(0.02)%	
Parking and Public Safety	\$ 3,994,809	\$	4,230,562	\$	235,753	5.90 %	(12)
Recreational Sports	\$ 2,122,600	\$	2,405,550	\$	282,950	13.33 %	(13)
Other	\$ 231,132	\$	231,314	\$	182	0.08 %	
Real Estate Rental	\$ -	\$	-	\$	-	- %	
Vending	\$ -	\$	-	\$	-	- %	
Designated Funds	\$ -	\$	-	\$	-	- %	
Other	\$ 1,951,000	\$	725,000	\$	(1,226,000)	(62.84)%	(14)
Total Transfers Out	\$ 32,279,397	\$	32,836,828	\$	557,430	1.73 %	
Total Budgeted Expenditures & Transfers Out	\$ 148,224,000	\$	139,981,310	\$	(8,242,690)	(5.56)%	

Texas State University

Table C 2
Auxiliary Funds
Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
(1)	Athletic Fee	\$ (1,619,964)	Reduction in operating and travel budget, and delimitation of vacant positions due to anticipated enrollment decline from COVID-19
(2)	Student Service Fee	\$ (606,308)	Reduction in operating and travel budget, and delimitation of vacant positions due to anticipated enrollment decline from COVID-19
(3)	Recreational Sport Fee	\$ (914,840)	Reduction in operating and travel budget, and delimitation of vacant positions due to anticipated enrollment decline from COVID-19
(4)	Student Center Fee	\$ (1,957,971)	Reduction in operating and travel budget, and delimitation of vacant positions due to anticipated enrollment decline from COVID-19
(5)	Student Bus Fee	\$ (743,270)	Reduction in operating and travel budget due to anticipated enrollment decline from COVID-19
(6)	ID Card Fee	\$ 375,550	Adjusting representation of ID Fee, previously included with Other-Sales and Services
(7)	Dining	\$ (1,279,804)	Reduction in operating budget due to anticipated revenue loss from COVID-19
(8)	Parking	\$ (1,007,153)	Reduction in operating budget due to anticipated revenue loss from COVID-19
(9)	Athletics-Sales & Service	\$ (528,159)	Reduction in operating budget and travel budget, and delimitation of vacant positions due to anticipated revenue loss from COVID-19
(10)	Other-Sales & Service	\$ (1,335,270)	Reduction in operating budget and travel budget, and delimitation of vacant positions due to anticipated revenue loss from COVID-19
(11)	Student Center-Debt Service	\$ 1,309,431	Increase due to new project debt service for LBJ renovation and expansion
(12)	Parking & Public Safety-Debt Service	\$ 235,753	Increase due to new project debt service for Lindsey Street Parking Lot
(13)	Recreational Sports-Debt Service	\$ 282,950	Increase due to new project debt service for Spring Lake Fields
(14)	Other-Transfers Out	\$ (1,226,000)	Reduction in Auxiliary Method transfer out due to anticipated loss in revenue from COVID-19

Texas State University

Table D
Intercollegiate Athletics
Estimated Revenue and Budgeted Expenditures
Fiscal Year 2021

	MEN					WOMEN				
	FOOTBALL	BASKETBALL	BASEBALL	TRACK	OTHER	BASKETBALL	VOLLEYBALL	SOFTBALL	TRACK	OTHER
Revenues										
Sales and Service										
Gate Receipts/Parking	\$ 595,993	\$ 69,000	\$ 72,000	\$ -	\$ -	\$ 10,000	\$ 15,000	\$ 10,000	\$ -	\$ -
Game Guarantees	\$ 250,000	\$ 180,000	\$ -	\$ -	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ -
Concessions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other										
Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licensing Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Camps	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NCAA Revenue Sharing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Stadium Operations	\$ 505,650	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 7,000	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Sales and Services	\$ 1,351,643	\$ 249,000	\$ 132,000	\$ -	\$ -	\$ 45,000	\$ 15,000	\$ 17,000	\$ -	\$ -
Designated Tuition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Athletic Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Tuition and Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Budgeted Fund Balances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Budgeted Funds	\$ 1,351,643	\$ 249,000	\$ 132,000	\$ -	\$ -	\$ 45,000	\$ 15,000	\$ 17,000	\$ -	\$ -
Expenditures										
Salaries	\$ 2,379,269	\$ 672,729	\$ 243,438	\$ 140,237	\$ 83,930	\$ 403,415	\$ 200,244	\$ 193,381	\$ 140,237	\$ 303,565
Benefits	\$ 736,178	\$ 208,151	\$ 75,323	\$ 43,391	\$ 25,969	\$ 113,274	\$ 56,226	\$ 54,299	\$ 39,377	\$ 85,238
Travel	\$ 884,529	\$ 221,875	\$ 195,000	\$ 79,113	\$ 37,546	\$ 193,599	\$ 82,053	\$ 125,170	\$ 95,000	\$ 128,602
Scholarships	\$ 2,718,580	\$ 438,380	\$ 429,720	\$ 432,740	\$ 160,060	\$ 501,580	\$ 411,780	\$ 439,200	\$ 587,560	\$ 921,200
Other Maintenance & Operating	\$ 707,566	\$ 76,779	\$ 60,000	\$ 13,000	\$ 13,367	\$ 56,000	\$ 23,313	\$ 46,433	\$ 13,000	\$ 53,213
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Budgeted Expenditures	\$ 7,426,122	\$ 1,617,914	\$ 1,003,481	\$ 708,481	\$ 320,872	\$ 1,267,868	\$ 773,616	\$ 858,483	\$ 875,174	\$ 1,491,818

Texas State University

Table D
Intercollegiate Athletics
Estimated Revenue and Budgeted Expenditures
Fiscal Year 2021

	TOTAL MEN	TOTAL WOMEN	OTHER ACTIVITIES	ADMIN	GRAND TOTAL
Revenues					
Sales & Services					
Gate Receipts	\$ 736,993	\$ 35,000	\$ -	\$ 9,570	\$ 781,563
Games Guarantees	\$ 430,000	\$ 35,000	\$ -	\$ -	\$ 465,000
Concessions	\$ -	\$ -	\$ -	\$ 152,046	\$ 152,046
Other					
Advertising	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000
Licensing Fee	\$ -	\$ -	\$ -	\$ 269,844	\$ 269,844
NCAA Revenue Sharing	\$ -	\$ -	\$ -	\$ 2,050,000	\$ 2,050,000
Camps	\$ -	\$ -	\$ -	\$ 70,000	\$ 70,000
Stadium Operations	\$ 565,650	\$ 7,000	\$ -	\$ 235,834	\$ 808,484
Other	\$ -	\$ -	\$ -	\$ 533,775	\$ 533,775
Total Sales and Services	\$ 1,732,643	\$ 77,000	\$ -	\$ 3,821,069	\$ 5,630,712
Designated Tuition	\$ -	\$ -	\$ -	\$ 6,244,424	\$ 6,244,424
Auxiliary Transfer	\$ -	\$ -	\$ -	\$ 725,000	\$ 725,000
Athletic Fee	\$ -	\$ -	\$ -	\$ 18,348,236	\$ 18,348,236
Total Tuition and Fees	\$ -	\$ -	\$ -	\$ 25,317,660	\$ 25,317,660
Budgeted Fund Balances	\$ -	\$ -	\$ -	\$ 1,736,167	\$ 1,736,167
Total Budgeted Funds	<u>\$ 1,732,643</u>	<u>\$ 77,000</u>	<u>\$ -</u>	<u>\$ 30,874,896</u>	<u>\$ 32,684,539</u>
Expenditures					
Salaries	\$ 3,519,602	\$ 1,240,843		\$ 3,205,903	\$ 7,966,348
Fringe Benefits	\$ 1,089,012	\$ 348,414		\$ 987,059	\$ 2,424,485
Travel	\$ 1,418,063	\$ 624,424		\$ 442,250	\$ 2,484,737
Scholarships	\$ 4,179,480	\$ 2,861,320		\$ 693,589	\$ 7,734,389
O&M	\$ 870,713	\$ 191,959		\$ 5,360,304	\$ 6,422,976
Capital	\$ -	\$ -		\$ 20,000	\$ 20,000
Debt Service	\$ -	\$ -		\$ 5,631,605	\$ 5,631,605
Other	\$ -	\$ -		\$ -	\$ -
Total Budgeted Expenditures	<u>\$ 11,076,870</u>	<u>\$ 5,266,959</u>	<u>\$ -</u>	<u>\$ 16,340,710</u>	<u>\$ 32,684,539</u>

Texas State University

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

	FY 2020		FY 2021		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Student Services Fee per Semester Credit Hour	\$ 10.00	\$	10.00	\$	-	- %	
Student Services Fee Fund Balance at Beginning of Year (Net of Encumbrances)	\$ 2,640,867	\$	2,640,867	\$	-	- %	
Forecasted Revenue:							
SSF Revenue	\$ 6,965,000	\$	6,358,692	\$	(606,308)	(8.71)%	(1)
Revenue Earned from Activities	\$ -	\$	-	\$	-	- %	
Interest Revenue	\$ -	\$	-	\$	-	- %	
Transfer In	\$ -	\$	-	\$	-	- %	
Total Forecasted Revenue:	\$ 6,965,000	\$	6,358,692	\$	(606,308)	(8.71)%	
Budgeted Student Service Fee Expenditures:							
1. Textbook Rentals	\$ -	\$	-	\$	-	- %	
2. Recreational Activities	\$ 563,447	\$	556,170	\$	(7,277)	(1.29)%	
3. Health and Hospital Services	\$ -	\$	-	\$	-	- %	
4. Medical Services	\$ -	\$	-	\$	-	- %	
5. Intramural and Intercollegiate Athletics	\$ -	\$	-	\$	-	- %	
6. Artists and Lecture Series	\$ 36,279	\$	33,930	\$	(2,349)	(6.47)%	
7. Cultural Entertainment Series	\$ 136,754	\$	124,727	\$	(12,027)	(8.79)%	
8. Debating and Oratorical Activities	\$ 41,403	\$	39,333	\$	(2,070)	(5.00)%	
9. Student Publications	\$ 277,506	\$	249,251	\$	(28,255)	(10.18)%	
10. Student Government	\$ 54,435	\$	54,921	\$	486	0.89 %	
11. Student Fee Advisory Committee	\$ 1,419	\$	1,000	\$	(419)	(29.53)%	
12. Student Transportation Services Other Than Those in TEC 54.504, 511, 512, 513	\$ 37,347	\$	37,347	\$	-	- %	
13. Other (See Detail Below)	\$ 5,816,409	\$	5,262,012	\$	(554,398)	(9.53)%	(2)
Total Budgeted Expenditures	\$ 6,965,000	\$	6,358,692	\$	(606,308)	(8.71)%	
Estimated Student Services Fee Fund Balance at End of Year	\$ 2,640,867	\$	2,640,867	\$	-	- %	

Student Services Advisory Committee Meeting:

05/20/2020

Texas State University

TABLE E

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

Detail of Other:						
Scholarships	\$	-	\$	-	\$	- %
Student Programming & Services	\$	3,887,515	\$	3,438,275	\$	(449,240) (11.56)%
Student Travel	\$	77,234	\$	19,725	\$	(57,509) (74.46)%
Central-Benefits, Administrative Overhead, Pay Increases	\$	1,851,660	\$	1,804,012	\$	(47,648) (2.57)%
				\$		- %
Total Other	\$	5,816,409	\$	5,262,012	\$	(554,398) (9.53)%

(3)

Texas State University

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)	Student Service Fee Revenue	\$ (606,308)	Reduction due to anticipated enrollment decline from COVID-19
(2)	Other-SSF Expenditures	\$ (554,398)	Reduction in Student Programming Services and Travel
(3)	Student Programming Services	\$ (449,240)	Reduction in operating and travel budget, and delimitation of vacant positions due to anticipated enrollment decline from COVID-19

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	\$ 146,651,037	\$ 11,425,949	\$ 254,429	\$ 24,744,552	\$ 19,438,433	\$ 27,946,475	\$ 15,219,776	\$ 529,404	\$ 19,891,070	\$ 266,101,125
Benefits	\$ 43,864,408	\$ 3,493,910	\$ 79,521	\$ 7,823,207	\$ 5,571,494	\$ 12,123,875	\$ 3,469,654		\$ 6,377,385	\$ 82,803,453
Travel	\$ 1,714,384	\$ 367,757	\$ 23,000	\$ 216,345	\$ 197,865	\$ 232,395	\$ 25,953		\$ 2,585,237	\$ 5,362,935
O&M	\$ 7,758,551	\$ 11,585,651	\$ 581,148	\$ 11,047,881	\$ 7,120,111	\$ 16,289,230	\$ 8,808,654	\$ 42,511,361	\$ 47,578,542	\$ 153,281,131
Utilities		\$ 227,000	\$ -		\$ 6,000		\$ 19,950,696		\$ 11,715,309	\$ 31,899,005
Capital				\$ 7,252,050	\$ 15,000		\$ 100,000		\$ 1,157,438	\$ 8,524,488
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Budget	\$ 199,988,381	\$ 27,100,267	\$ 938,098	\$ 51,084,035	\$ 32,348,903	\$ 56,591,976	\$ 47,574,732	\$ 43,040,765	\$ 89,304,980	\$ 547,972,137

Texas State University

Recapitulation of Budgeted Revenues, Expenditures, Transfers, and Use of Reserves For Fiscal Year Ending 2021

	Estimated Revenues	Transfers In	Budgeted Use of Reserves	Total Budgeted Sources	Budgeted Expenditures	Transfers Out	Total Budgeted Uses	Net Transfers *
Educational & General	\$ 232,614,523	\$ 53,638,044	\$ -	\$ 286,252,567	\$ (227,742,286)	\$ (58,510,281)	\$ (286,252,567)	\$ (4,872,237)
Designated	\$ 274,859,627	\$ 6,676,895	\$ 320,711	\$ 281,857,233	\$ (213,085,369)	\$ (68,771,864)	\$ (281,857,233)	\$ (62,094,969)
Auxiliary Enterprises	\$ 130,761,638	\$ 6,969,424	\$ 2,250,248	\$ 139,981,310	\$ (107,144,482)	\$ (32,836,828)	\$ (139,981,310)	\$ (25,867,404)
Total	\$ 638,235,788	\$ 67,284,363	\$ 2,570,959	\$ 708,091,110	\$ (547,972,137)	\$ (160,118,973)	\$ (708,091,110)	\$ (92,834,610)



July 13, 2020

Members of the Board of Regents
The Texas State University System

Dear Regents:

This letter provides recommendations for Lamar Institute of Technology (LIT) annual budget for the fiscal year beginning September 1, 2020. The budget was prepared assuming flat enrollment for FY 2021 compared to FY 2020. The proposed budget includes all educational and general, designated, and auxiliary enterprise activities.

LIT is financially sound, does not anticipate any budgetary shortfalls, nor personnel lay-offs. Despite the challenges of COVID19, Tropical Storm Imelda, Hurricane Harvey and the TPC Plant explosion, LIT still had near double-digit credit enrollment growth for the last four years. Since 2016 to present, the college has grown overall a record-breaking 41%. In fact, this Summer Semester 2020 over 1,300 students are enrolled (a 59% increase comparatively).

To reward our faculty and staff, my aim is to provide a 0-3% merit onetime (incentivized) payment to all full-time employees who have at least six months or more of service. However, we remain fiscally conservative and are managing this additional growth with adjuncts and renovating current space. Nonetheless, LIT is planning for future expansion, property acquisition, and long-term programming activities.

Education and General Funds

LIT's statutory tuition and fees revenue budget increased 7.97% and will help fund necessary enhancements within the Division of Student Success (admissions, advising, career services, financial aid, recruitment, and retention). Additionally, the college is taking COVID19 very seriously adding increased cleaning services, screening, and PPE in the budget to protect the health and safety of our students and employees.

Designated Funds

With the 24% reduction in designated tuition beginning in fall 2019, budgeted tuition revenue increased by 9.41%. These funds will continue to support Academic programs with purchases of equipment and supplies. But also those areas that support Academics, such as Student Success, Facilities and Information Technology are funded by designated.

Although revenue has increased, LIT remains fiscally conservative and budgeted 5-10% cuts as needed to plan for future shortages.

Auxiliary Funds

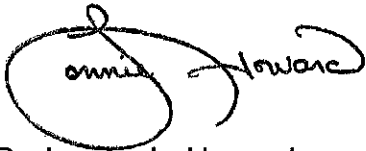
Auxiliary revenue for Student Center Fees, Health Center Fees, and Recreational Sports Center Fees of \$759,447 are collected from LIT students and passed to Lamar University for use of their facilities. Student Services Fees were reduced to \$5 per semester credit hour beginning fall 2019 but continue to support student activities voted on by the students.

LIT is outsourcing food services to Chartwells beginning in July to prepare for the fall 2020 semester and will offer various meal options for students, faculty, and staff.

Conclusion

Parity has been successful in providing LIT an opportunity to better serve the community with lower tuition. Our Institution is a good steward of public resources and will continue to look at cost-savings in all areas. We remain committed to providing an excellent education to our students, and be a quality place to work for our faculty and staff.

Most respectfully,

A handwritten signature in black ink, appearing to read "Lonnie Howard", with a large, stylized loop at the end.

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 for Finance and Operations

Lamar Institute of Technology

Budget Summary

	FY 2020		FY 2021		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
Revenues						
Tuition and Fees	\$ 9,839,940	\$	10,180,403	\$	340,463	3.46 %
State Appropriations	\$ 19,300,318	\$	19,848,553	\$	548,235	2.84 %
Sales and Services	\$ 12,000	\$	100,404	\$	88,404	736.70 %
Other	\$ 193,399	\$	173,146	\$	(20,253)	(10.47)%
Operating Revenues	\$ 29,345,657	\$	30,302,506	\$	956,849	3.26 %
Transfers In	\$ 387,272	\$	405,970	\$	18,698	4.83 %
Budgeted Use of Fund Balance	\$ -	\$	-	\$	-	- %
Total Revenues	\$ 29,732,929	\$	30,708,476	\$	975,547	3.28 %
Expenditures						
Instruction Support	\$ 14,103,492	\$	13,898,932	\$	(204,560)	(1.45)%
Research / Organized Research	\$ -	\$	-	\$	-	- %
Public Service	\$ 110,166	\$	100,263	\$	(9,903)	(8.99)%
Academic Support	\$ 979,760	\$	1,107,134	\$	127,374	13.00 %
Student Support	\$ 1,267,418	\$	1,363,171	\$	95,753	7.55 %
Institutional Support	\$ 6,459,129	\$	7,316,680	\$	857,551	13.28 %
Plant Support	\$ 1,379,119	\$	1,717,782	\$	338,663	24.56 %
Scholarships & Fellowships	\$ -	\$	-	\$	-	- %
Auxiliary Enterprises	\$ 1,188,556	\$	1,127,619	\$	(60,937)	(5.13)%
Operating Expenditures	\$ 25,487,640	\$	26,631,581	\$	1,143,941	4.49 %
Transfers Out	\$ 4,245,289	\$	4,076,894	\$	(168,395)	(3.97)%
Total Expenditures	\$ 29,732,929	\$	30,708,475	\$	975,546	3.28 %

Operating Expenditures by Natural Classification

	FY 2020		FY 2021		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
Salary & Wages	\$ 15,103,897	\$	13,116,028	\$	(1,987,869)	(13.16)%
Payroll Related Costs	\$ 3,824,806	\$	3,481,824	\$	(342,982)	(8.97)%
Travel	\$ 272,995	\$	272,000	\$	(995)	(0.36)%
Operations & Maintenance	\$ 5,382,039	\$	8,743,730	\$	3,361,691	62.46 %
Utilities	\$ 291,580	\$	368,000	\$	76,420	26.21 %
Capital	\$ 512,323	\$	650,000	\$	137,677	26.87 %
Other	\$ 100,000	\$	-	\$	(100,000)	(100.00)%
Total Operating Expenditures	\$ 25,487,640	\$	26,631,582	\$	1,143,942	4.49 %

Lamar Institute of Technology

Table A 1
Educational and General Funds
Revenues and Transfers

	FY 2020		FY 2021		Variance			
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	Note	
Total Statutory Tuition and Fees	\$	3,216,689	\$	3,472,924	\$	256,235	7.97 %	1)
State Appropriation								
Bill Pattern General Revenue	\$	14,297,451	\$	14,282,770	\$	(14,681)	(0.10)%	
Benefits	\$	2,377,874	\$	2,973,289	\$	595,415	25.04 %	2)
Higher Education Fund	\$	2,580,521	\$	2,553,130	\$	(27,391)	(1.06)%	
Hazlewood Reimbursement	\$	44,472	\$	39,364	\$	(5,108)	(11.49)%	
Other	\$	-	\$	-	\$	-	- %	
Total State Appropriations	\$	19,300,318	\$	19,848,553	\$	548,235	2.84 %	
Other Revenue	\$	28,641	\$	32,238	\$	3,597	12.56 %	
Total Revenues	\$	22,545,648	\$	23,353,715	\$	808,067	3.58 %	
Transfers In								
Designated Tuition	\$	-	\$	-	\$	-	- %	
Technology Service Fee	\$	-	\$	-	\$	-	- %	
Other	\$	-	\$	-	\$	-	- %	
Total Transfers In	\$	-	\$	-	\$	-	- %	
Budgeted Fund Balances	\$	-	\$	-	\$	-	- %	
Total Budgeted Funds	\$	22,545,648	\$	23,353,715	\$	808,067	3.58 %	

Lamar Institute of Technology

Table A 1
Educational and General Funds
Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1)	Total Statutory Tuition and Fees	\$ 256,235	FY 20 enrollment increased.
2)	Benefits	\$ 595,415	Prior year budget amount was based off of Senate amount. Current year is the approved House amount.

Lamar Institute of Technology

Table A 2
Educational and General Funds
Budgeted Expenditures

	FY 2020		FY 2021		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Instruction Support	\$ 13,336,860	\$	13,062,903	\$	(273,957)	(2.05)%	
Research / Organized Research	\$ -	\$	-	\$	-	- %	
Public Service	\$ 50,074	\$	39,263	\$	(10,811)	(21.59)%	
Academic Support	\$ 758,663	\$	865,239	\$	106,576	14.05 %	
Student Service Support	\$ 1,171,935	\$	1,265,021	\$	93,086	7.94 %	
Institutional Support	\$ 2,982,049	\$	3,573,634	\$	591,585	19.84 %	1)
Plant Support	\$ 629,119	\$	912,782	\$	283,663	45.09 %	2)
Scholarships & Fellowships	\$ -	\$	-	\$	-	- %	
Total Expenditures	\$ 18,928,700	\$	19,718,842	\$	790,142	4.17 %	
Transfers Out							
TPEG	\$ 387,272	\$	405,970	\$	18,698	4.83 %	
TRB Debt Service	\$ 1,333,692	\$	1,319,086	\$	(14,606)	(1.10)%	
HEF - Debt Service	\$ -	\$	-	\$	-	- %	
HEF - Plant	\$ 1,895,984	\$	1,909,817	\$	13,833	0.73 %	
Other	\$ -	\$	-	\$	-	- %	
Total Transfers Out	\$ 3,616,948	\$	3,634,873	\$	17,925	0.50 %	
Total Budgeted Expenditures & Transfers Out	\$ 22,545,648	\$	23,353,715	\$	808,067	3.58 %	

Lamar Institute of Technology

Table A 2
Educational and General Funds
Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1)	Institutional Support	\$ 591,585	Increased payables to be paid out of state funds.
2)	Plant Support	\$ 283,663	Increase payables to be paid out of state funds.

Lamar Institute of Technology

Table B 1
Designated Funds
Revenues and Transfers

	FY 2020		FY 2021		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Tuition and Fees							
Designated Tuition	\$ 2,464,135	\$	2,695,996	\$	231,861	9.41 %	1)
Institutional Services Fee	\$ 2,062,086	\$	2,043,006	\$	(19,080)	(0.93)%	
Advising Fee	\$ -	\$	-	\$	-	- %	
Technology Use / Computer Service Fee	\$ -	\$	-	\$	-	- %	
Environmental Service Fee	\$ -	\$	-	\$	-	- %	
ID / One-Card Fee	\$ -	\$	-	\$	-	- %	
Library Fee	\$ 309,972	\$	325,113	\$	15,141	4.88 %	
International Education Fee	\$ -	\$	-	\$	-	- %	
Student Publication Fee	\$ -	\$	-	\$	-	- %	
Academic Program Fees	\$ 385,349	\$	224,554	\$	(160,795)	(41.73)%	
Distance Learning Fee	\$ 225,153	\$	391,595	\$	166,442	73.92 %	
Records Fee	\$ -	\$	-	\$	-	- %	
Recreation Fee	\$ -	\$	-	\$	-	- %	
University Center Fee	\$ -	\$	-	\$	-	- %	
International Study Fee	\$ -	\$	-	\$	-	- %	
Repeat Fee	\$ -	\$	-	\$	-	- %	
Other	\$ -	\$	-	\$	-	- %	
Total Tuition and Fees	\$ 5,446,695	\$	5,680,264	\$	233,569	4.29 %	
Investment Income	\$ 48,971	\$	28,517	\$	(20,454)	(41.77)%	
Other Revenue	\$ 115,787	\$	112,391	\$	(3,396)	(2.93)%	
Total Revenues	\$ 5,611,453	\$	5,821,172	\$	209,719	3.74 %	
Transfers In							
TPEG	\$ 387,272	\$	405,970	\$	18,698	4.83 %	
Auxiliary Funds	\$ -	\$	-	\$	-	- %	
Other	\$ -	\$	-	\$	-	- %	
Total Transfers In	\$ 387,272	\$	405,970	\$	18,698	4.83 %	
Budgeted Fund Balances	\$ -	\$	-	\$	-	- %	
Total Budgeted Funds	\$ 5,998,725	\$	6,227,142	\$	228,417	3.81 %	

Lamar Institute of Technology

Table B 1
Designated Funds
Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1)	Designated Tuition	\$ 231,861	FY 20 enrollment increased.

Lamar Institute of Technology

Table B 2
Designated Funds
Budgeted Expenditures

	FY 2020		FY 2021		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Instruction Support	\$	766,632	\$	836,029	\$	69,397	9.05 %	
Research / Organized Research	\$	-	\$	-	\$	-	- %	
Public Service	\$	60,092	\$	61,000	\$	908	1.51 %	
Academic Support	\$	221,097	\$	241,895	\$	20,798	9.41 %	
Student Support	\$	95,483	\$	98,150	\$	2,667	2.79 %	
Institutional Support	\$	3,477,080	\$	3,743,046	\$	265,966	7.65 %	1)
Plant Support	\$	750,000	\$	805,000	\$	55,000	7.33 %	
Scholarships & Fellowships	\$	-	\$	-	\$	-	- %	
Total Expenditures	\$	5,370,384	\$	5,785,120	\$	414,736	7.72 %	
Transfers Out								
System Assessment	\$	421,227	\$	234,907	\$	(186,320)	(44.23)%	
Debt Service	\$	-	\$	-	\$	-	- %	
E&G	\$	-	\$	-	\$	-	- %	
Auxiliary	\$	-	\$	-	\$	-	- %	
Other	\$	207,114	\$	207,114	\$	-	- %	
Total Transfers Out	\$	628,341	\$	442,021	\$	(186,320)	(29.65)%	
Total Budgeted Expenditures & Transfers Out	\$	5,998,725	\$	6,227,141	\$	228,416	3.81 %	

Lamar Institute of Technology

Table B 2
Designated Funds
Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1)	Institutional Support	\$ 265,966	Moved system insurance out of system assessment and into institutional support

Lamar Institute of Technology

Table C 1
Auxiliary Funds
Revenues and Transfers

	FY 2020	FY 2021	Variance		
	APPROVED BUDGET	PROPOSED BUDGET	DOLLAR	PERCENT	Note
Fees					
Athletic Fee	\$ -	\$ -	\$ -	- %	
Medical Service Fee	\$ 203,802	\$ 195,259	\$ (8,543)	(4.19)%	
Student Service Fee	\$ 266,130	\$ 267,768	\$ 1,638	0.62 %	
Recreational Sport Fee	\$ 418,401	\$ 392,423	\$ (25,978)	(6.21)%	
Student Center Fee	\$ 178,475	\$ 171,765	\$ (6,710)	(3.76)%	
Student Bus Fee	\$ -	\$ -	\$ -	- %	
ID Card Fee	\$ -	\$ -	\$ -	- %	
Other	\$ 109,748	\$ -	\$ (109,748)	(100.00)%	
Total Fees	\$ 1,176,556	\$ 1,027,215	\$ (149,341)	(12.69)%	
Sales and Services	\$ -	\$ -	\$ -	- %	
Housing	\$ -	\$ -	\$ -	- %	
Dining	\$ 12,000	\$ -	\$ (12,000)	(100.00)%	
Parking	\$ -	\$ 91,982	\$ 91,982	100.00 %	
Athletics	\$ -	\$ -	\$ -	- %	
Bookstore	\$ -	\$ -	\$ -	- %	
Other	\$ -	\$ 8,422	\$ 8,422	100.00 %	
Total Sales and Services	\$ 12,000	\$ 100,404	\$ 88,404	736.70 %	
Investment Income	\$ -	\$ -	\$ -	- %	
Other Income	\$ -	\$ -	\$ -	- %	
Total Revenues	\$ 1,188,556	\$ 1,127,619	\$ (60,937)	(5.13)%	
Transfers In					
Designated Tuition	\$ -	\$ -	\$ -	- %	
Other	\$ -	\$ -	\$ -	- %	
Total Transfers In	\$ -	\$ -	\$ -	- %	
Budgeted Fund Balances	\$ -	\$ -	\$ -	- %	
Total Budgeted Funds	\$ 1,188,556	\$ 1,127,619	\$ (60,937)	(5.13)%	

Lamar Institute of Technology

Table C 2
Auxiliary Funds
Budgeted Expenditures

	FY 2020		FY 2021		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Athletic Fee	\$	-	\$	-	\$	-	- %
Medical Service Fee	\$	203,802	\$	195,259	\$	(8,543)	(4.19)%
Student Service Fee	\$	266,130	\$	267,768	\$	1,638	0.62 %
Recreational Sport Fee	\$	418,401	\$	392,423	\$	(25,978)	(6.21)%
Student Center Fee	\$	178,475	\$	171,765	\$	(6,710)	(3.76)%
Student Bus Fee	\$	-	\$	-	\$	-	- %
ID Card Fee	\$	-	\$	-	\$	-	- %
Total Fee Based Expenditures	\$	1,066,808	\$	1,027,215	\$	(39,593)	(3.71)%
Housing	\$	-	\$	-	\$	-	- %
Dining	\$	12,000	\$	-	\$	(12,000)	(100.00)%
Parking	\$	87,047	\$	91,982	\$	4,935	5.67 %
Athletics	\$	-	\$	-	\$	-	- %
Bookstore	\$	-	\$	-	\$	-	- %
Other	\$	22,701	\$	8,422	\$	(14,279)	(62.90)%
Total Sales & Services Based Expenditures	\$	121,748	\$	100,404	\$	(21,344)	(17.53)%
Transfers Out							
Debt Service							
Medical Service	\$	-	\$	-	\$	-	- %
Athletics	\$	-	\$	-	\$	-	- %
Student Center	\$	-	\$	-	\$	-	- %
Student Service	\$	-	\$	-	\$	-	- %
Housing	\$	-	\$	-	\$	-	- %
Dining	\$	-	\$	-	\$	-	- %
Parking and Public Safety	\$	-	\$	-	\$	-	- %
Recreational Sports	\$	-	\$	-	\$	-	- %
Other	\$	-	\$	-	\$	-	- %
Real Estate Rental	\$	-	\$	-	\$	-	- %
Vending	\$	-	\$	-	\$	-	- %
Designated Funds	\$	-	\$	-	\$	-	- %
Other	\$	-	\$	-	\$	-	- %
Total Transfers Out	\$	-	\$	-	\$	-	- %
Total Budgeted Expenditures & Transfers Out	\$	1,188,556	\$	1,127,619	\$	(60,937)	(5.13)%

Lamar Institute of Technology

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

	FY 2020		FY 2021		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Student Services Fee per Semester Credit Hour	\$ 5.00	\$	5.00	\$	-	- %	
Student Services Fee Fund Balance at Beginning of Year (Net of Encumbrances)	\$ 2,749,753	\$	2,579,302	\$	(170,451)	(6.20)%	
Forecasted Revenue:							
SSF Revenue	\$ 266,130	\$	267,768	\$	1,638	0.62 %	
Revenue Earned from Activities	\$ -	\$	-	\$	-	- %	
Interest Revenue	\$ 1,116	\$	2,309	\$	1,193	106.90 %	
Transfer In	\$ -	\$	-	\$	-	- %	
Total Forecasted Revenue:	\$ 267,246	\$	270,077	\$	2,831	1.06 %	
Budgeted Student Service Fee Expenditures:							
1. Textbook Rentals	\$ -	\$	-	\$	-	- %	
2. Recreational Activities	\$ 229,540	\$	237,200	\$	7,660	3.34 %	
3. Health and Hospital Services	\$ -	\$	-	\$	-	- %	
4. Medical Services	\$ -	\$	-	\$	-	- %	
5. Intramural and Intercollegiate Athletics	\$ -	\$	-	\$	-	- %	
6. Artists and Lecture Series	\$ 10,000	\$	10,000	\$	-	- %	
7. Cultural Entertainment Series	\$ 29,800	\$	29,800	\$	-	- %	
8. Debating and Oratorical Activities	\$ -	\$	-	\$	-	- %	
9. Student Publications	\$ -	\$	-	\$	-	- %	
10. Student Government	\$ 106,235	\$	109,000	\$	2,765	2.60 %	
11. Student Fee Advisory Committee	\$ -	\$	-	\$	-	- %	
12. Student Transportation Services Other Than Those in TEC 54.504, 511, 512, 513	\$ -	\$	-	\$	-	- %	
13. Other (See Detail Below)	\$ 610,338	\$	237,850	\$	(372,488)	(61.03)%	
Total Budgeted Expenditures	\$ 985,913	\$	623,850	\$	(362,063)	(36.72)%	
Estimated Student Services Fee Fund Balance at End of Year	\$ 2,031,086	\$	2,225,529	\$	194,443	9.57 %	

Student Services Advisory Committee Meeting:

06/30/2020

Lamar Institute of Technology

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

Detail of Other:						
Media Lab	\$	44,838	\$	3,600	\$	(41,238) (91.97)%
Online Tutoring - Distance Education	\$	14,700	\$	17,150	\$	2,450 16.67 %
Public Information	\$	400,000	\$	-	\$	(400,000) (100.00)% 1)
Contingency	\$	50,000	\$	50,000	\$	- - %
Equipment/Furniture Student Success	\$	-	\$	-	\$	- - %
Megabytes Food Service	\$	-	\$	-	\$	- - %
Skills USA	\$	76,000	\$	74,000	\$	(2,000) (2.63)%
Professional Tutors - Learning Lab	\$	22,800	\$	-	\$	(22,800) (100.00)%
Salaries	\$	-	\$	-	\$	- - %
Diagnostic Sonography Organization	\$	2,000	\$	2,000	\$	- - %
Software	\$	-	\$	21,500	\$	21,500 100.00 %
Software	\$	-	\$	30,600	\$	30,600 100.00 %
Software	\$	-	\$	39,000	\$	39,000 100.00 %
Provide Description	\$	-	\$	-	\$	- - %
Provide Description	\$	-	\$	-	\$	- - %
Total Other	\$	610,338	\$	237,850	\$	(372,488) (61.03)%

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)	Detail of Other: Public Information	\$ (400,000)	Moved this expense to be paid out of state funds.

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	\$ 8,780,775	\$ -	\$ 28,257	\$ 641,079	\$ 897,545	\$ 2,528,892	\$ 239,480	\$ -	\$ -	\$ 13,116,028
Benefits	\$ 2,366,791	\$ -	\$ 7,616	\$ 172,798	\$ 241,926	\$ 628,143	\$ 64,550	\$ -	\$ -	\$ 3,481,824
Travel	\$ -	\$ -	\$ -	\$ 80,000	\$ 20,000	\$ 100,000	\$ -	\$ -	\$ 72,000	\$ 272,000
O&M	\$ 2,101,367	\$ -	\$ 64,390	\$ 213,257	\$ 203,700	\$ 4,059,645	\$ 1,045,752	\$ -	\$ 1,055,619	\$ 8,743,730
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 368,000	\$ -	\$ -	\$ 368,000
Capital	\$ 650,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 650,000
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Budget	\$ 13,898,933	\$ -	\$ 100,263	\$ 1,107,134	\$ 1,363,171	\$ 7,316,680	\$ 1,717,782	\$ -	\$ 1,127,619	\$ 26,631,582

Lamar Institute of Technology

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

	Estimated	Transfers	Budgeted	Total	Budgeted	Transfers	Total	Net
	Revenues	In	Use of	Budgeted	Expenditures	Out	Budgeted	Transfers *
			Reserves	Sources			Uses	
Educational & General	\$ 23,353,715	\$ -	\$ -	\$ 23,353,715	\$ (19,718,842)	\$ (3,634,873)	\$ (23,353,715)	\$ (3,634,873)
Designated	\$ 5,821,172	\$ 405,970	\$ -	\$ 6,227,142	\$ (5,785,120)	\$ (442,021)	\$ (6,227,141)	\$ (36,051)
Auxiliary Enterprises	\$ 1,127,619	\$ -	\$ -	\$ 1,127,619	\$ (1,127,619)	\$ -	\$ (1,127,619)	\$ -
Total	<u>\$ 30,302,506</u>	<u>\$ 405,970</u>	<u>\$ -</u>	<u>\$ 30,708,476</u>	<u>\$ (26,631,581)</u>	<u>\$ (4,076,894)</u>	<u>\$ (30,708,475)</u>	<u>\$ (3,670,924)</u>



Office of the President

July 10, 2020

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, 2020. The proposed budget encompasses the educational and general (E&G), designated, and auxiliary funds of the college.

Assumptions

Enrollment for FY 20 had a small increase in comparison to FY 19, with the exception of Summer which had unusually high enrollment. However, due to the current COVID-19 Pandemic, we based our revenue projections for FY21 off of FY 20 enrollment figures with a 10% cut in revenue calculations. Other than COVID-19 possibly affecting enrollment in the future, we do not anticipate any major changes that would impact either revenue or expenses.

New Budget Initiatives

The college continues to expand outreach efforts to inform Southeast Texas and Southwest Louisiana of the exemplary learning opportunities that we provide. We have increased our advertising efforts in both Texas and Louisiana to reach as many potential students as possible. We are offering additional scholarships beyond the usual scholarships to entice students to enroll with our campus and to retain our current students during these financially strained times. The college has purchased the closed Capital One Bank adjacent to the campus. The site is designated for the construction of our new Academic Center when tuition revenue bonds become available. The college has also purchased a corner lot adjacent to the campus that will be constructed into a Workforce Learning Academy. We are in the process of closing on the purchase of a closed trucking terminal that will be used to house our Logistics programs, which will include programs such as Truck Driving and Forklift Training. When the economy gets back to a more normal state, we plan to reevaluate the FY21 budget and any new initiatives at that time.

Budget Reductions

Due to COVID-19 and estimated reductions in revenue, the college reduced operating budgets from FY 20 by 10% for most departmental budgets and reduced all travel budgets from FY 20 by 50% for FY21. All travel funds were moved into holding locations until travel is allowed in FY21. These funds will be released when the directive is given to allow travel again. All hiring activities for open positions are being placed on hold unless the President approves hiring. Departments are being asked to review position workloads and eliminate positions or combine positions where feasible. The FY 21 budget focusses on saving our resources in these uncertain times while focusing on boosting enrollment and promoting our current programs.



Office of the President

E&G Funds

For the FY20 to FY21 Biennium, State Formula Funding for the college increased to help alleviate disparity between Community Colleges and the State Colleges. This additional parity funding amounted to a \$4.7 million biennial increase. The additional parity funding allowed the college to move allowable salaries and benefits previously funded by designated and auxiliary funds to E&G. The parity allowed the campus to eliminate transfers needed from designated funds to cover deficits in E&G. Our HEF allocation is budgeted for debt service (\$339,900) and capital equipment (\$100,000). The balance of our HEF appropriation is reserved for future capital projects. The budget is reflective of the additional appropriation of \$637,486 for non-formula support for new Allied Health programs and the Maritime Training program.

Designated Funds

Beginning in FY 20, we received a parity appropriation and were able to reduce Designated Tuition by 49% and eliminate incidental fees, while replacing them with a new Institutional Service Fee of \$31 per semester credit hour. With this parity, we were able to reduce our hourly tuition rate to \$133 per semester credit hour. With moving salaries and benefits out of designated funds and only leaving operating funds for the departments, we were able to eliminate most of the needed budgeted transfers to balance out other fund types. However, budgeted transfers do remain now to transfer fund balances from Institutional Service Fee to the other fees that were eliminated with the parity.

Auxiliary Funds

Due to COVID-19, the Student Service Fee group decided to lower their approved budgets to a standard amount for all clubs and organizations and to hold an additional Student Service Fee Hearing later in the Fall. Each club or organization will be receiving a standard \$2,800 budget. If later in the year student events are allowed, then the Student Service Fee group will revisit and decide whether or not to increase budgets at that time. Most other budgets within Auxiliary fund type remain flat. With the reduced Student Service Fee and Student Center Fee, a budgeted transfer of \$273,239 from Institutional Service Fee is included for FY21. The budget uses \$58,219.50 in Student Center Fee fund balance to repair the air handler. The Gator Café was opened in FY20 and provides grab and go meal options, as well as daily specials, for the students, faculty, staff and community.

Salary Administration

The budget does not include a merit pool at this time. Future merit decisions will be determined based on actual enrollment. All open positions have been frozen and all positions that become vacant are being frozen for positions which are considered essential. This has and will create salary savings to contribute to budget reductions.

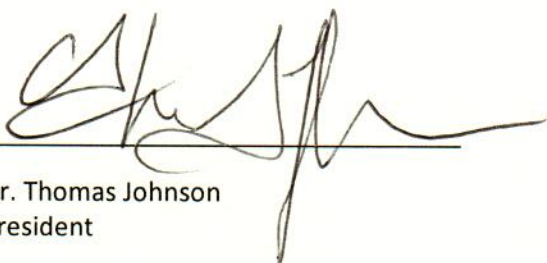


Office of the President

Conclusion

With the new changes in funding and tuition and fee structure implemented in FY20, the college has experienced slight increases in enrollment. With our added advertising efforts and increased scholarship offerings, we are making every effort possible to attract as many potential students as possible with hopes that this will lead to increased enrollment on our campus. Lamar State College Orange remains in sound fiscal condition and we have adequate resources to maintain our commitment to quality instruction and support services. We continue to have adequate financial reserves to handle any unanticipated contingencies. The Leadership Team continues to look for ways to remove as many of the financial barriers facing our students as possible so that our mission of transforming lives and communities through the continual pursuit of academic, professional, and personal excellence can become a reality for everyone who dreams of a bright, Orange future.

Sincerely,



Dr. Thomas Johnson
President



Mary Wickland, CPA
Vice President for Finance and Operations

Lamar State College-Orange

Budget Summary

	FY 2020		FY 2021		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
Revenues						
Tuition and Fees	\$ 6,259,744	\$	5,571,588	\$	(688,156)	(10.99)%
State Appropriations	\$ 14,291,915	\$	14,089,330	\$	(202,585)	(1.42)%
Sales and Services	\$ 191,500	\$	180,750	\$	(10,750)	(5.61)%
Other	\$ 985,740	\$	780,450	\$	(205,290)	(20.83)%
Operating Revenues	\$ 21,728,899	\$	20,622,118	\$	(1,106,781)	(5.09)%
Transfers In	\$ 537,073	\$	608,086	\$	71,013	13.22 %
Budgeted Use of Fund Balance	\$ 538,004	\$	(284,990)	\$	(822,994)	(152.97)%
Total Revenues	\$ 22,803,976	\$	20,945,214	\$	(1,858,762)	(8.15)%
Expenditures						
Instruction Support	\$ 7,747,818	\$	6,790,233	\$	(957,585)	(12.36)%
Research / Organized Research	\$ -	\$	-	\$	-	- %
Public Service	\$ 659,821	\$	464,450	\$	(195,371)	(29.61)%
Academic Support	\$ 3,362,866	\$	2,504,409	\$	(858,457)	(25.53)%
Student Support	\$ 1,308,162	\$	1,407,714	\$	99,552	7.61 %
Institutional Support	\$ 3,980,923	\$	3,984,483	\$	3,560	0.09 %
Plant Support	\$ 1,569,640	\$	1,493,220	\$	(76,420)	(4.87)%
Scholarships & Fellowships	\$ 455,664	\$	409,847	\$	(45,817)	(10.05)%
Auxiliary Enterprises	\$ 765,201	\$	710,834	\$	(54,367)	(7.10)%
Operating Expenditures	\$ 19,850,095	\$	17,765,191	\$	(2,084,905)	(10.50)%
Transfers Out	\$ 2,953,881	\$	3,180,024	\$	226,143	7.66 %
Total Expenditures	\$ 22,803,976	\$	20,945,215	\$	(1,858,762)	(8.15)%

Operating Expenditures by Natural Classification

	FY 2020		FY 2021		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
Salary & Wages	\$ 9,354,400	\$	9,044,222	\$	(310,178)	(3.32)%
Payroll Related Costs	\$ 3,319,410	\$	3,122,680	\$	(196,731)	(5.93)%
Travel	\$ 188,460	\$	98,939	\$	(89,522)	(47.50)%
Operations & Maintenance	\$ 2,028,556	\$	4,361,101	\$	2,332,545	114.99 %
Utilities	\$ 477,000	\$	538,000	\$	61,000	12.79 %
Capital	\$ 450,600	\$	138,000	\$	(312,600)	(69.37)%
Other	\$ 4,031,669	\$	462,249	\$	(3,569,420)	(88.53)%
Total Operating Expenditures	\$ 19,850,095	\$	17,765,190	\$	(2,084,905)	(10.50)%

Lamar State College-Orange

Table A 1
Educational and General Funds
Revenues and Transfers

	FY 2020		FY 2021		Variance			
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	Note	
Total Statutory Tuition and Fees	\$	2,440,743	\$	1,954,678	\$	(486,065)	(19.91)%	(1)
State Appropriation								
Bill Pattern General Revenue	\$	10,449,161	\$	10,443,155	\$	(6,006)	(0.06)%	
Benefits	\$	2,148,411	\$	2,157,779	\$	9,368	0.44 %	
Higher Education Fund	\$	1,694,343	\$	1,488,396	\$	(205,947)	(12.15)%	(2)
Hazlewood Reimbursement	\$	-	\$	-	\$	-	- %	
Other	\$	-	\$	-	\$	-	- %	
Total State Appropriations	\$	14,291,915	\$	14,089,330	\$	(202,585)	(1.42)%	
Other Revenue	\$	20,000	\$	20,000	\$	-	- %	
Total Revenues	\$	16,752,658	\$	16,064,008	\$	(688,650)	(4.11)%	
Transfers In								
Designated Tuition	\$	-	\$	-	\$	-	- %	
Technology Service Fee	\$	-	\$	-	\$	-	- %	
Other	\$	-	\$	-	\$	-	- %	
Total Transfers In	\$	-	\$	-	\$	-	- %	
Budgeted Fund Balances	\$	-	\$	-	\$	-	- %	
Total Budgeted Funds	\$	16,752,658	\$	16,064,008	\$	(688,650)	(4.11)%	

Lamar State College-Orange

Table A 1
Educational and General Funds
Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
(1)	Total Statutory Tuition and Fees	\$ (486,065)	Due to COVID-19, a 10% reduction of budgeted Tuition and Fees has been estimated
(2)	Higher Education Fund	\$ (205,947)	HEF appropriation to the campus was reduced.

Lamar State College-Orange

Table A 2
Educational and General Funds
Budgeted Expenditures

	FY 2020		FY 2021		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Instruction Support	\$ 7,054,944	\$	5,964,093	\$	(1,090,851)	(15.46)%	(1)
Research / Organized Research	\$ -	\$	-	\$	-	- %	
Public Service	\$ 242,757	\$	162,810	\$	(79,947)	(32.93)%	
Academic Support	\$ 1,865,070	\$	1,798,289	\$	(66,781)	(3.58)%	
Student Service Support	\$ 1,214,322	\$	1,304,518	\$	90,196	7.43 %	
Institutional Support	\$ 2,196,352	\$	2,668,293	\$	471,941	21.49 %	(2)
Plant Support	\$ 1,569,640	\$	1,493,220	\$	(76,420)	(4.87)%	
Scholarships & Fellowships	\$ -	\$	-	\$	-	- %	
Total Expenditures	\$ 14,143,085	\$	13,391,223	\$	(751,862)	(5.32)%	
Transfers Out							
TPEG	\$ 417,515	\$	372,052	\$	(45,463)	(10.89)%	
TRB Debt Service	\$ 918,315	\$	912,337	\$	(5,978)	(0.65)%	
HEF - Debt Service	\$ 342,700	\$	339,900	\$	(2,800)	(0.82)%	
HEF - Plant	\$ 931,043	\$	1,048,496	\$	117,453	12.62 %	
Other	\$ -	\$	-	\$	-	- %	
Total Transfers Out	\$ 2,609,573	\$	2,672,785	\$	63,212	2.42 %	
Total Budgeted Expenditures & Transfers Out	\$ 16,752,658	\$	16,064,008	\$	(688,650)	(4.11)%	

Lamar State College-Orange

Table A 2
Educational and General Funds
Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
(1)	Instructional Support	\$ (1,090,851)	Due to strict bugeting guidelines, all continengies were removed from FY21 budget.
(2)	Institutional Support	\$ 471,941	After removing contingencies for salaries, Institutional Support Insurance, System Office Support, and Audit Chargebacks budgets were moved to E&G from Designated.

Lamar State College-Orange

Table B 1
Designated Funds
Revenues and Transfers

	FY 2020		FY 2021		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Tuition and Fees							
Designated Tuition	\$ 1,695,365	\$	1,669,885	\$	(25,480)	(1.50)%	
Institutional Services Fee	\$ 1,205,931	\$	1,092,955	\$	(112,976)	(9.37)%	
Advising Fee	\$ -	\$	-	\$	-	- %	
Technology Use / Computer Service Fee	\$ -	\$	-	\$	-	- %	
Environmental Service Fee	\$ -	\$	-	\$	-	- %	
ID / One-Card Fee	\$ -	\$	-	\$	-	- %	
Library Fee	\$ 1,000	\$	1,000	\$	-	- %	
International Education Fee	\$ -	\$	-	\$	-	- %	
Student Publication Fee	\$ -	\$	-	\$	-	- %	
Academic Program Fees	\$ -	\$	-	\$	-	- %	
Distance Learning Fee	\$ 269,790	\$	226,640	\$	(43,150)	(15.99)%	
Records Fee	\$ -	\$	-	\$	-	- %	
Recreation Fee	\$ -	\$	-	\$	-	- %	
University Center Fee	\$ -	\$	-	\$	-	- %	
International Study Fee	\$ -	\$	-	\$	-	- %	
Repeat Fee	\$ -	\$	-	\$	-	- %	
Other	\$ 374,609	\$	382,334	\$	7,725	2.06 %	
Total Tuition and Fees	\$ 3,546,695	\$	3,372,814	\$	(173,881)	(4.90)%	
Investment Income	\$ 272,050	\$	271,100	\$	(950)	(0.35)%	
Other Revenue	\$ 643,090	\$	432,250	\$	(210,840)	(32.79)%	(1)
Total Revenues	\$ 4,461,835	\$	4,076,164	\$	(385,671)	(8.64)%	
Transfers In							
TPEG	\$ 375,764	\$	334,847	\$	(40,917)	(10.89)%	
Auxiliary Funds	\$ -	\$	-	\$	-	- %	
Other	\$ -	\$	-	\$	-	- %	
Total Transfers In	\$ 375,764	\$	334,847	\$	(40,917)	(10.89)%	
Budgeted Fund Balances	\$ 448,518	\$	(240,639)	\$	(689,157)	(153.65)%	(2)
Total Budgeted Funds	\$ 5,286,117	\$	4,170,372	\$	(1,115,745)	(21.11)%	

Lamar State College-Orange

Table B 1
Designated Funds
Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
(1)	Other Revenue	\$ (210,840)	Brown Estate revenue was overbudgeted in FY20. An adjustment was made in FY21 to properly reflect a more accurate estimate of revenue.
(2)	Budgeted Fund Balance	\$ (689,157)	Due to COVID-19 and the campus being conservative in the budgeting of Designated funds, departmental operating budgets were reduced by 10% and travel budgets were reduced by 50%. In turn, this increased the Designated Fund Balance. Once the campus is more certain about enrollment, departmental 'budgets may be increased at that time.

Lamar State College-Orange

Table B 2
Designated Funds
Budgeted Expenditures

	FY 2020		FY 2021		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Instruction Support	\$ 692,874	\$	826,140	\$	133,266	19.23 %	
Research / Organized Research	\$ -	\$	-	\$	-	- %	
Public Service	\$ 417,064	\$	301,640	\$	(115,424)	(27.68)%	
Academic Support	\$ 1,497,796	\$	706,121	\$	(791,676)	(52.86)%	(1)
Student Support	\$ 93,840	\$	103,196	\$	9,356	9.97 %	
Institutional Support	\$ 1,784,571	\$	1,316,190	\$	(468,381)	(26.25)%	(2)
Plant Support	\$ -	\$		\$	-	- %	
Scholarships & Fellowships	\$ 455,664	\$	409,847	\$	(45,817)	(10.05)%	
Total Expenditures	\$ 4,941,809	\$	3,663,133	\$	(1,278,676)	(25.87)%	
Transfers Out							
System Assessment	\$ 183,000	\$	180,000	\$	(3,000)	(1.64)%	
Debt Service	\$ -	\$	54,000	\$	54,000	100.00 %	
E&G	\$ -	\$	-	\$	-	- %	
Auxiliary	\$ 161,308	\$	273,239	\$	111,931	69.39 %	
Other	\$ -	\$	-	\$	-	- %	
Total Transfers Out	\$ 344,308	\$	507,239	\$	162,931	47.32 %	
Total Budgeted Expenditures & Transfers Out	\$ 5,286,117	\$	4,170,372	\$	(1,115,745)	(21.11)%	

Lamar State College-Orange

Table B 2
Designated Funds
Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
(1)	Academic Support	\$ (791,676)	Due to COVID-19 and the campus being conservative in the budgeting process, the campus reduced IT capital requested budget for technical upgrades.
(2)	Institutional Support	\$ (468,381)	After removing contingencies for salaries in E&G, Institutional Support Insurance, System Office Support, and Audit Chargebacks budgets were moved to E&G from Designated.

Lamar State College-Orange

Table C 1
Auxiliary Funds
Revenues and Transfers

	FY 2020		FY 2021		Variance		
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	Note
Fees							
Athletic Fee	\$	-	\$	-	\$	-	- %
Medical Service Fee	\$	-	\$	-	\$	-	- %
Student Service Fee	\$	194,504	\$	174,683	\$	(19,821)	(10.19)%
Recreational Sport Fee	\$	-	\$	-	\$	-	- %
Student Center Fee	\$	77,802	\$	68,213	\$	(9,589)	(12.32)%
Student Bus Fee	\$	-	\$	-	\$	-	- %
ID Card Fee	\$	-	\$	-	\$	-	- %
Other	\$	-	\$	1,200	\$	1,200	100.00 %
Total Fees	\$	272,306	\$	244,096	\$	(28,210)	(10.36)%
Sales and Services							
Housing	\$	-	\$	-	\$	-	- %
Dining	\$	110,000	\$	110,000	\$	-	- %
Parking	\$	-	\$	-	\$	-	- %
Athletics	\$	-	\$	-	\$	-	- %
Bookstore	\$	80,000	\$	65,000	\$	(15,000)	(18.75)%
Other	\$	1,500	\$	5,750	\$	4,250	283.33 %
Total Sales and Services	\$	191,500	\$	180,750	\$	(10,750)	(5.61)%
Investment Income	\$	50,600	\$	57,100	\$	6,500	12.85 %
Other Income	\$	-	\$	-	\$	-	- %
Total Revenues	\$	514,406	\$	481,946	\$	(32,460)	(6.31)%
Transfers In							
Designated Tuition	\$	-	\$	-	\$	-	- %
Other	\$	161,309	\$	273,239	\$	111,930	69.39 %
Total Transfers In	\$	161,309	\$	273,239	\$	111,930	69.39 %
Budgeted Fund Balances	\$	89,486	\$	(44,351)	\$	(133,837)	(149.56)%
Total Budgeted Funds	\$	765,201	\$	710,834	\$	(54,367)	(7.10)%

Lamar State College-Orange

Table C 2
Auxiliary Funds
Budgeted Expenditures

	FY 2020		FY 2021		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Athletic Fee	\$	-	\$	-	\$	-	- %
Medical Service Fee	\$	-	\$	-	\$	-	- %
Student Service Fee	\$	394,814	\$	325,597	\$	(69,218)	(17.53)%
Recreational Sport Fee	\$	-	\$	-	\$	-	- %
Student Center Fee	\$	255,387	\$	265,388	\$	10,001	3.92 %
Student Bus Fee	\$	-	\$	-	\$	-	- %
ID Card Fee	\$	5,000	\$	4,850	\$	(150)	(3.00)%
Total Fee Based Expenditures	\$	655,201	\$	595,834	\$	(59,367)	(9.06)%
Housing	\$	-	\$	-	\$	-	- %
Dining	\$	110,000	\$	110,000	\$	-	- %
Parking	\$	-	\$	-	\$	-	- %
Athletics	\$	-	\$	-	\$	-	- %
Bookstore	\$	-	\$	-	\$	-	- %
Other	\$	-	\$	5,000	\$	5,000	100.00 %
Total Sales & Services Based Expenditures	\$	110,000	\$	115,000	\$	5,000	4.55 %
Transfers Out							
Debt Service							
Medical Service	\$	-	\$	-	\$	-	- %
Athletics	\$	-	\$	-	\$	-	- %
Student Center	\$	-	\$	-	\$	-	- %
Student Service	\$	-	\$	-	\$	-	- %
Housing	\$	-	\$	-	\$	-	- %
Dining	\$	-	\$	-	\$	-	- %
Parking and Public Safety	\$	-	\$	-	\$	-	- %
Recreational Sports	\$	-	\$	-	\$	-	- %
Other	\$	-	\$	-	\$	-	- %
Real Estate Rental	\$	-	\$	-	\$	-	- %
Vending	\$	-	\$	-	\$	-	- %
Designated Funds	\$	-	\$	-	\$	-	- %
Other	\$	-	\$	-	\$	-	- %
Total Transfers Out	\$	-	\$	-	\$	-	- %
Total Budgeted Expenditures & Transfers Out	\$	765,201	\$	710,834	\$	(54,367)	(7.10)%

Lamar State College-Orange

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

	FY 2020		FY 2021		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Student Services Fee per Semester Credit Hour	\$ 5.00	\$	5.00	\$	-	- %	
Student Services Fee Fund Balance at Beginning of Year (Net of Encumbrances)	\$ 3,217,532	\$	3,257,947	\$	40,415	1.26 %	
Forecasted Revenue:							
SSF Revenue	\$ 194,505	\$	174,683	\$	(19,822)	(10.19)%	
Revenue Earned from Activities	\$ -	\$	-	\$	-	- %	
Interest Revenue	\$ 39,000	\$	45,000	\$	6,000	15.38 %	
Transfer In	\$ 161,309	\$	105,914	\$	(55,396)	(34.34)%	
Total Forecasted Revenue:	\$ 394,814	\$	325,597	\$	(69,218)	(17.53)%	
Budgeted Student Service Fee Expenditures:							
1. Textbook Rentals	\$ -	\$	-	\$	-	- %	
2. Recreational Activities	\$ 44,681	\$	44,681	\$	-	- %	
3. Health and Hospital Services	\$ -	\$	-	\$	-	- %	
4. Medical Services	\$ -	\$	-	\$	-	- %	
5. Intramural and Intercollegiate Athletics	\$ 2,800	\$	2,800	\$	-	- %	
6. Artists and Lecture Series	\$ 27,500	\$	21,500	\$	(6,000)	(21.82)%	
7. Cultural Entertainment Series	\$ -	\$	-	\$	-	- %	
8. Debating and Oratorical Activities	\$ 43,100	\$	8,700	\$	(34,400)	(79.81)%	
9. Student Publications	\$ 3,650	\$	2,500	\$	(1,150)	(31.51)%	
10. Student Government	\$ 38,200	\$	20,675	\$	(17,525)	(45.88)%	
11. Student Fee Advisory Committee	\$ -	\$	-	\$	-	- %	
12. Student Transportation Services Other Than Those in TEC 54.504, 511, 512, 513	\$ -	\$	-	\$	-	- %	
13. Other (See Detail Below)	\$ 234,883	\$	224,741	\$	(10,143)	(4.32)%	
Total Budgeted Expenditures	\$ 394,814	\$	325,597	\$	(69,218)	(17.53)%	
Estimated Student Services Fee Fund Balance at End of Year	\$ 3,217,532	\$	3,257,947	\$	40,415	1.26 %	

Student Services Advisory Committee Meeting:

06/14/2020

Lamar State College-Orange

TABLE E

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

Detail of Other:

Student Assistants Counseling/Student Activities	\$	29,970	\$	16,148	\$	(13,823)	(46.12)%
Special Populations	\$	16,794	\$	16,794	\$	-	- %
Study Skills Assistance	\$	2,434	\$	1,700	\$	(734)	(30.16)%
Retention Counseling and Advising	\$	27,515	\$	19,025	\$	(8,490)	(30.86)%
Scholarships	\$	54,100	\$	52,100	\$	(2,000)	(3.70)%
Contingency	\$	-	\$	21,324	\$	21,324	100.00 %
Title IX Awareness	\$	20,700	\$	20,700	\$	-	- %
Student Organizations	\$	45,620	\$	39,200	\$	(6,420)	(14.07)%
Bad Debt Expense for Student Service Fee	\$	1,500	\$	1,500	\$	-	- %
Student Technology	\$	36,250	\$	36,250	\$	-	- %
Total Other	\$	234,883	\$	224,741	\$	(10,143)	(4.32)%

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	\$ 4,415,269	\$ -	\$ 255,784	\$ 1,083,494	\$ 992,344	\$ 1,842,937	\$ 361,454	\$ -	\$ 92,940	\$ 9,044,222
Benefits	\$ 1,542,927	\$ -	\$ 89,385	\$ 378,630	\$ 337,852	\$ 646,427	\$ 126,311	\$ -	\$ 1,148	\$ 3,122,680
Travel	\$ 31,646	\$ -	\$ 6,000	\$ 3,250	\$ 9,638	\$ 36,580	\$ -	\$ -	\$ 11,825	\$ 98,939
O&M	\$ 761,408	\$ -	\$ 73,105	\$ 998,129	\$ 51,877	\$ 1,262,040	\$ 681,623	\$ -	\$ 532,919	\$ 4,361,101
Utilities	\$ -	\$ -	\$ 38,500	\$ -	\$ -	\$ -	\$ 480,500	\$ -	\$ 19,000	\$ 538,000
Capital	\$ -	\$ -	\$ -	\$ 38,000	\$ -	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ 138,000
Other	\$ 39,606	\$ -	\$ 1,905	\$ 2,707	\$ 16,181	\$ (60,999)	\$ -	\$ 409,847	\$ 53,002	\$ 462,249
Total Budget	\$ 6,790,856	\$ -	\$ 464,679	\$ 2,504,210	\$ 1,407,892	\$ 3,776,985	\$ 1,699,888	\$ 409,847	\$ 710,834	\$ 17,765,190

Lamar State College-Orange

Recapitulation of Budgeted Revenues, Expenditures, Transfers, and Use of Reserves For Fiscal Year Ending 2021

	Estimated Revenues	Transfers In	Budgeted Use of Reserves	Total Budgeted Sources	Budgeted Expenditures	Transfers Out	Total Budgeted Uses	Net Transfers *
Educational & General	\$ 16,064,008	\$ -	\$ -	\$ 16,064,008	\$ (13,391,223)	\$ (2,672,785)	\$ (16,064,008)	\$ (2,672,785)
Designated	\$ 4,076,164	\$ 334,847	\$ (240,639)	\$ 4,170,372	\$ (3,663,133)	\$ (507,239)	\$ (4,170,372)	\$ (172,392)
Auxiliary Enterprises	\$ 481,946	\$ 273,239	\$ (44,351)	\$ 710,834	\$ (710,834)	\$ -	\$ (710,834)	\$ 273,239
Total	<u>\$ 20,622,118</u>	<u>\$ 608,086</u>	<u>\$ (284,990)</u>	<u>\$ 20,945,214</u>	<u>\$ (17,765,191)</u>	<u>\$ (3,180,024)</u>	<u>\$ (20,945,215)</u>	<u>\$ (2,571,938)</u>



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

July 10, 2020

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, 2020.

With the implementation of parity funding provided by the Texas Legislature, Lamar State College-Port Arthur was experiencing a positive trend in enrollment through the Spring 2020 semester. However, that trend was negatively affected by COVID-19 and the corresponding disruption of services to our students. Although swift adjustments were made to delivery methods in order to continue to provide quality services to our students, the magnitude of the impact of COVID-19 on every student was sizable. As a result of this impact, we expect enrollment to decline for the upcoming year as compared to the previous year. The unexpected trend caused by COVID-19 has been offset by fiscally responsible actions including hiring freezes, a 10% reduction in departmental operating budgets and an estimated 50% decrease in travel budgets. 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 a 2% decrease from FY 2020 to FY 2021 from \$20,124,453 to \$19,810,736. The 2% decline is mainly attributed to the estimated decline in statutory tuition based on a downward enrollment trend due to COVID-19.

Our HEF allocation is budgeted for debt service of \$89,250 and capital equipment of

\$1,023,565. The balance of \$1,104,287 is reserved for possible maintenance and emergency expenditures of our aging campus facilities as well as various campus construction projects in progress.

Designated Funds

The total designated funds budget reflects a decrease of \$892,000 which is mainly attributed to the impact of COVID-19. As a result, designated tuition fees declined by approximately \$307,000 and institutional service fee by approximately \$210,000. In addition, we have factored in a projected decline in revenue attributed to workforce-related programs which amounts to over \$447,000.

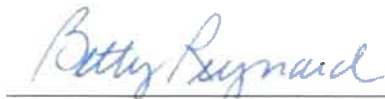
Auxiliary Funds

The total auxiliary budget reflects a COVID-19 related decrease from \$1.6 million in FY 2020 to \$1.1 million in FY 2021.

Current Fiscal Condition

Lamar State College-Port Arthur is financially sound. The fiscal condition of the College continues to remain constant in spite of the COVID-19 impact. Management intends to remain pro-active and continue a close monitoring of the situation. The budget does provide for all of the needs of the campus and is balanced for FY 2021.

Sincerely,



Betty Reynard, President



Mary Wickland, Executive Vice
President for Finance and Operations

Lamar State College-Port Arthur

Budget Summary

	FY 2020		FY 2021		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
Revenues						
Tuition and Fees	\$ 6,266,650	\$	5,335,800	\$	(930,850)	(14.85)%
State Appropriations	\$ 17,712,453	\$	17,703,436	\$	(9,017)	(0.05)%
Sales and Services	\$ 286,000	\$	252,000	\$	(34,000)	(11.89)%
Other	\$ 978,450	\$	539,350	\$	(439,100)	(44.88)%
Operating Revenues	\$ 25,243,553	\$	23,830,586	\$	(1,412,967)	(5.60)%
Transfers In	\$ 586,578	\$	421,756	\$	(164,822)	(28.10)%
Budgeted Use of Fund Balance	\$ 280,000	\$	112,500	\$	(167,500)	(59.82)%
Total Revenues	\$ 26,110,131	\$	24,364,842	\$	(1,745,289)	(6.68)%
Expenditures						
Instruction Support	\$ 8,258,588	\$	7,734,288	\$	(524,300)	(6.35)%
Research / Organized Research	\$ -	\$	-	\$	-	- %
Public Service	\$ 195,336	\$	196,784	\$	1,448	0.74 %
Academic Support	\$ 2,966,298	\$	2,762,075	\$	(204,223)	(6.88)%
Student Support	\$ 1,388,584	\$	1,431,364	\$	42,780	3.08 %
Institutional Support	\$ 5,098,100	\$	4,604,563	\$	(493,537)	(9.68)%
Plant Support	\$ 3,153,891	\$	3,081,836	\$	(72,055)	(2.28)%
Scholarships & Fellowships	\$ 371,891	\$	330,537	\$	(41,354)	(11.12)%
Auxiliary Enterprises	\$ 1,556,763	\$	1,037,956	\$	(518,807)	(33.33)%
Operating Expenditures	\$ 22,989,451	\$	21,179,403	\$	(1,810,048)	(7.87)%
Transfers Out	\$ 3,120,680	\$	3,185,439	\$	64,759	2.08 %
Total Expenditures	\$ 26,110,131	\$	24,364,842	\$	(1,745,289)	(6.68)%

Operating Expenditures by Natural Classification

	FY 2020		FY 2021		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
Salary & Wages	\$ 11,020,871	\$	11,159,752	\$	138,881	1.26 %
Payroll Related Costs	\$ 3,678,890	\$	3,555,859	\$	(123,031)	(3.34)%
Travel	\$ 583,818	\$	173,702	\$	(410,116)	(70.25)%
Operations & Maintenance	\$ 1,015,000	\$	1,079,989	\$	64,989	6.40 %
Utilities	\$ 703,000	\$	643,000	\$	(60,000)	(8.53)%
Capital	\$ 1,203,700	\$	1,112,815	\$	(90,885)	(7.55)%
Other	\$ 4,784,172	\$	3,454,286	\$	(1,329,886)	(27.80)%
Total Operating Expenditures	\$ 22,989,451	\$	21,179,403	\$	(1,810,048)	(7.87)%

Lamar State College-Port Arthur

Table A 1
Educational and General Funds
Revenues and Transfers

	FY 2020		FY 2021		Variance		
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	Note
Total Statutory Tuition and Fees	\$	2,360,000	\$	2,060,000	\$	(300,000)	(12.71)%1
State Appropriation							
Bill Pattern General Revenue	\$	12,934,838	\$	12,914,280	\$	(20,558)	(0.16)%
Benefits	\$	2,612,525	\$	2,564,742	\$	(47,783)	(1.83)%
Higher Education Fund	\$	2,157,784	\$	2,217,102	\$	59,318	2.75 %
Hazlewood Reimbursement	\$	-	\$	-	\$	-	- %
Other	\$	7,306	\$	7,312	\$	6	0.08 %
Total State Appropriations	\$	17,712,453	\$	17,703,436	\$	(9,017)	(0.05)%
Other Revenue	\$	52,000	\$	47,300	\$	(4,700)	(9.04)%
Total Revenues	\$	20,124,453	\$	19,810,736	\$	(313,717)	(1.56)%
Transfers In							
Designated Tuition	\$	-	\$	-	\$	-	- %
Technology Service Fee	\$	-	\$	-	\$	-	- %
Other	\$	-	\$	-	\$	-	- %
Total Transfers In	\$	-	\$	-	\$	-	- %
Budgeted Fund Balances	\$	-	\$	-	\$	-	- %
Total Budgeted Funds	\$	20,124,453	\$	19,810,736	\$	(313,717)	(1.56)%

Lamar State College-Port Arthur

Table A 1
Educational and General Funds
Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Total Statutory Tuition and Fees	\$ (300,000)	The decrease is the projected impact of COVID-19 due to a potential enrollment decline.

Lamar State College-Port Arthur

Table A 2
Educational and General Funds
Budgeted Expenditures

	FY 2020		FY 2021		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Instruction Support	\$	7,608,905	\$	7,329,780	\$	(279,125)	(3.67)%	
Research / Organized Research	\$	-	\$	-	\$	-	- %	
Public Service	\$	195,336	\$	196,784	\$	1,448	0.74 %	
Academic Support	\$	1,952,698	\$	1,912,023	\$	(40,675)	(2.08)%	
Student Service Support	\$	1,279,707	\$	1,306,282	\$	26,575	2.08 %	
Institutional Support	\$	3,595,379	\$	3,403,501	\$	(191,878)	(5.34)%	
Plant Support	\$	2,911,591	\$	2,907,336	\$	(4,255)	(0.15)%	
Scholarships & Fellowships	\$	-	\$	-	\$	-	- %	
Total Expenditures	\$	17,543,616	\$	17,055,706	\$	(487,910)	(2.78)%	
Transfers Out								
TPEG	\$	354,000	\$	309,000	\$	(45,000)	(12.71)%	
TRB Debt Service	\$	1,272,753	\$	1,252,493	\$	(20,260)	(1.59)%	
HEF - Debt Service	\$	132,463	\$	89,250	\$	(43,213)	(32.62)%	
HEF - Plant	\$	821,621	\$	1,104,287	\$	282,666	34.40 %	1
Other	\$	-	\$	-	\$	-	- %	
Total Transfers Out	\$	2,580,837	\$	2,755,030	\$	174,193	6.75 %	
Total Budgeted Expenditures & Transfers Out	\$	20,124,453	\$	19,810,736	\$	(313,717)	(1.56)%	

Lamar State College-Port Arthur

Table A 2
Educational and General Funds
Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	HEF - Plant	\$ 282,666	Increase is a function of total HEF appropriations and budgeted capital expenses.

Lamar State College-Port Arthur

Table B 1
Designated Funds
Revenues and Transfers

	FY 2020		FY 2021		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Tuition and Fees							
Computer Use Fee	\$ -	\$	55,000	\$	(55,000)	100.00 %	
Designated Tuition	\$ 1,782,000	\$	1,475,000	\$	(307,000)	(17.23)%	1
Institutional Services Fee	\$ 1,165,350	\$	955,000	\$	(210,350)	(18.05)%	2
Advising Fee	\$ -	\$	-	\$	-	- %	
Technology Use / Computer Service Fee	\$ -	\$	-	\$	-	- %	
Environmental Service Fee	\$ -	\$	-	\$	-	- %	
ID / One-Card Fee	\$ -	\$	-	\$	-	- %	
Library Fee	\$ -	\$	-	\$	-	- %	
International Education Fee	\$ -	\$	-	\$	-	- %	
Student Publication Fee	\$ -	\$	-	\$	-	- %	
Academic Program Fees	\$ -	\$	-	\$	-	- %	
Distance Learning Fee	\$ 150,000	\$	150,000	\$	-	- %	
Records Fee	\$ -	\$	-	\$	-	- %	
Recreation Fee	\$ -	\$	-	\$	-	- %	
University Center Fee	\$ -	\$	-	\$	-	- %	
International Study Fee	\$ -	\$	-	\$	-	- %	
Repeat Fee	\$ -	\$	-	\$	-	- %	
Other	\$ 22,650	\$	17,750	\$	(4,900)	(21.63)%	
Total Tuition and Fees	\$ 3,120,000	\$	2,652,750	\$	(467,250)	(14.98)%	
Investment Income	\$ 37,000	\$	50,000	\$	13,000	35.14 %	
Other Revenue	\$ 889,450	\$	442,050	\$	(447,400)	(50.30)%	3
Total Revenues	\$ 4,046,450	\$	3,144,800	\$	(901,650)	(22.28)%	
Transfers In							
TPEG	\$ 318,600	\$	278,100	\$	(40,500)	(12.71)%	
Auxiliary Funds	\$ -	\$	-	\$	-	- %	
Other	\$ -	\$	-	\$	-	- %	
Total Transfers In	\$ 318,600	\$	278,100	\$	(40,500)	(12.71)%	
Budgeted Fund Balances	\$ -	\$	50,000	\$	50,000	100.00 %	
Total Budgeted Funds	\$ 4,365,050	\$	3,472,900	\$	(892,150)	(20.44)%	

Lamar State College-Port Arthur

Table B 1
Designated Funds
Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Designated Tuition	\$ (307,000)	The decrease is the projected impact of COVID-19 due to a potential enrollment decline.
2	Institutional Service Fee	\$ (210,350)	The decrease is the projected impact of COVID-19 due to a potential enrollment decline.
3	Other Revenue	\$ (447,400)	The decrease is due to the projected decline in the workforce related programs and their related fees.

Lamar State College-Port Arthur

Table B 2
Designated Funds
Budgeted Expenditures

	FY 2020		FY 2021		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Instruction Support	\$ 649,683	\$	404,508	\$	(245,175)	(37.74)%	1
Research / Organized Research	\$ -	\$	-	\$	-	- %	
Public Service	\$ -	\$	-	\$	-	- %	
Academic Support	\$ 1,013,600	\$	850,052	\$	(163,548)	(16.14)%	
Student Support	\$ 108,877	\$	125,082	\$	16,205	14.88 %	
Institutional Support	\$ 1,502,721	\$	1,201,062	\$	(301,659)	(20.07)%	2
Plant Support	\$ 242,300	\$	174,500	\$	(67,800)	(27.98)%	
Scholarships & Fellowships	\$ 371,891	\$	330,537	\$	(41,354)	(11.12)%	
Total Expenditures	\$ 3,889,072	\$	3,085,741	\$	(803,331)	(20.66)%	
Transfers Out							
System Assessment	\$ 203,000	\$	213,000	\$	10,000	4.93 %	
Debt Service	\$ 5,000	\$	30,503	\$	25,503	510.06 %	
E&G	\$ -	\$	-	\$	-	- %	
Auxiliary	\$ 267,978	\$	143,656	\$	(124,322)	(46.39)%	
Other	\$ -	\$	-	\$	-	- %	
Total Transfers Out	\$ 475,978	\$	387,159	\$	(88,819)	(18.66)%	
Total Budgeted Expenditures & Transfers Out	\$ 4,365,050	\$	3,472,900	\$	(892,150)	(20.44)%	

Lamar State College-Port Arthur

Table B 2
Designated Funds
Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Instruction Support	\$ (245,175)	Due to projected impact of COVID-19 on campus operations, total travel was reduced by 50% and all operating budgets were reduced by 10%. In addition, the workforce programs have experienced a decline. All of these factors attributed to this decrease.
2	Institutional Support	\$ (301,659)	Due to projected impact of COVID-19 on campus operations, total travel was reduced by 50% and all operating budgets were reduced by 10%. As a result, this attributed to the decrease.

Lamar State College-Port Arthur

Table C 1
Auxiliary Funds
Revenues and Transfers

	FY 2020		FY 2021		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Fees							
Athletic Fee	\$	425,000	\$	338,000	\$ (87,000)	(20.47)%	
Medical Service Fee	\$	-	\$	-	\$ -	- %	
Student Service Fee	\$	200,920	\$	159,000	\$ (41,920)	(20.86)%	
Recreational Sport Fee	\$	80,365	\$	64,000	\$ (16,365)	(20.36)%	
Student Center Fee	\$	80,365	\$	62,050	\$ (18,315)	(22.79)%	
Student Bus Fee	\$	-	\$	-	\$ -	- %	
ID Card Fee	\$	-	\$	-	\$ -	- %	
Other	\$	-	\$	-	\$ -	- %	
Total Fees	\$	786,650	\$	623,050	\$ (163,600)	(20.80)%	
Sales and Services							
Housing	\$	-	\$	-	\$ -	- %	
Dining	\$	-	\$	-	\$ -	- %	
Parking	\$	45,000	\$	40,000	\$ (5,000)	(11.11)%	
Athletics	\$	196,000	\$	193,000	\$ (3,000)	(1.53)%	
Bookstore	\$	45,000	\$	19,000	\$ (26,000)	(57.78)%	
Other	\$	-	\$	-	\$ -	- %	
Total Sales and Services	\$	286,000	\$	252,000	\$ (34,000)	(11.89)%	
Investment Income	\$	-	\$	-	\$ -	- %	
Other Income	\$	-	\$	-	\$ -	- %	
Total Revenues	\$	1,072,650	\$	875,050	\$ (197,600)	(18.42)%	
Transfers In							
Designated Tuition	\$	-	\$	-	\$ -	- %	
Other	\$	267,978	\$	143,656	\$ (124,322)	(46.39)%	
Total Transfers In	\$	267,978	\$	143,656	\$ (124,322)	(46.39)%	
Budgeted Fund Balances	\$	280,000	\$	62,500	\$ (217,500)	(77.68)%	1
Total Budgeted Funds	\$	1,620,628	\$	1,081,206	\$ (539,422)	(33.28)%	

Lamar State College-Port Arthur

Table C 1 Auxiliary Funds Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Budgeted fund balances	\$ (217,500)	Decline is mainly attributed to the reserve of fund balance to update the student activity area in FY 2020.

Lamar State College-Port Arthur

Table C 2
Auxiliary Funds
Budgeted Expenditures

	FY 2020		FY 2021		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Athletic Fee	\$ 654,109	\$	606,194	\$	(47,915)	(7.33)%	
Medical Service Fee	\$ -	\$	-	\$	-	- %	
Student Service Fee	\$ 689,118	\$	216,400	\$	(472,718)	(68.60)%	1
Recreational Sport Fee	\$ 84,733	\$	88,101	\$	3,368	3.97 %	
Student Center Fee	\$ 50,000	\$	47,000	\$	(3,000)	(6.00)%	
Student Bus Fee	\$ -	\$	-	\$	-	- %	
ID Card Fee	\$ 4,500	\$	5,100	\$	600	13.33 %	
Total Fee Based Expenditures	\$ 1,482,460	\$	962,795	\$	(519,665)	(35.05)%	
Housing	\$ -	\$	-	\$	-	- %	
Dining	\$ -	\$	-	\$	-	- %	
Parking	\$ 11,500	\$	11,800	\$	300	2.61 %	
Athletics	\$ -	\$	-	\$	-	- %	
Bookstore	\$ 62,803	\$	63,361	\$	558	0.89 %	
Other	\$ -	\$	-	\$	-	- %	
Total Sales & Services Based Expenditures	\$ 74,303	\$	75,161	\$	858	1.15 %	
Transfers Out							
Debt Service							
Medical Service	\$ -	\$	-	\$	-	- %	
Athletics	\$ -	\$	-	\$	-	- %	
Student Center	\$ -	\$	-	\$	-	- %	
Student Service	\$ -	\$	-	\$	-	- %	
Housing	\$ -	\$	-	\$	-	- %	
Dining	\$ -	\$	-	\$	-	- %	
Parking and Public Safety	\$ -	\$	-	\$	-	- %	
Recreational Sports	\$ -	\$	-	\$	-	- %	
Other	\$ -	\$	-	\$	-	- %	
Real Estate Rental	\$ -	\$	-	\$	-	- %	
Vending	\$ -	\$	-	\$	-	- %	
Designated Funds	\$ -	\$	-	\$	-	- %	
Other	\$ 63,865	\$	43,250	\$	(20,615)	(32.28)%	
Total Transfers Out	\$ 63,865	\$	43,250	\$	(20,615)	(32.28)%	
Total Budgeted Expenditures & Transfers Out	\$ 1,620,628	\$	1,081,206	\$	(539,422)	(33.28)%	

Lamar State College-Port Arthur

Table C 2
Auxiliary Funds
Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Student Service Fee	\$ (472,718)	The decline is not only due to the fact that COVID-19 has impacted projected revenue and corresponding expenses, but a significant amount of expenses were removed from the student service fee budget to the individual departments or not approved. This combination of factors attributed to the decline.

Lamar State College-Port Arthur

Table D
Intercollegiate Athletics
Estimated Revenue and Budgeted Expenditures
Fiscal Year 2021

	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	\$ -	\$ 76,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 104,000	\$ -	\$ -
Total Sales and Services	\$ -	\$ 76,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 104,000	\$ -	\$ -
Designated Tuition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Athletic Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Tuition and Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Budgeted Fund Balances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Budgeted Funds	\$ -	\$ 76,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 104,000	\$ -	\$ -
Expenditures										
Salaries	\$ -	\$ 73,217	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,934	\$ -	\$ -
Benefits	\$ -	\$ 20,404	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,908	\$ -	\$ -
Travel	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -
Scholarships	\$ -	\$ 76,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 104,000	\$ -	\$ -
Other Maintenance & Operating	\$ -	\$ 21,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,550	\$ -	\$ -
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Budgeted Expenditures	\$ -	\$ 201,121	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 245,392	\$ -	\$ -

Lamar State College-Port Arthur

Table D
Intercollegiate Athletics
Estimated Revenue and Budgeted Expenditures
Fiscal Year 2021

	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	\$ 76,000	\$ 104,000	\$ -	\$ 13,000	\$ 193,000
Total Sales and Services	\$ 76,000	\$ 104,000	\$ -	\$ 13,000	\$ 193,000
Designated Tuition	\$ -	\$ -	\$ -	\$ 50,693	\$ 50,693
Athletic Fee	\$ -	\$ -	\$ -	\$ 338,000	\$ 338,000
Total Tuition and Fees	\$ -	\$ -	\$ -	\$ 388,693	\$ 388,693
Budgeted Fund Balances	\$ -	\$ -	\$ -	\$ -	\$ -
Total Budgeted Funds	\$ 76,000	\$ 104,000	\$ -	\$ 401,693	\$ 581,693
Expenditures					
Salaries	\$ 73,217	\$ 80,934	\$ 67,358	\$ -	\$ 221,509
Fringe Benefits	\$ 20,404	\$ 27,908	\$ 19,322	\$ -	\$ 67,634
Travel	\$ 10,000	\$ 10,000	\$ 15,000	\$ -	\$ 35,000
Scholarships	\$ 76,000	\$ 104,000	\$ -	\$ -	\$ 180,000
O&M	\$ 21,500	\$ 22,550	\$ 33,500	\$ -	\$ 77,550
Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -
Total Budgeted Expenditures	\$ 201,121	\$ 245,392	\$ 135,180	\$ -	\$ 581,693

Lamar State College-Port Arthur

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

	FY 2020	FY 2021	Variance		Note
	APPROVED BUDGET	PROPOSED BUDGET	DOLLAR	PERCENT	
Student Services Fee per Semester Credit Hour	\$ 5.00	\$ 5.00	\$ -	- %	
Student Services Fee Fund Balance at Beginning of Year (Net of Encumbrances)	\$ 500,000	\$ 83,200	\$ (416,800)	(83.36)%	
Forecasted Revenue:					
SSF Revenue	\$ 948,000	\$ 179,000	\$ (769,000)	(81.12)%	1
Revenue Earned from Activities	\$ -	\$ -	\$ -	- %	
Interest Revenue	\$ -	\$ -	\$ -	- %	
Transfer In	\$ 208,198	\$ -	\$ (208,198)	(100.00)%	2
Total Forecasted Revenue:	\$ 1,156,198	\$ 179,000	\$ (977,198)	(84.52)%	
Budgeted Student Service Fee Expenditures:					
1. Textbook Rentals	\$ -	\$ -	\$ -	- %	
2. Recreational Activities	\$ 29,500	\$ 31,600	\$ 2,100	7.12 %	
3. Health and Hospital Services	\$ -	\$ -	\$ -	- %	
4. Medical Services	\$ -	\$ -	\$ -	- %	
5. Intramural and Intercollegiate Athletics	\$ -	\$ -	\$ -	- %	
6. Artists and Lecture Series	\$ -	\$ -	\$ -	- %	
7. Cultural Entertainment Series	\$ 30,000	\$ 31,500	\$ 1,500	5.00 %	
8. Debating and Oratorical Activities	\$ -	\$ -	\$ -	- %	
9. Student Publications	\$ -	\$ -	\$ -	- %	
10. Student Government	\$ 30,800	\$ 31,900	\$ 1,100	3.57 %	
11. Student Fee Advisory Committee	\$ -	\$ -	\$ -	- %	
12. Student Transportation Services Other Than Those in TEC 54.504, 511, 512, 513	\$ -	\$ -	\$ -	- %	
13. Other (See Detail Below)	\$ 1,345,898	\$ 142,400	\$ (1,203,498)	(89.42)%	
Total Budgeted Expenditures	\$ 1,436,198	\$ 237,400	\$ (1,198,798)	(83.47)%	
Estimated Student Services Fee Fund Balance at End of Year	\$ 220,000	\$ 24,800	\$ (195,200)	(88.73)%	

Student Services Advisory Committee Meeting:

04/02/2020

Lamar State College-Port Arthur

TABLE E

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

Detail of Other:							
Exemptions	\$	213,000	\$	21,000	\$	(192,000)	(90.14)%
Student-related operations	\$	49,000	\$	24,300	\$	(24,700)	(50.41)%
Student-support salaries	\$	351,278	\$	8,000	\$	(343,278)	(97.72)%
Scholarships	\$	101,170	\$	36,700	\$	(64,470)	(63.72)%
Student awards	\$	5,098	\$	-	\$	(5,098)	(100.00)%
Student incentives	\$	760	\$	-	\$	(760)	(100.00)%
Student organizations	\$	-	\$	-	\$	-	- %
Student travel	\$	67,765	\$	17,400	\$	(50,365)	(74.32)%
Theater productions	\$	50,000	\$	-	\$	(50,000)	(100.00)%
Training	\$	27,025	\$	-	\$	(27,025)	(100.00)%
Reserve to update student activity area	\$	200,000	\$	-	\$	(200,000)	(100.00)%
Reserve for requests	\$	50,000	\$	35,000	\$	(15,000)	(30.00)%
Parity change - reduction of SSF Revenue - after Committee Meeting	\$	747,080	\$	-	\$	(747,080)	(100.00)%
Parity change - reduction of exemptions - after Committee Meeting	\$	(173,000)	\$	-	\$	173,000	(100.00)%
Parity change - reclassification of salaries to E&G - after Committee Meeting	\$	(343,278)	\$	-	\$	343,278	(100.00)%
Total Other	\$	1,345,898	\$	142,400	\$	(1,203,498)	(89.42)%

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 CHANGED	EXPLANATION
1	SSF Revenue	\$ (769,000)	Decrease is mainly due to FY 2020 reduction in SSF revenue after committee meeting (see below). Net FY 2020 revenue was \$200,920. Net decline from 200,920 in FY 2020 to \$179,000 in FY 2021 would be due to COVID-19 estimated impact due to projected enrollment decline.
2	Transfer In	\$ (208,198)	Decrease is due to the fact that estimated revenues and estimated expenses were balanced without a transfer in for FY 2021.
3	Student - support salaries	\$ (343,278)	Reclassification adjustment in FY 2020 due to parity. No adjustment needed in FY 2021.
4	Reserve to update student activity area	\$ (200,000)	Decrease due to the fact that the update to the student activity is currently in progress. No reserves were needed for FY 2021.
5	Parity change - reduction of SSF revenue - after Committee Meeting	\$ (747,080)	Decrease is mainly due to FY 2020 reduction in SSF revenue after committee meeting (see below). Net FY 2020 revenue was \$200,920. Net decline from 200,920 in FY 2020 to \$179,000 in FY 2021 would be due to COVID-19 estimated impact due to projected enrollment decline.
6	Parity change - reclassification of salaries to E&G - after Committee Meeting	\$ 343,278	Reclassification adjustment in FY 2020 due to parity. No adjustment needed in FY 2021.

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	\$ 5,624,379	\$ -	\$ 122,843	\$ 1,444,699	\$ 1,010,312	\$ 1,939,790	\$ 616,691	\$ 52,437	\$ 348,601	\$ 11,159,752
Benefits	\$ 1,415,399	\$ -	\$ 37,441	\$ 402,744	\$ 286,547	\$ 1,133,467	\$ 182,356	\$ -	\$ 97,905	\$ 3,555,859
Travel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 173,702	\$ -	\$ -	\$ -	\$ 173,702
O&M	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,079,989	\$ -	\$ -	\$ 1,079,989
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 643,000	\$ -	\$ -	\$ 643,000
Capital	\$ 295,385	\$ -	\$ -	\$ 81,880	\$ 22,700	\$ 153,050	\$ 559,800	\$ -	\$ -	\$ 1,112,815
Other	\$ 399,125	\$ -	\$ 36,500	\$ 832,752	\$ 111,805	\$ 1,204,554	\$ -	\$ 278,100	\$ 591,450	\$ 3,454,286
Total Budget	<u>\$ 7,734,288</u>	<u>\$ -</u>	<u>\$ 196,784</u>	<u>\$ 2,762,075</u>	<u>\$ 1,431,364</u>	<u>\$ 4,604,563</u>	<u>\$ 3,081,836</u>	<u>\$ 330,537</u>	<u>\$ 1,037,956</u>	<u>\$ 21,179,403</u>

Lamar State College-Port Arthur

Recapitulation of Budgeted Revenues, Expenditures, Transfers, and Use of Reserves For Fiscal Year Ending 2021

	Estimated Revenues	Transfers In	Budgeted Use of Reserves	Total Budgeted Sources	Budgeted Expenditures	Transfers Out	Total Budgeted Uses	Net Transfers *
Educational & General	\$ 19,810,736	\$ -	\$ -	\$ 19,810,736	\$ (17,055,706)	\$ (2,755,030)	\$ (19,810,736)	\$ (2,755,030)
Designated	\$ 3,144,800	\$ 278,100	\$ 50,000	\$ 3,472,900	\$ (3,085,741)	\$ (387,159)	\$ (3,472,900)	\$ (109,059)
Auxiliary Enterprises	\$ 875,050	\$ 143,656	\$ 62,500	\$ 1,081,206	\$ (1,037,956)	\$ (43,250)	\$ (1,081,206)	\$ 100,406
Total	<u>\$ 23,830,586</u>	<u>\$ 421,756</u>	<u>\$ 112,500</u>	<u>\$ 24,364,842</u>	<u>\$ (21,179,403)</u>	<u>\$ (3,185,439)</u>	<u>\$ (24,364,842)</u>	<u>\$ (2,763,683)</u>



July 20, 2019

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 2021 Operating Budget for your consideration. Fiscal Year 2020 total budgeted expenditures and transfer are \$12.7 million, down \$1.45 million (-10.3%).

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 and Health Program Support & Data Analytics within the Office of Academic & Health 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 Internal Audit.

The proposed budget includes a 5% reduction in state appropriations and a 12.5% decrease in System Assessment.

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

System Administration

Budget Summary

	FY 2020		FY 2021		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
Revenues						
Tuition and Fees	\$ -	\$ -	\$ -	\$ -	-	- %
State Appropriations	\$ 1,838,727	\$ 1,770,327	\$ (68,400)	\$ (3.72)%		
Sales and Services	\$ -	\$ -	\$ -	\$ -	-	- %
Other	\$ 242,884	\$ 345,000	\$ 102,116	\$ 42.04 %		
Operating Revenues	\$ 2,081,611	\$ 2,115,327	\$ 33,716	\$ 1.62 %		
Transfers In	\$ 12,052,614	\$ 10,585,087	\$ (1,467,527)	\$ (12.18)%		
Budgeted Use of Fund Balance	\$ -	\$ -	\$ -	\$ -	-	- %
Total Revenues	\$ 14,134,225	\$ 12,700,414	\$ (1,433,811)	(10.14)%		
Expenditures						
Instruction Support	\$ -	\$ -	\$ -	\$ -	-	- %
Research / Organized Research	\$ -	\$ -	\$ -	\$ -	-	- %
Public Service	\$ -	\$ -	\$ -	\$ -	-	- %
Academic Support	\$ -	\$ -	\$ -	\$ -	-	- %
Student Support	\$ -	\$ -	\$ -	\$ -	-	- %
Institutional Support	\$ 13,138,931	\$ 12,118,414	\$ (1,020,517)	\$ (7.77)%		
Plant Support	\$ -	\$ -	\$ -	\$ -	-	- %
Scholarships & Fellowships	\$ -	\$ -	\$ -	\$ -	-	- %
Auxiliary Enterprises	\$ -	\$ -	\$ -	\$ -	-	- %
Operating Expenditures	\$ 13,138,931	\$ 12,118,414	\$ (1,020,517)	\$ (7.77)%		
Transfers Out	\$ 1,013,578	\$ 582,000	\$ (431,578)	\$ (42.58)%		
Total Expenditures	\$ 14,152,509	\$ 12,700,414	\$ (1,452,095)	(10.26)%		

Operating Expenditures by Natural Classification

	FY 2020		FY 2021		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
Salary & Wages	\$ 7,624,886	\$ 7,624,886	\$ -	\$ - %		
Payroll Related Costs	\$ 1,674,598	\$ 1,385,215	\$ (289,383)	\$ (17.28)%		
Travel	\$ 359,258	\$ 344,372	\$ (14,886)	\$ (4.14)%		
Operations & Maintenance	\$ 1,533,482	\$ 1,428,414	\$ (105,068)	\$ (6.85)%		
Utilities	\$ 91,320	\$ 91,320	\$ -	\$ - %		
Capital	\$ -	\$ -	\$ -	\$ - %		
Other	\$ 1,855,387	\$ 1,244,207	\$ (611,180)	\$ (32.94)%		
Total Operating Expenditures	\$ 13,138,931	\$ 12,118,414	\$ (1,020,517)	(7.77)%		

System Administration

Table A 1
Educational and General Funds
Revenues and Transfers

	FY 2020		FY 2021		Variance		
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	Note
Total Statutory Tuition and Fees	\$	-	\$	-	\$	-	- %
State Appropriation							
Bill Pattern General Revenue	\$	1,368,000	\$	1,299,600	\$	(68,400)	(5.00)%
Benefits	\$	470,727	\$	470,727	\$	-	- %
Higher Education Fund	\$	-	\$	-	\$	-	- %
Hazlewood Reimbursement	\$	-	\$	-	\$	-	- %
Other	\$	-	\$	-	\$	-	- %
Total State Appropriations	\$	1,838,727	\$	1,770,327	\$	(68,400)	(3.72)%
Other Revenue	\$	242,884	\$	345,000	\$	102,116	42.04 %
Total Revenues	\$	2,081,611	\$	2,115,327	\$	33,716	1.62 %
Transfers In							
Designated Tuition	\$	-	\$	-	\$	-	- %
Technology Service Fee	\$	-	\$	-	\$	-	- %
Other	\$	12,052,614	\$	10,585,087	\$	(1,467,527)	(12.18)%
Total Transfers In	\$	12,052,614	\$	10,585,087	\$	(1,467,527)	(12.18)%
Budgeted Fund Balances	\$	-	\$	-	\$	-	- %
Total Budgeted Funds	\$	14,134,225	\$	12,700,414	\$	(1,433,811)	(10.14)%

System Administration

Table A 1
Educational and General Funds
Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1 Other		\$ (1,197,553)	Reduction in System Assessment

System Administration

Table A 2
Educational and General Funds
Budgeted Expenditures

	FY 2020		FY 2021		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Instruction Support	\$	-	\$	-	\$	-	- %	
Research / Organized Research	\$	-	\$	-	\$	-	- %	
Public Service	\$	-	\$	-	\$	-	- %	
Academic Support	\$	-	\$	-	\$	-	- %	
Student Service Support	\$	-	\$	-	\$	-	- %	
Institutional Support	\$	13,138,931	\$	12,118,414	\$	(1,020,517)	(7.77)%	1
Plant Support	\$	-	\$	-	\$	-	- %	
Scholarships & Fellowships	\$	-	\$	-	\$	-	- %	
Total Expenditures	\$	13,138,931	\$	12,118,414	\$	(1,020,517)	(7.77)%	
Transfers Out								
TPEG	\$	-	\$	-	\$	-	- %	
TRB Debt Service	\$	-	\$	-	\$	-	- %	
HEF - Debt Service	\$	-	\$	-	\$	-	- %	
HEF - Plant	\$	-	\$	-	\$	-	- %	
Other	\$	1,013,578	\$	582,000	\$	(431,578)	(42.58)%	2
Total Transfers Out	\$	1,013,578	\$	582,000	\$	(431,578)	(42.58)%	
Total Budgeted Expenditures & Transfers Out	\$	14,152,509	\$	12,700,414	\$	(1,452,095)	(10.26)%	

System Administration

Table A 2
Educational and General Funds
Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Institutional Support	\$ (999,853)	Reduction in Operating Expenses
2	Other	\$ (431,578)	Reduction in Plant Funds related to the West Texas Field Station

System Administration

Table F
Matrix of Budgeted Operating Expenses

			Public		Academic		Student		Institutional		Operation &		Scholarships/		Total	
	Instruction	Research	Service	Support	Support	Services	Support	Support	Maintenance of Plant	Fellowships	Auxiliary	Expenses				
Salary	\$	-	\$	-	\$	-	\$	-	\$	7,624,886	\$	-	\$	-	\$	7,624,886
Benefits	\$	-	\$	-	\$	-	\$	-	\$	1,385,215	\$	-	\$	-	\$	1,385,215
Travel	\$	-	\$	-	\$	-	\$	-	\$	344,372	\$	-	\$	-	\$	344,372
O&M	\$	-	\$	-	\$	-	\$	-	\$	1,428,414	\$	-	\$	-	\$	1,428,414
Utilities	\$	-	\$	-	\$	-	\$	-	\$	91,320	\$	-	\$	-	\$	91,320
Capital	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Other	\$	-	\$	-	\$	-	\$	-	\$	1,244,207	\$	-	\$	-	\$	1,244,207
Total Budget	\$	-	\$	-	\$	-	\$	-	\$	12,118,414	\$	-	\$	-	\$	12,118,414

System Administration

Recapitulation of Budgeted Revenues, Expenditures, Transfers, and Use of Reserves For Fiscal Year Ending 2021

	Estimated Revenues	Transfers In	Budgeted Use of Reserves	Total Budgeted Sources	Budgeted Expenditures	Transfers Out	Total Budgeted Uses	Net Transfers *
Educational & General	\$ 2,115,327	\$ 10,585,087	\$ -	\$ 12,700,414	\$ (12,118,414)	\$ (582,000)	\$ (12,700,414)	\$ 10,003,087
Designated	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auxiliary Enterprises	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	<u>\$ 2,115,327</u>	<u>\$ 10,585,087</u>	<u>\$ -</u>	<u>\$ 12,700,414</u>	<u>\$ (12,118,414)</u>	<u>\$ (582,000)</u>	<u>\$ (12,700,414)</u>	<u>\$ 10,003,087</u>